

Board Officers:

Commissioner Hoffmaster (Chair)

Commissioner Matthew (Vice-Chair)

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**BOARD OF HEALTH Meeting**  
**Agenda for March 21, 2024 at 9:00 AM**

1. Call to Order
  - a. Opening ceremonies – Pledge Allegiance to the Flag of the United States of America
  - b. Roll Call
  - c. Approval of the Agenda\*
  - d. Approval of the Minutes from February 22, 2024\*
2. Public Comment
3. Health Officer’s Report – pg 7
4. Medical Director’s Report – pg 9
5. Departmental Reports
  - a. Environmental Health – pg 12
  - b. Area Agency on Aging – pg 22
  - c. Health Education & Promotion – pg 23
  - d. Personal Health & Disease Prevention – pg 26
6. Financial Reports
  - a. Approve Payments\* - pg 32
  - b. Review Financials\* - pg 35
7. Committee Reports
  - a. Finance Committee – Did not meet
  - b. Program, Policies, and Appeals – Approval of the March 20, 2024 PPA Committee meeting – pg 40
  - c. Approval of PPA Committee Closed Session minutes from March 20, 2024
8. New Business
  - a. St. Joseph County Transportation Authority Contract Amendment Request\*- pg 41
  - b. Intergovernmental agreement – pg 54
  - c. Audit Report – pg 64
9. Public Comment
10. Adjournment - Next meeting: April 25, 2024

**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.

Upcoming Education Opportunities Offered After BOH Meeting:

- April
- May
- September
- November

DRAFT - Upcoming Meeting Dates:

- April 15, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- April 17, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- April 25, 2024 @ 9:00 AM – Full Board Meeting
- May 20, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- May 15, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- May 23, 2024 @ 9:00 AM – Full Board Meeting
- June 17, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- June 19, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- June 27, 2024 @ 9:00 AM – Full Board Meeting
- July 15, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- July 17, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- July 25, 2024 @ 9:00 AM – Full Board Meeting
- August 19, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- August 21, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- August 22, 2024 @ 9:00 AM – Full Board Meeting
- September 16, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- September 18, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- September 26, 2024 @ 9:00 AM – Full Board Meeting
- November 4, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- November 6, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- November 14, 2024 @ 9:00 AM – Full Board Meeting
- December 2, 2024 @ 9:00 AM - Finance Committee (Hoffmaster, Houtz, & Lanius)
- December 4, 2024 @ 8:30 AM - PPA Committee (Matthew, Leininger, Baker)
- December 12, 2024 @ 9:00 AM – Full Board Meeting

## February 22, 2024 – Board of Health Meeting Minutes

The Branch-Hillsdale-St. Joseph Community Health Agency Board of Health meeting was called to order by Chair, Jared Hoffmaster at 9:00 AM with the Pledge of Allegiance to the Flag of the United States. Roll call was completed as follows: Tom Matthew, Jared Hoffmaster, Brent Leininger, Rusty Baker, and Steve Lanius. Jon Houtz was absent.

Also present from BHSJ: Rebecca Burns, Karen Luparello, Theresa Fisher, Paul Andriacchi, Heidi Hazel, and Kris Dewey.

Mr. Baker moved to approve the agenda with support from Mr. Leininger. The motion passed unopposed.

Mr. Leininger moved to approve the minutes from the January 25, 2024 meeting with support from Mr. Baker. The motion passed unopposed.

Public Comment: No public comments were given.

Rebecca Burns, Health Officer, reviewed her monthly report. Items included: Employee Recognition, CDC Infrastructure Grant, Staffing Update, Kindergarten Oral Health Assessment, Agreement with Hillsdale Hospital on use of Mobile Van, Community Health Needs Assessment by Beacon Health System, Staff Education and Training, Public Health Concerns, MALPH Day at the Capital, Coldwater Office, Hillsdale Office, Three Rivers Office, and Sturgis Office.

Dr. Luparello reviewed the Medical Director's monthly report. This month's educational report was titled, "The Flu Vaccination".

### Departmental Reports:

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

### Financial Reports/Expenditures

- Mr. Leininger moved to approve the expenditures for January as reported with support from Mr. Baker. The motion passed unopposed.
- Mr. Leininger moved to place the financials for January on file with support from Mr. Baker. The motion passed unopposed.

### Committee Reports:

- Finance Committee – Mr. Leininger moved to approve the minutes from the February 22, 2024 Board of Health Finance Committee meeting with support from Mr. Lanius. The motion passed unopposed.
- Program, Policy, & Appeals Committee – Mr. Leininger moved to approve the minutes from the February 21, 2024 Board of Health Program, Policy, and Appeals Committee meeting with support from Mr. Baker. The motion passed unopposed.

Unfinished Business:

- Mr. Leininger moved to accept the painting bid from Apex Painting for interior painting in the Hillsdale office. The motion received support from Mr. Baker. The motion passed.
- Mr. Leininger moved to go into closed session to consider material exempt from discussion or disclosure by state or federal statute, per section 8(h) of the OMA, and section 13(1)(g) of the Freedom of Information Act, which exempts from public disclosure “information or records subject to the attorney-client privilege”. The motion received support from Mr. Matthew. A roll call vote was taken and passed 5-0 with 1 absent. (Mr. Matthew, yes; Mr. Hoffmaster, yes; Mr. Leininger, yes; Mr. Lanius, yes; Mr. Baker, yes; Mr. Houtz, absent).

The Board entered Closed Session at 9:59 AM.

Mr. Leininger moved to return to open session with support from Mr. Baker. The motion passed unopposed.

The Board entered Open Session at 10:37 AM.

Mr. Leininger moved to approve the recommended Social Media Policy with support from Mr. Baker. A roll call vote was taken and passed 3-2, with 1 member absent. (Mr. Matthew, no; Mr. Hoffmaster, yes; Mr. Leininger, yes; Mr. Baker, yes; Mr. Lanius, no; Mr. Houtz, absent).

Mr. Leininger moved to direct staff to check with legal counsel about having written public comment, with support from Mr. Baker. The motion passed unopposed.

Mr. Matthew moved to direct staff to research what would be necessary to allow for remote public comment during Board of Health meetings. The motion received support from Mr. Lanius. The motion failed.

New Business:

- AAA Annual Conflict of interest statements were discussed but no action was taken. Board Members will sign and return the document.
- Mr. Leininger moved to adopt the proposed changes to the intergovernmental agreement and respectfully ask each county to approve, with support from Mr. Matthew. The motion passed unopposed.
- Mr. Leininger moved to reschedule the March 28, 2024 meeting to March 21, 2024 with support from Mr. Baker. The motion passed unopposed.
- Timing for the presentation for the Agency’s Financial Audit was discussed but no action was taken.
- Mr. Lanius moved to accept the bid from Willowbrook Interiors for the Luminous carpet tile to replace the existing carpet in the Hillsdale building. The motion received support from

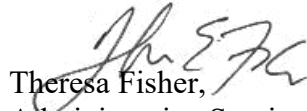
Mr. Baker. A roll call vote was taken and passed 3-2, with 1 member absent. (Mr. Matthew, yes; Mr. Hoffmaster, yes; Mr. Leininger, no; Mr. Baker, yes; Mr. Lanius, no; Mr. Houtz, absent).

- Mr. Lieninger moved to approve the minutes from the February 22, 2024 Closed Session meeting with support from Mr. Matthew. The motion passed unopposed.

Public Comment: No public comments were given.

With no further business, Mr. Matthew moved to adjourn the meeting with support from Mr. Leininger. The motion passed unopposed and the meeting was adjourned at 11:14 AM.

Respectfully Submitted by:

  
Theresa Fisher,  
Administrative Services Director  
Secretary to the Board of Health

# PUBLIC COMMENT

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**Health Officer's Report to the Board of Health for March 21, 2024**  
**Prepared by: Rebecca A. Burns, M.P.H., R.S.**

**Agency Updates**

**CDC Infrastructure Grant:** The painting of the Hillsdale building is underway and staff are reporting how nice everything looks. I want to recognize Shelby Ward and James Young, our two Supervisors working out of that office, for coordinating with the painting contractor. We are just starting to work with the carpet contractor on a schedule for installing that product in Hillsdale. Thank you for supporting these projects that invest in our offices.

**Staffing Update:** Environmental Health: We are accepting applicants for an EH Sanitarian position in Three Rivers. EH will soon be working to fill the summer Vectorborne Technician positions.

Personal Health & Disease Prevention: The agency continues to seek a part-time nurse. A conditional offer has been made for the Clinic Supervisor position in Branch County that Heidi previously held.

**Audit:** As I prepare this report we are still waiting for the final audit document, but expect it even today. The audit presentation will be held at the April Board of Health meeting. We are expecting a clean audit report based on communication from the audit firm, Manor Costerisan. Our agreement with Manor Costerisan goes through the year ending September 30, 2024, so they are on contract for one more audit after this one.

**Kindergarten Oral Health Assessments (KOHA):** We continue to work on reviewing program information from currently operating KOHA programs at other local health departments and considering the resources we have in place to support the program. As a part of this we are exploring opportunities to increase our collaboration with MCDC (My Community Dental Centers) working more closely with their CEO on the current dental fluoride treatments that we provide in our WIC program.

**Community Health Needs Assessment by Beacon Health System:** As part of the CHNA process at Beacon Health Systems, I will be attending a training event next week Tuesday and Wednesday on their main campus in South Bend. Hospitals are required to conduct CHNA's every three years and I'm looking forward to providing input to strengthen health outcomes in St. Joseph county residents.

**Staff Education/Training:** MERS (Municipal Employees Retirement System) will be providing our staff with education sessions on the retirement programs and options we offer. Our Health Education & Promotion team is also hard at work on our Annual Staff Training Day which is scheduled for April 26<sup>th</sup>. A Time Management presentation is booked with other topics being explored and speakers sought.

**Public Health Concerns:**

*Measles Cases:* There have been 3 identified cases of measles in Michigan as well as cases in Indiana and Ohio. The Agency sent out a press release urging residents to learn about their vaccination status and if they haven't been already, to get vaccinated to prevent measles. With the low vaccination rate in the tri-county area we are concerned that an outbreak could happen here.

*Respiratory Illnesses (Flu, RSV, COVID):* The Agency continues to encourage vaccination for the flu and COVID. Flu rates are still high and as Heidi reported, Michigan has reported a pediatric flu death.

*Health Concerns in Teens:* As has been reported in local media, we are working with Quincy Community Schools to investigate complaints of students with neurologic symptoms. A survey was made available to families with students in Quincy Middle and High Schools and the Agency is currently reviewing information gathered as a result. The purpose of our work is to try to identify issues and act, if any are found, to correct or mitigate to prevent illness; classic public health work.

**MALPH Day at the Capitol:** Scheduled for April 10<sup>th</sup> this year. I will be requesting appointments to meet with our local Senators and Representatives that day to discuss public health happenings at BHSJCHA. If anyone is interested in joining me, please let me know.

**Coldwater Office:** We continue to work with Branch County on upgrades to the Coldwater office.

**Hillsdale Office:** Schindler elevator company has communicated that the work on the elevator is on their schedule for April 17-19.

**Sturgis:** Nothing to report.

**Three Rivers Office:** Nothing to report

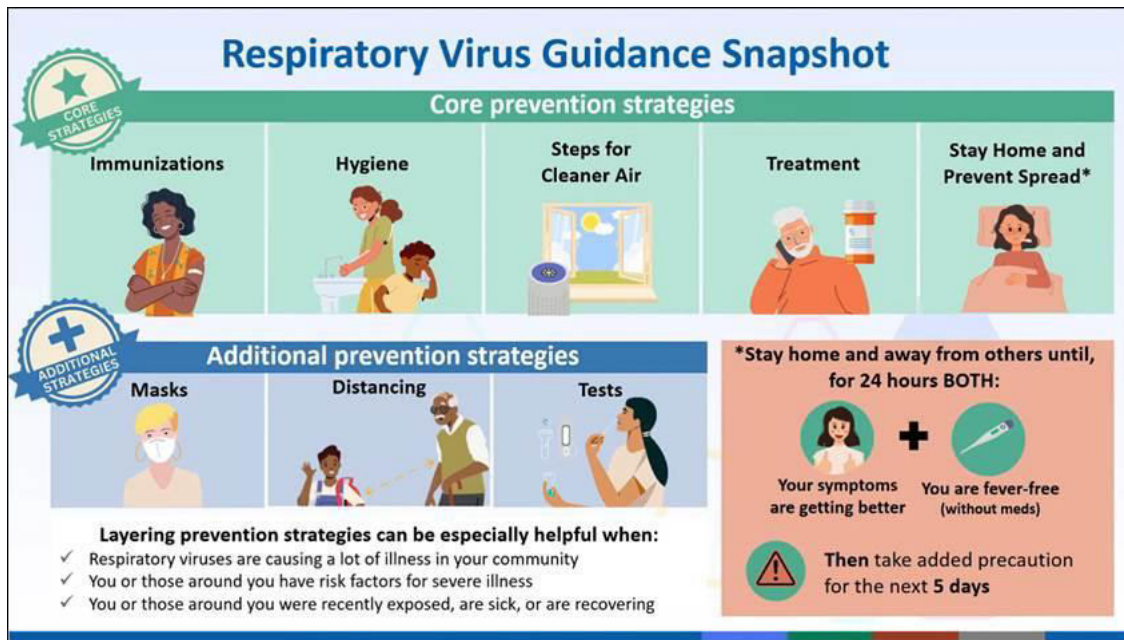
**Agreement with Hillsdale Hospital on use of Mobile Van:** Hillsdale Hospital is still full steam ahead on getting approval from the accrediting body for the mobile rural health clinic and thus use of the mobile van. They have identified a driver and have just hired a Nurse Practitioner. The startup date is hoped to be the first week of June if approved by accreditors.



## **MEDICAL DIRECTOR'S REPORT**

**MARCH 2024**

1. Watching numbers of communicable diseases. New CDC recommendations for COVID-19, including relationship with all respiratory viruses.
2. Director and Administrator meetings, in person and zoom.
3. Meetings via zoom and teleconference with several associations.
4. Continuing with Supervisor class.
5. Spring class Diversity in Healthcare.
6. Treatment of 4 latent TB patients going well. One active TB patient, released from isolation and back to work.



The CDC released new Respiratory Virus Guidance on March 1, 2024. While the COVID-19 public health emergency has ended, respiratory illnesses are still a public health threat.

Signs and symptoms of COVID-19, influenza and RSV are similar. Evaluation by a health care provider for testing and treatment in the first five days of symptom onset can reduce the effects of the illness.

The CDC’s Respiratory Virus Guidance provides a unified, practical approach to address risks from a range of common respiratory viral illnesses, including COVID-19, influenza, and RSV. The viruses have similar prevention strategies, similar routes of transmission and similar symptoms.

Older adults, young children, people with weakened immune systems, people with disabilities and pregnant people are at increased risk for severe illness from respiratory viruses.

Official school guidance is not yet available but we anticipate that it will align with the CDC Respiratory Virus Guidelines. There are considerations for children with special health care needs.

At this time, schools can use the CDC Respiratory Virus Guidance in management of all upper respiratory virus/influenza-virus like-illness (ILI)/COVID-like illness. It is recommended that these guidelines be used in conjunction with the [Managing Communicable Diseases in Schools](#) guide from MDHHS, as well as guidance from their local health department whenever needed. Note, there is no longer guidance specific to close contacts of COVID.

Incorporating the guidance from [the CDC Respiratory Virus Guidance](#), [Managing Communicable Diseases in Schools](#), and American Academy of Pediatrics "[Managing infectious diseases in child care and schools: a quick reference guide](#)", the following general guidance could be used at your discretion for students and staff:

### **Keep your student home if:**

- They have had a fever\* within the past 24 hours and are not feeling well or are not acting like they normally do **AND/OR**
- They have been vomiting (throwing up) or having diarrhea within the past 24 hours **AND/OR**
- They feel too sick to be able to take part in their classwork.

\*Usually considered a fever if your child's temperature is 100.4°F or higher

### **Send your students back to school when:**

- It has been at least 24 hours since both their symptoms are getting better overall, **and** they have not had a fever (and are not using fever-reducing medication) **AND**
- They feel well enough to take part in their classwork **AND**
- *If* they have been vomiting (throwing up) or having diarrhea, they haven't had any within the past 24 hours **AND**
- *If* they saw their healthcare provider, their healthcare provider says it is ok to go back to school.

### **If your child had symptoms<sup>^</sup> of a respiratory illness, like COVID, flu, or a cold:**

- Consider testing them for things like COVID or flu if it will help make decisions to protect yourself and others.
- For five days after going back to normal activities:
  - Consider having them [wear a mask](#) and try to keep some [physical distance](#) between themselves and others to lower the risk of spreading viruses.

<sup>^</sup>Symptoms of respiratory illness could be runny or stuffy nose, sneezing, sore throat, cough, chest discomfort, wheezing, fever or feeling feverish, chills, headache, muscle or body aches, fatigue (tiredness), weakness, decrease in appetite, diarrhea, vomiting, new loss of taste or smell, or others.

### **Anytime your child is sick:**

- Remind them how [to cough and sneeze](#) in a way least likely to spread germs.
- Make sure they [wash their hands](#) properly.
- [Clean](#) frequently touched surfaces, such as countertops, handrails, computers, phones, and doorknobs regularly.

### **Help keep your family from getting sick:**

- Improve the [ventilation](#), or flow of fresh air, in your home.
- Keep up to date on [recommended immunizations](#).
- Try to get enough sleep, activity, and healthy foods.

**Branch-Hillsdale-St. Joseph Community Health Agency**  
**Environmental Public Health Services**  
**Report for the March 21, 2024 Board of Health Meeting**  
**Prepared by Paul Andriacchi R.E.H.S, Director of Environmental Health**

### **Food Service**

There was a lot of activity with new restaurants opening in St. Joseph County in February. There are three new restaurants: Jimmy John's opened in Sturgis, La Michoacana Ice Cream opened in Sturgis and Taqueria El Tejano opened in Three Rivers. There was also an ownership change at Frankie's in Three Rivers. I would encourage you, as always to support these new businesses and business owners.

Our two newest sanitarians have been working with Joe Frazier (Food Program Supervisor) on training in the food program. Although neither of them will have primary responsibilities in the food program we are striving to do cross-training with all sanitarians. Both of the new sanitarians have also been training with James Young in the general sanitation programs and are progressing well.

### **Staffing**

There is still one vacancy within Environmental Health for a sanitarian (primary responsibility in general sanitation programs) in the St. Joseph County office. This opening is to backfill the position created with the resignation of Bethany Pirman who took a sanitarian position with Kalamazoo County. We haven't had a lot of qualified candidates to this point but we do have two candidates scheduled for interviews the week of March 18<sup>th</sup>. We are hopeful to fill that position soon so we can get that person trained before the onset of our busy summer season.

### **Other Programs**

I have been contacted by the Michigan Department of Health and Human Services (MDHHS) to inform us that they are planning follow up PFAS testing around the Westside Landfill. Testing for PFAS was done on 10 wells in February of 2023. The initial round of sampling revealed 6 wells that had PFAS chemicals, all of which were below health limits. Although the water results were below the health limits it was decided that each of these homes should be supplied with a filter. Those filters have all been installed and we continue to work with the homeowners and supplying them with replacement filter cartridges. The new round of sampling is being done to evaluate if the current health recommendations are still valid or if there needs to be some changes made. The sampling is scheduled to be done sometime in the coming weeks.

I mentioned in my last report that expanded sampling was going to be taking place around the former Lear-Seigler plant in Mendon. The expanded sampling was going to include PFAS, metals and VOC's (volatile organic compounds). I have not yet seen any results from that investigation but I will keep the board posted as that information becomes available.

## EH Service Statistics Report

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

ENVIRONMENTAL HEALTH SERVICE REPORT    2023/2024

	FEBRUARY				YTD 2023/2024				YTD 2022/2023			
	BR	HD	SJ	TOTAL	BR	HD	SJ	TOTAL	BR	HD	SJ	TOTAL
<b>WELL/SEWAGE SYSTEM EVAL.</b>	-	-	2	2	-	-	3	3	1	-	4	5
<b>CHANGE OF USE EVALUATIONS - FIELD</b>	1	1	8	10	13	19	28	60	30	51	65	146
<b>CHANGE OF USE EVALUATIONS - OFFICE</b>	1	-	5	6	16	5	33	54	45	17	79	141
<b>ON-SITE SEWAGE DISPOSAL</b>												
PERMITS NEW CONSTRUCTION ISSUED	4	7	5	16	20	26	33	79	48	59	78	185
REPAIR/REPLACEMENT ISSUED	5	5	7	17	23	20	39	82	52	46	87	185
VACANT LAND EVALUATION	-	1	-	1	6	11	3	20	14	23	10	47
PERMITS DENIED	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	9	13	12	34	51	57	75	181	118	128	175	417
<b>SEWAGE PERMITS INSPECTED</b>	6	6	4	10	37	50	66	147	102	147	179	422
<b>WELL PERMITS ISSUED</b>	7	11	11	29	61	78	103	242	154	172	246	572
<b>WELL PERMITS INSPECTED</b>	15	8	22	45	69	75	114	258	162	169	257	588
<b>FOOD SERVICE INSPECTION</b>												
PERMANENT	35	22	30	87	109	113	140	362	235	248	331	814
NEW OWNER / NEW ESTABLISHMENT	1	1	4	6	4	6	11	21	9	13	24	46
FOLLOW-UP INSPECTION	-	1	2	3	5	6	5	16	15	12	12	39
TEMPORARY	-	-	1	1	7	6	21	34	16	14	45	75
STFU/MOBILE	1	-	1	2	9	9	15	33	22	24	29	75
PLAN REVIEW APPLICATIONS	1	-	1	2	4	-	6	10	7	2	15	24
FOOD COMPLAINTS RECEIVED	-	-	1	1	1	5	4	10	9	14	10	33
FOODBORNE ILLNESS INVESTIGATED	-	-	-	-	1	3	1	5	2	6	2	10
<b>FOOD CLASSES</b>												
MANAGEMENT CERTIFICATION CLASS	-	-	-	-	n/a	n/a	n/a	10	n/a	n/a	n/a	77
<b>CAMPGROUND INSPECTION</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>NON-COMM WATER SUPPLY INSP.</b>	1	3	1	5	4	4	13	21	10	5	25	40
<b>SWIMMING POOL INSPECTION</b>	-	-	-	-	-	6	1	7	9	17	2	28
<b>PROPOSED SUBDIVISION REVIEW</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>SEPTIC TANK CLEANER</b>	-	-	2	2	-	-	4	-	-	1	6	7
<b>DHS LICENSED FACILITY INSP.</b>	4	1	4	9	8	8	8	24	14	23	15	52
<b>COMPLAINT INVESTIGATIONS</b>	2	4	1	7	4	13	2	19	17	27	7	51
<b>LONG TERM MONITORING</b>	-	-	-	-	-	-	-	-	-	-	14	14
<b>BODY ART FACILITY INSPECTIONS</b>	1	1	3	5	3	3	6	12	5	5	9	19



570 Marshall Road  
Coldwater, MI 49036  
(517) 279 - 9561 ext. 106

20 Care Drive  
Hillsdale, MI 49242  
(517) 437 - 7395 ext. 311

1110 Hill Street  
Three Rivers, MI 49093  
(269) 273 - 2161 ext. 233

## Inspection Type Count By County

For Date Range: 02/01/2024 - 02/29/2024

County	Inspection Type / Reason	Count
<b>Branch County</b>		
<i>Food Safety</i>		
	Risk Based Inspection - Routine	35
	STFU Inspection - Routine	1
	STFU Pre-Opening - Pre-Opening	1
	<b>Total # of Food Safety inspections - Branch County</b>	<b>37</b>
<b>Hillsdale County</b>		
<i>Food Safety</i>		
	Pre-Opening - Pre-Opening	1
	Risk Based Inspection - Follow-up	1
	Risk Based Inspection - Routine	22
	<b>Total # of Food Safety inspections - Hillsdale County</b>	<b>24</b>
<b>St. Joseph County</b>		
<i>Food Safety</i>		
	Consultation - Change of Owner	1
	Consultation - Plan Review Consultation	1
	Non Foodborne Illness Complaint - Initial	1
	Pre-Opening - Pre-Opening	4
	Progress Note - New Inspection Reason	1
	Risk Based Inspection - Follow-up	2
	Risk Based Inspection - Routine	30
	STFU Inspection - Routine	1

## Inspection Type Count By County

For Date Range: 02/01/2024 - 02/29/2024

County	Inspection Type / Reason	Count
	Temporary Food Consultation - Plan Review Consultation	1
	Temporary Food Inspection - Routine	1
	<b>Total # of Food Safety inspections - St. Joseph County</b>	<b>43</b>
	<b><u>Total # of inspections - All counties</u></b>	<b><u>104</u></b>

#### Food Inspection Codes:

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

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

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





570 Marshall Road  
Coldwater, MI 49036  
(517) 279 - 9561 ext. 106

20 Care Drive  
Hillsdale, MI 49242  
(517) 437 - 7395 ext. 311

1110 Hill Street  
Three Rivers, MI 49093  
(269) 273 - 2161 ext. 233

## Food Establishment Inspection Report by Facility Name

For Date Range: 02/01/2024 - 02/29/2024 and food Program

Name	Location	Date	Inspection Type/Reason	# of P	# of Pf	CDI	# of C
AMERICAN LEGION POST 360	READING	02/15/2024	Risk Based Inspection - Follow-up	0	0	0	0
ANDERSON ELEMENTARY SCHOOL	BRONSON	02/27/2024	Risk Based Inspection - Routine	0	1	1	0
ANN-DEE'S TAVERN	North Adams	02/28/2024	Risk Based Inspection - Routine	0	0	0	0
Biggby Coffee	Three Rivers	02/27/2024	Risk Based Inspection - Routine	1	0	1	1
Biggby Coffee # 592	Coldwater	02/16/2024	Risk Based Inspection - Routine	0	0	0	0
Biggby Coffee #494	White Pigeon	02/27/2024	Risk Based Inspection - Routine	0	0	0	0
Biggby Coffee #571	Jonesville	02/28/2024	Risk Based Inspection - Routine	1	0	1	1
Blind Island Brewery	Sturgis	02/21/2024	Risk Based Inspection - Routine	0	0	0	0
BPOE 1381 (ELKS LODGE)	STURGIS	02/21/2024	Risk Based Inspection - Routine	0	2	2	0
BRONSON DISTRICT - Chicago St School	BRONSON	02/29/2024	Risk Based Inspection - Routine	0	0	0	0
Burr Oak United Methodist Kitchen	Burr Oak	02/06/2024	Risk Based Inspection - Routine	0	1	0	1
Castaway Lounge LLC	Coldwater	03/01/2024	Risk Based Inspection - Routine	0	1	1	2
CAVONI'S	HILLSDALE	02/21/2024	Risk Based Inspection - Routine	0	0	0	0
Centreville United Methodist Church	Centreville	02/05/2024	Risk Based Inspection - Routine	0	0	0	1
CHICAGO STREET PUB INC.	COLDWATER	02/09/2024	Risk Based Inspection - Routine	0	0	0	0

Name	Location	Date	Inspection Type/Reason	# of P	# of Pf	CDI	# of C
Coach Eby Youth & family Center	COLDWATER	02/22/2024	Risk Based Inspection - Routine	1	0	1	1
COLDWATER CINEMAS	COLDWATER	02/02/2024	Risk Based Inspection - Routine	0	0	0	0
COTTAGE INN PIZZA	COLDWATER	02/14/2024	Risk Based Inspection - Routine	0	0	0	3
CronkHITE Beverage Catering	Coldwater	02/16/2024	STFU Inspection - Routine	0	0	0	0
CULVER'S OF COLDWATER	COLDWATER	02/14/2024	Risk Based Inspection - Routine	0	1	1	0
Culver's of Three Rivers	Three Rivers	02/08/2024	Risk Based Inspection - Routine	0	0	0	1
Doyle Community Center	Sturgis	02/09/2024	Temporary Food Inspection - Routine	0	0	0	0
DQ Grill & Chill	Coldwater	02/28/2024	Risk Based Inspection - Routine	0	0	0	2
DQ GRILL & CHILL	Three Rivers	02/16/2024	Risk Based Inspection - Routine	0	0	0	0
EASTWOOD SCHOOL	Sturgis	02/21/2024	Risk Based Inspection - Routine	0	0	0	0
El Camino Real	Three Rivers	02/22/2024	Risk Based Inspection - Routine	0	0	0	2
El Sabor de Mi Pueblo	Sturgis	02/09/2024	STFU Inspection - Routine	0	0	0	0
EL TACO LOCO II	Coldwater	02/23/2024	Risk Based Inspection - Routine	0	1	1	3
ELKS LODGE	COLDWATER	02/16/2024	Risk Based Inspection - Routine	0	0	0	0
First Baptist	Sturgis	02/14/2024	Risk Based Inspection - Routine	0	0	0	0
FIRST CONGREGATIONAL CHURCH	UNION CITY	02/07/2024	Risk Based Inspection - Routine	0	0	0	0
FIRST CONGREGATIONAL CHURCH BRONSON	BRONSON	02/14/2024	Risk Based Inspection - Routine	0	0	0	0
FIRST UNITED METHODIST CHURCH OF BRONSON	BRONSON	02/14/2024	Risk Based Inspection - Routine	0	0	0	1
FIRST UNITED METHODIST CHURCH OF STURGIS	Sturgis	02/14/2024	Risk Based Inspection - Routine	0	0	0	0
Five Lakes Coffee INC	STURGIS	02/06/2024	Risk Based Inspection - Routine	0	0	0	0
FOE AERIE #2303	Three Rivers	02/29/2024	Risk Based Inspection - Routine	1	0	1	0
Four Corners Coffee	Cement City	02/16/2024	Risk Based Inspection - Routine	0	0	0	0
Frankie's	Three Rivers	02/09/2024	Consultation - Plan Review Consultation	0	0	0	0
Frankie's	Three Rivers	02/20/2024	Pre-Opening - Pre-Opening	0	0	0	0
HANDMADE SANDWICHES & BEVERAGES	HILLSDALE	02/15/2024	Risk Based Inspection - Routine	0	0	0	4
HILLCREST BAR & GRILL	Sturgis	02/14/2024	Consultation - Change of Owner	0	0	0	0

Name	Location	Date	Inspection Type/Reason	# of P	# of Pf	CDI	# of C
HILLSDALE FILLING STATION DELI	Hillsdale	02/12/2024	Risk Based Inspection - Routine	0	0	0	1
HILLSDALE TWP FIRE DEPT	HILLSDALE	02/09/2024	Risk Based Inspection - Routine	0	0	0	0
JEFFERSON ELEMENTARY SCHOOL	COLDWATER	02/26/2024	Risk Based Inspection - Routine	0	1	1	0
Jerolene Elementary	Sturgis	02/21/2024	Risk Based Inspection - Routine	0	0	0	0
JILLY BEANS TOO	JONESVILLE	02/28/2024	Risk Based Inspection - Routine	0	0	0	0
JIMMY JOHN'S	COLDWATER	03/01/2024	Risk Based Inspection - Routine	0	0	0	1
Jimmy John's Sturgis	Sturgis	02/05/2024	Pre-Opening - Pre-Opening	0	2	2	1
JOHNNY T'S BISTRO	HILLSDALE	02/13/2024	Risk Based Inspection - Routine	0	0	0	0
Kentucky Fried Chicken Coldwater	COLDWATER	02/28/2024	Risk Based Inspection - Routine	0	0	0	2
KING DRAGON BUFFET	Sturgis	02/14/2024	Risk Based Inspection - Routine	0	0	0	5
KNIGHTS OF COLUMBUS (K of C)	STURGIS	02/28/2024	Risk Based Inspection - Routine	0	1	1	1
La Michoacana Ice Cream	Sturgis	02/16/2024	Pre-Opening - Pre-Opening	0	0	0	2
LITTLE CAESARS #1200-001	Three Rivers	02/07/2024	Risk Based Inspection - Routine	1	0	0	4
LITTLE CAESARS #1200-001	Three Rivers	02/16/2024	Risk Based Inspection - Follow-up	0	0	0	0
LITTLE CAESARS #1200-002	Sturgis	02/29/2024	Risk Based Inspection - Routine	0	1	1	0
LONE RANGER CAFE	READING	02/06/2024	Risk Based Inspection - Routine	1	0	1	0
Main Street Cafe II	Three Rivers	02/28/2024	Risk Based Inspection - Routine	0	0	0	0
MAIN STREET PIZZA	JONESVILLE	02/02/2024	Risk Based Inspection - Routine	1	0	1	0
Masala Mexican Grill	City	02/14/2024	STFU Pre-Opening - Pre-Opening	0	0	0	0
Mavericks Pizza Hangar	Cement City	02/21/2024	Risk Based Inspection - Routine	0	0	0	1
MCDONALDS OF BRONSON	BRONSON	03/01/2024	Risk Based Inspection - Routine	0	0	0	1
MCDONALD'S OF QUINCY	QUINCY	02/06/2024	Risk Based Inspection - Routine	1	0	0	0
McDONALDS OF STURGIS 2180	Sturgis	02/08/2024	Non Foodborne Illness Complaint - Initial	0	0	0	0
McDonald's of White Pigeon	White Pigeon	02/21/2024	Risk Based Inspection - Routine	0	0	0	1
MR GYROS	COLDWATER	02/02/2024	Risk Based Inspection - Routine	0	0	0	0
MR. B'S DAIRY BAR	THREE RIVERS	02/23/2024	Risk Based Inspection - Routine	0	0	0	0

Name	Location	Date	Inspection Type/Reason	# of P	# of Pf	CDI	# of C
NEW DRAGON EXPRESS	STURGIS	02/21/2024	Risk Based Inspection - Routine	0	1	1	2
NUTRITION XTREME	Jonesville	02/21/2024	Risk Based Inspection - Routine	0	0	0	0
OASIS RESTAURANT	Three Rivers	02/01/2024	Progress Note - New Inspection Reason	0	0	0	0
OLIVIA'S CHOP HOUSE	JONESVILLE	02/16/2024	Risk Based Inspection - Routine	0	2	2	1
OUR SAVIOR LUTHERAN CHURCH	UNION CITY	02/07/2024	Risk Based Inspection - Routine	0	0	0	0
PANSOPHIA ACADEMY	COLDWATER	02/26/2024	Risk Based Inspection - Routine	0	0	0	0
Pigeon Inn	White Pigeon	02/12/2024	Risk Based Inspection - Routine	0	0	0	2
PIPER'S GRINDERS GALORE	Constantine	02/15/2024	Risk Based Inspection - Routine	0	0	0	0
PIZZA HUT	HILLSDALE	02/09/2024	Risk Based Inspection - Routine	0	0	0	0
RAY'S TAVERN	READING	02/06/2024	Risk Based Inspection - Routine	0	1	1	0
RYAN ELEMENTARY SCHOOL	BRONSON	02/27/2024	Risk Based Inspection - Routine	0	0	0	0
Share the Warmth of Hillsdale County	Hillsdale	02/08/2024	Pre-Opening - Pre-Opening	1	0	1	0
SHORT'S LAMPLIGHTER, LLC	COLDWATER	02/09/2024	Risk Based Inspection - Routine	1	2	3	2
Skate Dreams	Three Rivers	02/20/2024	Risk Based Inspection - Routine	0	0	0	0
Small Town Girl	Coldwater	02/06/2024	Risk Based Inspection - Routine	0	1	1	0
Sozo Church of Hillsdale	Hillsdale	02/16/2024	Risk Based Inspection - Routine	0	0	0	0
ST PAUL'S LUTHERAN CHURCH	HILLSDALE	02/20/2024	Risk Based Inspection - Routine	1	0	1	0
ST. CHARLES SCHOOL	COLDWATER	02/26/2024	Risk Based Inspection - Routine	0	0	0	1
ST. JOE. K OF C COUNCIL 13749	WHITE PIGEON	02/05/2024	Risk Based Inspection - Routine	0	0	0	2
STURGIS MIDDLE SCHOOL	STURGIS	02/21/2024	Risk Based Inspection - Routine	0	0	0	0
SUPER 8: Food	Three Rivers	02/22/2024	Risk Based Inspection - Follow-up	0	0	0	0
Taco Bell #32989	COLDWATER	03/01/2024	Risk Based Inspection - Routine	0	0	0	0
Taqueria El Tejano	Three Rivers	02/13/2024	Pre-Opening - Pre-Opening	0	0	0	0
Tasteful Kreation	Bronson	02/27/2024	Risk Based Inspection - Routine	0	0	0	1
TASTY TWIST	COLDWATER	02/26/2024	Risk Based Inspection - Routine	0	0	0	1
THE GREAT WALL	HILLSDALE	02/08/2024	Risk Based Inspection - Routine	0	0	0	0

<b>Name</b>	<b>Location</b>	<b>Date</b>	<b>Inspection Type/Reason</b>	<b># of P</b>	<b># of Pf</b>	<b>CDI</b>	<b># of C</b>
The Kent Eatery and Spirits LLC	Three Rivers	02/08/2024	Risk Based Inspection - Routine	0	0	0	0
The Saucy Dog's BBQ	JONESVILLE	02/16/2024	Risk Based Inspection - Routine	0	2	1	0
Three Rivers Health (Food)	Three Rivers	02/29/2024	Risk Based Inspection - Routine	0	0	0	0
TIP-UP ISLAND	QUINCY	02/12/2024	Risk Based Inspection - Routine	0	0	0	1
Trainwreck Grill & Ale	Coldwater	02/23/2024	Risk Based Inspection - Routine	2	1	3	1
Tropical Smoothie Cafe	Coldwater	03/01/2024	Risk Based Inspection - Routine	0	0	0	0
UNION CITY UNITED METHODIST CHURCH	UNION CITY	02/07/2024	Risk Based Inspection - Routine	0	0	0	0
Vel's	Three Rivers	02/14/2024	Temporary Food Consultation - Plan Review Consultation	0	0	0	0
WALDRON AREA SCHOOL	WRIGHT TWP	02/28/2024	Risk Based Inspection - Routine	0	0	0	0
Waldron Friendly Tavern	Waldron	02/28/2024	Risk Based Inspection - Routine	0	0	0	0
WALL SCHOOL	STURGIS	02/21/2024	Risk Based Inspection - Routine	0	1	1	0
				<b>13</b>	<b>23</b>	<b>32</b>	<b>57</b>



## Director's Report

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### Updates:

1. Services to Victims of Elder Abuse Program Updates
  - The team continues to focus on directly serving victims of abuse, neglect and exploitation. They are also working on direct outreach with community partners to share highlights, program goals and offer training to new staff about the Victim Assistance Program. The room was FULL at our last Branch County IDT meeting with over 20 attendees, including two new MI State Police Victim Advocates who shared about their new role in serving our local communities. We also had a great presentation by Century Bank & Trust on a financial institutions' role in reporting suspected exploitation.
  - Contract Review Update:
    - i) Two staff from the Division of Victim Services conducted on-site facility reviews in the Coldwater office and Three Rivers office on March 7<sup>th</sup>. Both sites were reviewed for safety, confidentiality, comfort, adequacy, function, and productivity. There were no concerns or issues raised during the visit.
    - ii) Next: Our admin team and Victim Specialists continue to upload and prepare documents for the April 18<sup>th</sup> Contract Review – all-day event.
2. St. Joseph County Transportation Authority Update: The Authority presented their detailed request for a contract amendment to the Program, Policy & Appeal Committee at the March 20th meeting. More to come at the full Board of Health Meeting!
3. The FY2025 Annual Implementation Planning process has begun! The Plan is due to the ACLS Bureau on or before June 21<sup>st</sup> -- that means the May Program, Policy & Appeals and Finance Committee Meetings will be busy!

Mark your calendar to attend the PUBLIC HEARING on Wednesday, May 8<sup>th</sup> at 10:30am. We will host the Public Hearing in person in our Coldwater Main Conference Room as well as virtually. A press release will be issued and each County will receive the Plan for their review as well. Major changes? None. Minor changes? Many. Funding? Still in question!! Most minor changes are related to newly adopted ACLS Bureau Operating Standards for some of the services we fund in our planning & service area. Thank you in advance for your involvement and input in the 2025 Plan!
4. Also on May 8<sup>th</sup> ... We will host Ashley Ellsworth who will be conducting our AAA Annual Assessment in the Coldwater office. During our ACLS Bureau Assessment Ashley will review our operations, policies, program development efforts and assure compliance with Operating Standards for Area Agencies and Service Programs.
5. Don't forget: May 1, 2024 is Older Michigianians Day. Our annual advocacy event will be held on the capital lawn in Lansing. Our theme: Powered by Connection! There is no limit to the # of delegates attending in person. Please let me know if you intend to join us!
6. And last, but certainly not least: Please welcome Becky Shuler. Becky is our new Nurse Care Consultant and she is quickly learning the aging network "ropes"! She works alongside Vanessa and they support our Community Living Program participants.

***Included in This Month’s Report:***

- 1. HEP Update**
- 2. Community Health Worker (CHW) Program Update**
- 3. Community Events**
- 4. Social Media Update**
- 5. CHW Client Data Update**

**1. Health Education & Promotion Department Update:**

Medical Marijuana grant funding has been received by the agency. Funding was lower this year due to it being based on the number of medical marijuana cards issued in the county. Total funding received was \$33,845, down \$4,064 from 2023. Our team is finalizing contracts to renew the transit bus advertising with Branch Area Transit Authority and St. Joseph County Transit Authority. We will also be purchasing locking medication storage bags and educational materials. The team is collaborating with agencies across the three counties to amplify our message and distribute medication bags and materials. We will be updating the Lock It Up web pages and looking for opportunities to share messages through our social media platforms.

Our Facebook/Instagram/YouTube topics for the month of February included, but was not limited to: Heart Month video/heart health tips, a “We Are Public Health” episode for Children’s Dental Health Month with MCDC, National Canned Food Month, Breastfeeding Basics classes for February, HPV vaccination/Cervical cancer prevention, Home visiting information, STI testing information, recall information for Dole- Salad kits, Safe sleep tips, Tri- County community resources and events were shared.

The agency issued one press releases, and four media statements during the month of February. There were 24 news stories that mentioned the agency.

**2. The Michigan Center for Rural Health (MCRH) – Embedding a Community Health Worker Program within the Local Public Health Department Grant:**

During the month of February our CHW Rachael Wall welcomed 4 new clients. The CHW case load for February as 16 clients. The greatest areas of need for assistance, in order are, food, health insurance, housing, and immunizations. Ms. Wall has been approved as a provider in the CHAMPS system effective January 1, 2024.

**3. Community Events:** We have participated, or will be participating in the following events:

<b>Date</b>	<b>Event</b>
<b>2/17</b>	HOPE of SJC Resource Fair
<b>2/21</b>	Pathfinder Educational Center in Three Rivers– presentation on STIs
<b>2/23</b>	Friendship Fridays in Sturgis – offering COVID-19 vaccines
<b>2/29</b>	St. Joseph County Diaper Bank
<b>3/7</b>	HOPE Community Luncheon – Three Rivers
<b>3/11</b>	King’s Cupboard - Hillsdale
<b>3/21</b>	Project Connect – Hillsdale County
<b>3/21</b>	St. Joseph County Diaper Bank
<b>3/22</b>	Friendship Friday - Sturgis

**4. Car Seat Program:**

The car seat program provided 31 new seats to families and completed an additional 7 car seat checks in the previous 3 months. Our car seat technician, Mary Proctor, reports that weather and the end of year holidays create a slower time for this program.

**5. Community Health Worker and Social Media Data:**

Community Health Worker (CHW) Client Data - February 2024								
	# New	# Total to Date	*** "Interactions" = Supplied Resources or referred an individual to an outside agency, but not an active client (Interactions are counted under the "Referral Source" numbers, as well). **Interactions "# Total to Date" Began Reporting Numbers in January 2023.					
*** Interactions	10	91						
Clients	4	50						
	Internal (Clinic) Referral & Agency Website	External Referral (Partner Organization)	AAA	MDHHS	Internal (Clinic) Referral & Agency Website (Total to Date)	External Referral, i.e.: Partner Organization (Total to Date)	AAA (Total to Date)	MDHHS (Total to Date)
Referral Source	3	1	0	0	22	21	5	2
	Branch	St. Joseph	Hillsdale	Branch (Total to Date)	St. Joseph (Total to Date)	Hillsdale (Total to Date)		
Clients by County	2	1	1	17	27	6		
	In-Person (Office)	Phone	Email	In-Person (Home Visit)	In-Person: Office (Total to Date)	Phone (Total to Date)	Email (Total to Date)	In-Person: Home Visit (Total to Date)
Communications (sum of all communications w/each client)	4	44	0	0	86	664	21	22
	Open	Closed (Completed)	Closed (Unable to Complete)	Other (Specify)	Open, (Total # of Clients to Date)	Closed/Completed (Total to Date)	Closed: Unable to Complete (Total to Date)	Other: Specify (Total to Date)
Case Status	16	0	0	0	72	15	12	0
	Behavioral Health	Health Insurance	Housing	Immunization Information	Employment Issues	Family Planning & Pregnancy	At-Home Medical & Health Needs	Adult Education
Services Provided	3	6	5	4	3	1	0	1
Service Provided (Total to Date)	27	89	36	19	25	14	26	9
	Transportation	Food Assistance	Child Developmental /Education Issues & Screening	Childcare Services	Clothing Needs	Domestic Concerns	Other (Specify)	
Services Provided Cont.	2	6	1	0	1	1	29	
Service Provided (Total to Date)	18	47	11	18	16	15	100	



**Social Media Data (As of March 1st, 2024)**

	# of Followers (Facebook & Instagram)	Instagram Reach (Amount a post is viewed, commented on, shared, etc.)	Facebook Reach (Amount a post is viewed, commented on, shared, etc.)	Number & Topic of Facebook Live Events	Agency Mentions in Local Media (radio stations, local newspaper/digital articles, etc.)	Other Activities (# and Topic)
<b>February</b>	4270	59 <i>(Up 6.6% from December)</i>	26,800 <i>(Up 26.8% from January)</i>	None	19	None
<b>TOTAL TO DATE (Since 10/1/2022)</b>	26 NEW followers since last report	599	362,762	8	302	5

## **Personal Health and Disease Prevention: March 21, 2024**

**Heidi Hazel, BSN, RN**

### **Communicable Disease:**

It has been reported that Michigan has had its first pediatric death this season. This particular child contracted Influenza A (H1N1). Nationally, there have been at least 103 influenza-associated pediatric deaths this flu season. The current flu vaccines are designed to protect against four groups of flu that are most likely to cause illness, including influenza A(H1N1) virus. The best prevention and control of influenza is an annual flu vaccine.

For this flu season 2023-2024, only 25.1% of Michigan residents are vaccinated compared to 29% this time last year.

Here are some highlights from our regional Epi's:

Confirmed cases of measles in Oakland, Wayne, and Washtenaw Counties (all associated with international travel). First confirmed cases in Michigan since 2019. Measles is very contagious and spreads through the air when an infected person coughs or sneezes. If one person has it, up to 90% of people close to that person will also become infected if not protected. Symptoms include high fever, cough, watery eyes, runny nose, and rash. If there are potential exposures in school, contacts without documentation of immunity would need to be excluded for 21 days. The best defense is vaccination. We have ramped up our advertising and have plenty of vaccine available.

RSV activity has been decreasing in all areas of the country.  
COVID-19 cases have plateaued statewide.

### **Immunizations:**

We continue to encourage individuals to receive the Flu, RSV, and COVID-19 vaccines. Unfortunately, COVID-19 continues to be a respiratory virus threat.

A press release and social media advertising was done encouraging residents to make sure they are up to date on measles-mumps-rubella (MMR) vaccine.

Our mobile unit RN is getting more calls for our services. She visits the Jails in all three counties. She also attends Friendship Fridays in Sturgis, King's Kupboard in Hillsdale and is scheduling school clinics as well. Amanda has been working with Health Education to develop fliers in multiple languages to advertise services that can be offered through the mobile unit (Immunizations, WIC, Lead). Amanda is also researching the underserved areas and brainstorming on how she can help meet their needs.

### **Women, Infant, and Children (WIC):**

The agency will have the WIC Management Evaluation (ME) for the Sturgis and Three Rivers locations during the week of March 18<sup>th</sup>. The WIC ME is an accreditation for that program. They will audit charts, observe staff during appointments and will review policies. This is done every two years and they alternate locations. Shelby has been working with staff to prepare for this.

Staffing update: We have hired an RN for the Clinic Supervisor position in Coldwater. We are still seeking a part-time RN.

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

We were able to have our first in-person CSHCS regional meeting since Covid. A total of 8 LHD's come together to collaborate with other regional CSHCS colleagues to better support our Branch-Hillsdale-St. Joseph clients. Outcomes from this meeting will be including more resources and support available to our CSHCS clients. Examples are medical suppliers, pharmaceutical needs, contractors and even points of contacts at the state.

Hearing and Vision: They are scheduling Kindergarten round ups with schools at this time.

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

Confirmed & Probable Case Totals	Feb-24				FYTD 2023-2024 (Oct-Sept)				FYTD 2022-2023 (Oct-Sept)			
	BR	HD	SJ	Total	BR	HD	SJ	Total	BR	HD	SJ	Total
	Animal Bite/Rabies potential exposure	-	4	2	6	1	16	5	22	7	26	-
Blastomycosis	-	-	-	-	-	-	-	-	-	-	-	-
Brucellosis	-	-	-	-	-	-	-	-	-	-	-	-
Campylobacter	-	-	-	-	4	4	2	10	5	4	3	12
Chicken Pox	-	-	-	-	-	-	-	-	-	-	-	-
Chlamydia	7	6	4	17	40	31	67	138	47	39	76	162
Coccidioidomycosis	-	-	-	-	-	-	-	-	-	-	1	1
CRE Carbapenem Resistant Enterobac.	-	-	-	-	2	2	1	5	1	-	-	1
Cryptosporidiosis	1	-	-	1	1	1	1	3	1	-	1	2
Giardiasis	-	1	-	1	-	3	-	3	-	1	3	4
Gonorrhea	2	3	3	8	13	12	15	40	12	16	45	73
H. Influenzae Disease - Inv.	-	-	-	-	1	-	-	1	3	-	-	3
Hepatitis B - Acute	-	-	-	-	1	-	1	2	1	-	-	1
Hepatitis B - Chronic	1	-	-	1	1	-	3	4	1	-	-	1
Hepatitis C - Acute	1	-	-	1	1	-	1	2	2	-	-	2
Hepatitis C - Chronic	-	-	-	-	2	5	5	12	8	1	4	13
Hepatitis C Unknown	-	-	-	-	-	-	-	-	-	-	-	-
Histoplasmosis	1	-	-	1	2	-	1	3	1	-	1	2
HIV/AIDS	-	-	-	-	1	-	1	2	2	-	2	4
Influenza	193	26	117	336	298	39	196	533	81	119	50	250
Kawasaki	-	-	-	-	-	-	-	-	-	-	-	-
Legionellosis	-	-	-	-	-	-	1	1	-	1	-	1
Listeriosis	-	-	-	-	-	-	-	-	-	-	-	-
Lyme Disease	-	-	-	-	-	1	4	5	-	1	1	2
Measles	-	-	-	-	-	-	-	-	-	1	-	1
Menengitis - Aseptic	1	-	-	1	1	-	1	2	-	-	1	1
Menengitis - Bacterial	-	-	-	-	-	-	1	1	-	-	-	-
Meningococcal Disease	-	-	-	-	-	-	-	-	-	-	-	-
Mumps	-	-	-	-	-	-	-	-	-	-	-	-
Mycobacterium - Other	-	-	-	-	1	1	3	5	2	3	2	7
Norovirus	-	-	-	-	-	-	-	-	1	-	-	1
Novel Coronavirus	69	67	58	194	560	644	437	1,641	5,176	4,735	5,976	15,887
Pertussis	-	-	-	-	-	-	-	-	-	4	-	4
Salmonellosis	-	-	-	-	3	-	-	3	1	1	1	3
Shiga Toxin-prod. (STEC)	-	-	-	-	-	1	-	1	1	1	-	2
Shigellosis	-	-	-	-	-	-	-	-	-	-	-	-
Shingles	-	-	-	-	1	1	-	2	1	-	-	1
Staphylococcus Aureus Infect.	-	-	-	-	-	-	-	-	-	-	-	-
Strep Invasive Gp A	-	-	1	1	3	4	1	8	-	-	-	-
Strep Pneumonia Inv Ds.	2	2	1	5	3	6	6	15	1	6	1	8
Syphilis - Primary	-	-	-	-	-	-	-	-	1	-	-	1

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

	Feb-24					YTD 2023-2024					YTD 2022-2023				
	BR	HD	ST	TR	Total	BR	HD	ST	TR	Total	BR	HD	ST	TR	Total
<b>CHILD IMMUNIZATIONS</b>															
# Vaccines Given CHA	144	88	58	71	361	737	654	307	320	2,018	691	734	74	460	1,959
All VFC Doses Given	680	310		626	1,616	3,991	1,894	-	3,366	9,251	4,044	1,969	-	3,861	9,874
Waivers	6	8	1	7	22	75	66	3	56	200	56	72	6	35	169
<b>ADULT IMMUNIZATIONS</b>															
# Vaccines Given	57	6	6	18	87	546	112	41	153	852	851	409	8	288	1,556
All AVP Doses Given	27	2		11	40	132	110	-	41	283	66	76	-	177	319
<b>COMMUNICABLE DISEASE</b>															
TB Tests Done	16	4	-	5	25	28	27	2	8	65	29	39	-	7	75
STD treatments	-	2	-	1	3	2	16	-	65	83	1	4	1	23	29
HIV Testing	-	1	-	13	14	1	5	1	47	54	-	5	1	11	17
<b>ENROLLMENTS</b>															
Medicaid & Michild	1	1	1	1	4	9	7	1	1	18	7	3	-	6	16
<b>REFERRAL SERVICE</b>															
MCDC Referrals	3	11	8	24	46	27	55	62	28	172	36	62	125	253	476
MIHP referrals	-	-	21	28	49	7	1	92	106	206	26	18	96	91	231
<b>Hearing Screens</b>															
Pre-school	-	38	-	9	47	35	67	-	73	175	62	222	-	238	522
School Age	163	43	-	171	377	524	749	-	1,708	2,981	1,031	870	-	1,546	3,447
<b>Vision Screens</b>															
Pre-school	-	-	-	7	7	75	15	-	65	155	83	249	-	99	431
School Age	506	400	-	1,374	2,280	1,758	1,844	-	3,359	6,961	2,677	1,824	-	3,648	8,149
<b>Children's Special Health Care Services</b>															
Diagnostics	2	-	-	-	2	11	1	-	-	12	8	2	-	-	10
Assessments-Renewal	18	20	-	37	75	82	95	-	132	309	82	92	-	115	289
Assessments-New	6	6	-	6	18	-	19	-	18	37	-	16	-	26	42

State Participation/Enrollment Ratio [2]:

Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Curr Year P/E Ratio (last 12 months)
94.2%	94.0%	93.6%	93.5%	93.3%	94.6%

Months	Enrollment [3]	Initial Participation [4]	Closeout Participation [5]	% Change in Participation [6]	Participation/Enrollment Ratio[2]
Oct / 2022	4,125	3,844	3,866		93.19%
Nov / 2022	4,149	3,836	3,892	0.67%	92.46%
Dec / 2022	4,161	3,819	3,874	-0.46%	91.78%
Jan / 2023	4,266	3,984	4,027	3.95%	93.39%
Feb / 2023	4,283	3,938	4,005	-0.55%	91.94%
Mar / 2023	4,325	4,010	4,034	0.72%	92.72%
Apr / 2023	4,267	3,924	3,987	-1.17%	91.96%
May / 2023	4,248	3,941	3,987	0.00%	92.77%
Jun / 2023	4,244	3,921	3,972	-0.38%	92.39%
Jul / 2023	4,233	3,963	4,010	0.96%	93.62%
Aug / 2023	4,307	4,021	4,056	1.15%	93.36%
Sep / 2023	4,283	3,998	4,036	-0.49%	93.35%
Oct / 2023	4,263	3,999	4,039	0.07%	93.81%
Nov / 2023	4,252	3,953	4,007	-0.79%	92.97%
Dec / 2023	4,201	3,849	3,931	-1.90%	91.62%
Jan / 2024	4,262	3,916	(est[7]) 4,029		91.88%
Feb / 2024	0	0	(est[7]) 4,069		
Mar / 2024	0	0	0		
Apr / 2024	0	0	0		
May / 2024	0	0	0		
Jun / 2024	0	0	0		
Jul / 2024	0	0	0		
Aug / 2024	0	0	0		
Sep / 2024	0	0	0		

Total (Year to date)	16,978	15,717	11,977		
Curr Year Avg	4,245	3,929	3,992	397.26%	92.70%
Months with Count	4	4	3	3	4
Average to Base % [8]		0.0%	0.00%		
Last yrs Base % [9]		94.5%	95.62%		
Last yrs Average	4,241	3,933	3,979		92.75%

Estimated average participation for current year to date:

Actual average monthly participation current year to date [10]:

4,015	<b>Funding Allocation Information</b>	
3,992	Total Funding Allocation:	\$0
	Assigned Funding Participation Count [11]:	
	Current Yr Base:	0
	Previous Yr Base:	4,161

- [1] **Caseload:** The term used to refer to the number of clients being served in a given time. This is comprised of both enrollment and participation.
- [2] **Participation/Enrollment Ratio:** The number of clients participating divided by the number enrolled.
- [3] **Enrollment:** Number of clients certified to receive benefits in the given month. Final counts available for the month that just ended.
- [4] **Initial Participation:** Number of clients receiving benefits at the beginning of the month. Comparison between this and the closeout participation is indicative of the number of participants added over the course of the month. This can be used to inform staff of participation numbers at the start of the month and enable them to proactively improve participation before it is finalized.
- [5] **Closeout Participation:** Final number of clients who received benefits for the given month. Finalized approx. 5 weeks after the month ends.
- [6] **% Change in Participation:** The % difference in closeout participation when compared to the previous month.
- [7] **est:** It is the estimated participation for the given month. This is available prior to the closeout participation being available. It is a calculated value based on prior months' participation. **NOTE: Last two non 0 values are "Estimates"**
- [8] **Average to Base %:** Compares the current year average participation to the current year base.
- [9] **Last yrs Base %:** Compares last year's average participation to the last year base.
- [10] **Actual Avg. Part. For current year to date:** It is an average that includes the participation counts for all months in the current year where participation has been finalized.
- [11] **Assigned Funding Participant Count:** The value used in the calculation to determine the funding allocated to the local agency for the fiscal year. For additional details, refer to your agency's annual funding allocation letter.

Branch-Hillsdale-St Joseph Community Health Agency  
 Check/Voucher Register - Check Register for BOH  
 00103 - Cash - Accounts Payable  
 From 2/1/2024 Through 2/29/2024

<u>Payee</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Effective Date</u>
ACD.NET	1,895.03	54285	2/9/2024
Aflac District Office	545.45	24-02-02 PR.01	2/2/2024
Aflac District Office	545.45	24-02-16 PR.01	2/16/2024
Aflac District Office	545.45	24-03-01 PR.01	2/28/2024
Alert Medical Alarms	259.55	54286	2/9/2024
Alerus Retirement Solutions	2,686.00	24-02-02 R.01	2/2/2024
Alerus Retirement Solutions	3,086.00	24-02-16 R.01	2/16/2024
Amazon Capital Services, Inc	960.33	24-02-09 A.01	2/9/2024
Amazon Capital Services, Inc	500.47	24-02-23 A.01	2/23/2024
Apex Painting LLC	10,932.00	24.02.29 SP.01	2/29/2024
Barbara P. Foley	46.16	54283	2/2/2024
Barbara P. Foley	46.16	54298	2/16/2024
Beacon Properties Administration	4,332.93	54305	2/29/2024
Blue Cross Blue Shield	67,173.53	24-02-23 P.01	2/23/2024
Branch Area Transit Authority	1,573.80	24-02-09 A.02	2/9/2024
Branch County Commission	26,751.41	24-02-09 A.03	2/9/2024
Branch County Complex	8,094.98	24-02-09 A.04	2/9/2024
Branch County Complex	5,694.28	24-02-29 A.01	2/29/2024
Card Services Center	916.67	24-02-29 P.01	2/29/2024
CDW GOVERNMENT INC.	5,804.84	24-02-09 A.05	2/9/2024
Century Bank - Hillsdale Maintenance	2,000.00	24-02-29 A.02	2/29/2024
Century Bank - Three Rivers Maintenance	2,000.00	24-02-29 A.03	2/29/2024
Century Basic	868.07	24-02-02 R.02	2/2/2024
Century Basic	976.76	24-02-16 R.02	2/16/2024
Century Basic	8,285.00	24.02.29 SP.02	2/29/2024
Century EFPTS	25,992.46	24-02-02 R.03	2/2/2024
Century EFPTS	241.75	24-02-16 L.01	2/16/2024
Century EFPTS	30,573.67	24-02-16 R.03	2/16/2024
Century Mastercard	1,496.30	24-02-09 P.01	2/9/2024
Century MERS	50,195.02	24-02-09 A.06	2/9/2024
Century State/Michigan State Treasury	4,531.38	24-02-02 R.04	2/2/2024
Century State/Michigan State Treasury	9.40	24-02-16 L.02	2/16/2024
Century State/Michigan State Treasury	4,974.51	24-02-16 R.04	2/16/2024
Charter Communications	108.65	24-02-09 P.02	2/9/2024
Cintas Corporation Loc 351	159.05	24-02-09 P.03	2/9/2024
City of Jonesville	40.00	24-02-09 A.07	2/9/2024
ConnectAmerica	95.00	24-02-09 A.08	2/9/2024
Crossroads Home Care Inc.	683.40	24-02-09 A.09	2/9/2024
CSHCS	240.00	54287	2/9/2024
Current Office Solutions	2,304.65	24-02-23 A.02	2/23/2024
DELTA DENTAL	3,684.04	24-02-23 A.03	2/23/2024
DiningRD	4,337.96	24-02-09 A.10	2/9/2024
Dr. Karen M. Luparello	4,287.17	24-02-29 A.04	2/29/2024
Emily Motes	121.20	54288	2/9/2024
Eurotrol U.S.B.V.	975.00	54300	2/23/2024
Frontier	322.97	24-02-09 P.04	2/9/2024
GDI Services Inc.	4,604.81	24-02-29 A.05	2/29/2024
GoldFax	28.56	24-02-09 A.11	2/9/2024
GT INDEPENDENCE	1,763.60	24-02-09 A.12	2/9/2024
Health Equity	1,159.84	24-02-02 PR.02	2/2/2024
Health Equity	1,159.84	24-02-16 PR.02	2/16/2024
Health Equity	1,249.08	24-03-01 PR.02	2/28/2024



Branch-Hillsdale-St Joseph Community Health Agency  
Check/Voucher Register - Check Register for BOH  
00103 - Cash - Accounts Payable  
From 2/1/2024 Through 2/29/2024

<u>Payee</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Effective Date</u>
Helping Angels Home Care LLC	714.96	24-02-09 A.13	2/9/2024
Hillsdale Board Of Public Utilities	1,925.29	24-02-09 P.05	2/9/2024
HomeJoy of Kalamzoo	2,938.64	24-02-09 A.14	2/9/2024
Hospital Network Healthcare Services	100.00	24-02-09 A.15	2/9/2024
Hospital Network Healthcare Services	122.86	24-02-09 A.16	2/9/2024
Hospital Network Healthcare Services	50.00	24-02-23 A.04	2/23/2024
Indiana MI Power Company	1,328.95	24-02-09 P.06	2/9/2024
Kevin or Rachael Hiller	190.00	54289	2/9/2024
Laboratory Corporation of America	80.00	24-02-09 A.17	2/9/2024
Legal Services Of S.Central MI	1,010.00	24-02-09 A.18	2/9/2024
LHD Academy of Science LLC	1,000.00	54290	2/9/2024
Macquarie Equipment Capital Inc.	1,322.75	24-02-23 A.05	2/23/2024
Maner Costerisan	12,000.00	24-02-23 A.06	2/23/2024
Maplecrest, LLC	1,265.08	24-02-29 A.06	2/29/2024
McKesson Medical-Surgical Gov. Solutions LLC	7,033.36	24-02-09 P.07	2/9/2024
McKesson Medical-Surgical Gov. Solutions LLC	3,043.66	24-02-23 P.02	2/23/2024
Medical Care Alert	594.80	24-02-09 A.19	2/9/2024
MERS 5% EMPLOYEES	10,228.79	24-02-09 A.20	2/9/2024
Michigan Gas	81.11	24-02-09 P.08	2/9/2024
Michigan Public Health Institute	1,729.60	24-02-09 A.21	2/9/2024
Michigan State Disbursement Unit	190.11	54284	2/2/2024
Michigan State Disbursement Unit	190.11	54299	2/16/2024
Mistel de Varona	675.00	54291	2/9/2024
Mistel de Varona	675.00	54301	2/23/2024
MMCC	112.09	54292	2/9/2024
Nationwide	620.00	24-02-02 R.05	2/2/2024
Nationwide	620.00	24-02-16 R.05	2/16/2024
PFIZER INC	4,926.86	54293	2/9/2024
PFIZER INC	0.00	54302	2/23/2024
Pitney Bowes Inc.	273.87	24-02-23 P.03	2/23/2024
Principal Life Insurance Company	2,016.76	24-02-23 P.04	2/23/2024
Prompt Care Express PC	284.00	54294	2/9/2024
Reserve Account	3,000.00	24-02-09 A.22	2/9/2024
Richard Clark	2,659.34	24-02-29 A.07	2/29/2024
Riley Pumpkin Farm	770.00	24-02-29 A.08	2/29/2024
Rosati Schultz Joppich Amtsbueshler	1,230.00	24-02-23 A.07	2/23/2024
ROSE PEST SOLUTIONS	80.00	24-02-23 A.08	2/23/2024
Sanofi Pasteur Inc.	744.63	24-02-23 P.05	2/23/2024
Semco Energy	158.27	24-02-09 P.09	2/9/2024
Shred It	90.00	24-02-09 P.10	2/9/2024
St Joseph County COA	34,363.16	24-02-09 A.23	2/9/2024
St Joseph County Transit Authority	1,844.08	24-02-09 A.24	2/9/2024
State Of Michigan	187.00	54303	2/23/2024
State of Michigan-Dept	34.50	54295	2/9/2024
State of Michigan-Dept	34.50	54296	2/9/2024
Stratus Video, LLC	2,913.78	54304	2/23/2024
Thurston Woods Village	3,640.56	54297	2/9/2024
TMK Worldwide, LLC	142.00	24-02-09 A.25	2/9/2024
Unemployment Insurance	5,969.00	24-02-15 P.01	2/15/2024
Verizon	1,002.94	24-02-09 P.11	2/9/2024
VRI INC.	189.00	24-02-09 A.26	2/9/2024

Branch-Hillsdale-St Joseph Community Health Agency  
Check/Voucher Register - Check Register for BOH  
00103 - Cash - Accounts Payable  
From 2/1/2024 Through 2/29/2024

<u>Payee</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Effective Date</u>
Report Total	418,256.04		

Branch-Hillsdale-St Joseph Community Health Agency

Balance Sheet

As of 2/29/2024

Assets

Cash on Hand	20,211.79
Cash with County Treasurer	4,227,291.20
Community Foundation Grant	309,955.94
Cash HD Building Maintenance	18,450.00
Cash TR Building Maintenance	43,049.40
Accounts Receivable	52,780.28
Due from Branch County	57,556.75
Due from State	(172,340.41)
Due from Other Funding Sources	76,449.84
Prepaid Expenses	151,986.61
Biologic Inventory	<u>174,160.77</u>
<b>Total Assets</b>	<b><u>4,959,552.17</u></b>

Liabilities

Accounts Payable	175,912.73
Payroll Liabilites	223,973.94
Deferred Revenue	453,042.92
Deferred Revenue BR	19,186.00
Deferred Revenue HD	20,266.00
Deferred Revenue SJ	26,915.00
Biologics	<u>174,160.77</u>
<b>Total Liabilities</b>	<b><u>1,093,457.36</u></b>

Net Assets

Operation Fund Balance	384,616.12
Restricted Fund Balance	394,653.49
Designated Fund Balance	<u>3,086,825.20</u>
<b>Total Net Assets</b>	<b><u>3,866,094.81</u></b>

Total Liabilities and Net Assets	<b><u>4,959,552.17</u></b>
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**Prior Year Fund Balance Comparison at 2/24/2023:**

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

BHSJ Community Health Agency  
 Schedule of Cash Receipts and Disbursements  
 September 30, 2023 thru  
 February 29, 2024

Plus: Cash Receipts	\$ 663,939.84
Less: Cash Disbursements For Payroll/AP	\$ (744,408.00)
<b>9/30/2023 Cash Balance</b>	<b>\$ 4,693,336.25</b>
<hr/>	
Plus: Cash Receipts	\$ 772,895.13
Less: Cash Disbursements For Payroll/AP	\$ (732,271.87)
<b>10/31/2023 Cash Balance</b>	<b>\$ 4,733,959.51</b>
<hr/>	
Plus: Cash Receipts	\$ 398,709.71
Less: Cash Disbursements For Payroll/AP	\$ (702,704.56)
<b>11/30/2023 Cash Balance</b>	<b>\$ 4,429,964.66</b>
<hr/>	
Plus: Cash Receipts	\$ 840,000.78
Less: Cash Disbursements For Payroll/AP	\$ (643,359.84)
<b>12/31/2023 Cash Balance</b>	<b>\$ 4,626,605.60</b>
<hr/>	
Plus: Cash Receipts	\$ 926,873.43
Less: Cash Disbursements For Payroll/AP	\$ (1,015,072.00)
<b>1/31/2024 Cash Balance</b>	<b>\$ 4,538,407.03</b>
<hr/>	
Plus: Cash Receipts	\$ 611,090.14
Less: Cash Disbursements For Payroll/AP	\$ (612,844.47)
<b>2/29/2024 Cash Balance</b>	<b>\$ 4,536,652.70</b>

# BRANCH HILLSDALE ST JOSEPH COMMUNITY HEALTH AGENCY

## Expense by Program - 2/29/2024

Program	Program Title	Current Month	Year to Date	Total Budget - Amend #1	Percent Total Expended	
*	010	Agency Support	13,582.69	72,167.22	110,220.00	65.47%
**	032	Emergency Preparedness	10,911.02	90,909.10	154,920.00	58.68%
*	107	Medicaid Outreach	468.01	7,010.95	11,952.00	58.65%
**	371	CSHCS Vaccine Initiative	4.24	4,524.36	8,248.00	54.85%
*	345	Lead Testing	5,643.34	30,813.94	56,207.00	54.82%
*	325	CSHCS	23,654.10	116,856.03	222,409.00	52.54%
*	719	Body Art	1,297.69	2,048.65	4,124.00	49.67%
*	008	Salary & Fringe Payoff	7,905.08	38,702.01	80,000.00	48.37%
*	605	General EH Services	12,662.13	71,048.71	151,287.00	46.96%
*	115	MCH Enabling Women	1,687.57	21,524.42	47,269.00	45.53%
**	326	Vision (ELPHS)	13,949.13	49,066.37	110,276.00	44.49%
**	327	Hearing (ELPHS)	7,513.15	47,344.56	109,251.00	43.33%
	021	Dental Clinic - Three Rivers	4,332.93	21,664.65	53,591.00	40.42%
	138	Immunization IAP	47,363.02	514,669.88	1,307,240.00	39.37%
	012	Area Agency on Aging	114,290.21	570,326.54	1,479,226.00	38.55%
	332	HIV Prevention	1,469.70	11,582.63	31,407.00	36.87%
	109	WIC	86,204.79	424,114.15	1,150,665.00	36.85%
	108	WIC Breastfeeding	8,753.90	50,434.30	139,304.00	36.20%
	331	STD	11,446.96	62,149.72	172,235.00	36.08%
	014	VOCA	14,189.55	70,707.05	196,382.00	36.00%
	338	Immunization Vaccine Handling	6,034.33	30,781.73	87,139.00	35.32%
	329	MCH Enabling Children	1,521.85	15,761.71	48,084.00	32.77%
	341	Infectious Disease	26,669.91	121,147.93	377,236.00	32.11%
	714	Onsite Sewage Disposal	29,550.15	140,364.13	437,004.00	32.11%
	704	Food Service	43,224.11	212,707.62	663,330.00	32.06%
	352	ELCCT Contact Tracing, testing doord,	10,041.65	53,031.24	165,684.00	32.00%
	201	CSF Carseats	1,908.86	8,261.78	27,105.00	30.48%
	721	Drinking Water Supply	29,538.71	126,485.53	441,731.00	28.63%
	207	MCRH Community Health Workers	6,463.14	34,176.41	126,633.00	26.98%
	015	Local Expenses - Unallowable by Grants	394.75	3,824.32	15,313.00	24.97%
	745	Type II Water	12,750.38	53,216.99	218,296.00	24.37%
	720	EH- Complaints	727.26	1,493.12	6,293.00	23.72%
	096	CSHCS Donations SJ	2,932.83	6,774.35	35,004.91	19.35%
	255	Community Health Direction	21,086.55	35,403.51	200,000.00	17.70%
	717	EGLE Swimming Pools	40.49	2,950.82	16,885.00	17.47%
	355	COVID-19 PH Workforce Supplemental	3,677.71	17,473.45	100,332.00	17.41%
	101	Workforce Development	4,907.78	9,243.37	56,760.00	16.28%

029	Dental Clinic - Hillsdale	723.85	3,187.35	22,000.00	14.48%
716	EGL E Campgrounds	765.38	2,456.29	18,585.00	13.21%
025	PH Workforce & Infrastructure	10,932.00	15,434.35	135,905.00	11.35%
723	PFAS Response - White Pigeon	1.07	992.03	8,816.00	11.25%
363	CVDIMS Covid Immz Supplemental	4,207.76	17,629.04	215,195.00	8.19%
718	EGL E Septage	282.42	708.23	11,032.00	6.41%
023	Capital Expenditures	0.00	2,700.00	78,000.00	3.46%
405	Grant Writing	0.23	59.92	1,804.00	3.32%
097	CSHCS Donations BR HD	240.00	591.13	22,826.36	2.58%
024	MERS Pension Underfunded Liability	1,332.95	5,253.47	347,085.00	1.51%
035	Vector Borne Disease Surveillance	0.00	0.00	33,025.00	0.00%
112	CSHCS Medicaid Outreach	0.00	0.00	115,856.00	0.00%
202	Oral Health	968.13	1,437.35	0.00	0.00%
715	EGL E Long-Term Monitoring	0.00	0.00	3,842.00	0.00%
722	PFAS Response	0.00	0.00	2,116.00	0.00%
724	PFAS - Westside Landfill	<u>0.00</u>	<u>0.00</u>	<u>6,791.00</u>	<u>0.00%</u>
	<b>Total Expense</b>	<b><u>608,253.46</u></b>	<b><u>3,201,212.41</u></b>	<b><u>9,641,921.27</u></b>	<b><u>33.20</u></b>

The Agency is currently 8.46% under budget.

\*5/12 Months = 41.66%

\*5/9 Months = 55.55%

### Programs Over Budget as of 2/29/2024

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<b>RU 010:</b> <b>65.47%</b>	The current revenue for this program is over budget (at 65.48%), causing expenses to also show over budget. We expect this to fall in line as the year progresses but will continue to monitor and make necessary adjustments in the final budget amendment.
<b>RU 032:</b> <b>58.68%</b>	9-Month Program - Over budget by 3.13% due to increase in staff time due to trainings. This program also received additional funds to make one-time medical supply purchases. This program will fall in line as year progresses.
<b>RU 107:</b> <b>58.65%</b>	Program showing over budget because we are fully distributing the Community Health Allocation expenses to programs before using any other funding sources for that service. This program will come back in line as the year progresses because other funding sources will be used to cover those expenses and they will no longer be hitting this program.
<b>RU 371:</b> <b>54.85%</b>	9-Month Program - This program will run over and fall in line as year progresses. Children Special Health group plans on completing the sensory room project to assure funds get spent before this grant period ends in June 2024.
<b>RU 345:</b> <b>54.82%</b>	Over budget due to increase in staff time. The CDC updated the blood reference value from 5.0 down to 3.5, which has increased the case load in this program. We are currently training staff in this program causing overages as well. We will continue to monitor and make necessary adjustments in final amendment.
<b>RU 325:</b> <b>52.54%</b>	Budget for RU 325 must be fully expended and therefore expenses can be charged to RU 112. When looking at these two budgets together as one the program is under by budget at 34.55%. This program will fall in line as year progresses.
<b>RU 719:</b> <b>49.67%</b>	Over budget due to increase in staff time. This program will fall back in line with budget as year progresses.
<b>RU 008:</b> <b>48.37%</b>	Over budget due to annual sick time payout. This program will fall back in line with budget as year progresses.
<b>RU 605:</b> <b>46.96%</b>	Program showing over budget because we are fully distributing the Community Health Allocation expenses to programs before using any other funding sources for that service. This program will come back in line as the year progresses because other funding sources will be used to cover those expenses and they will no longer be hitting this program.
<b>RU 115:</b> <b>45.53%</b>	Program is over budget due to large annual pack & play purchase - this program will fall back in line with budget as year progresses.
<b>RU 326:</b> <b>44.49%</b>	9-Month Program - within budget
<b>RU 327:</b> <b>43.33%</b>	9-Month Program - within budget

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## March 20, 2024 – Board of Health Program, Policy, & Appeals Committee Meeting Minutes

The Branch-Hillsdale-St. Joseph Community Health Agency Board of Health, Program, Policy, & Appeals Committee meeting was called to order by Committee-Chair, Brent Leininger, at 8:30 AM. Roll call was completed as follows: Brent Leininger, Tom Matthew, and Rusty Baker. No members were absent.

Also present from BHSJ: Theresa Fisher and Laura Sutter

Mr. Baker moved to approve the agenda as presented, with support from Mr. Matthew. The motion passed unopposed.

Public Comment: No public comments were given.

New Business:

- Mr. Baker moved to recommend that the full Board approve the proposed changes to the St. Joseph County Transportation Authority contract for FY25. The motion received support from Mr. Matthew and passed unopposed.
- The Intergovernmental Agreement was discussed but no action was taken.
- Mr. Baker moved to go into closed session to consider material exempt from discussion or disclosure by state or federal statute, per section 8(h) of the OMA, and section 13(1)(g) of the Freedom of Information Act, which exempts from public disclosure “information or records subject to the attorney-client privilege”. The motion received support from Mr. Matthew. The motion passed unopposed.


The meeting entered closed session at 9:01 AM.

Mr. Baker moved to return to open session with support from Mr. Matthew. The motion passed unopposed, and the meeting returned to open session at 9:15 AM.

Public Comment: No public comments were given.

With no further business, Mr. Matthew moved to adjourn the meeting with support from Mr. Baker. The motion passed unopposed and the meeting was adjourned at 9:16 AM.

Respectfully Submitted by:

  
Theresa Fisher,  
Administrative Services Director  
Secretary to the Board of Health



# St. Joseph County Transportation Authority

Medical Escort Ridership Report and AAA Grant Change Proposal

## AAA Grant Award History

St. Joseph County Transportation Authority began medical escort services in October 2013, a service previously provided by the Commission on Aging.

The medical escort service is available to any senior citizen in St. Joseph County that is in need of assistance to travel to medical appointments. SJCTA drivers are trained to assist a senior to and from the doorway of the home or office to the transportation vehicle. If a senior is unable to safely get the appointment on their own, a companion is required to ride with the senior at no cost.

Seniors utilizing this service receive a reminder call the night before the appointment.

SJCTA staff may not in any way assume the responsibility of transporting an unconscious or heavily sedated person.

The service is widely used and is not funded by any outside grants, beyond what is received from the AAA grant funding.

## AAA Grant Award

The St. Joseph County Transportation Authority received a total of \$21,100 to offset costs of senior ridership for FY2024.

An additional \$5,000 is available under the Merit Award.

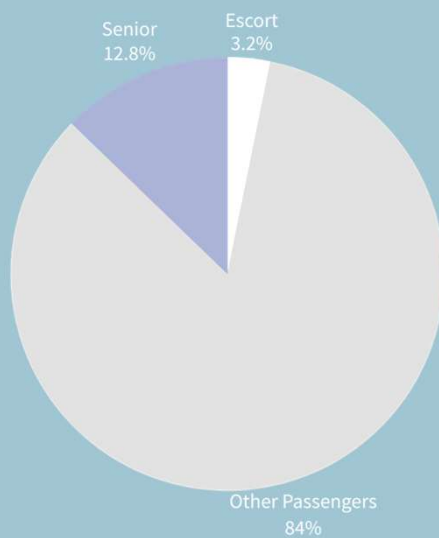
# AAA Grant Award

\$22,100 of the grant award is allocated demand response rides.

Demand response riders call in advance to schedule a ride to their destination and are returned home on the same day. Requested donation per trip = \$2.00.

\$4,000 of the grant award is allocated for medical escort trips.

Medical escort are specialized trips, which also allow for a caregiver to ride, smaller accessible vehicles. Medical trips often travel outside of the county. The suggested donation per trip = \$10.00, for trips outside of St. Joseph County.



## FY 2023 Ridership

Total Passengers Served = 63,576

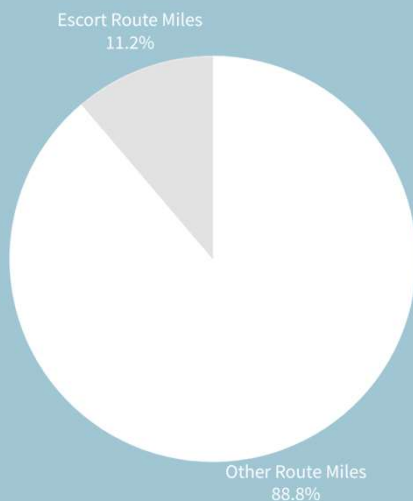
Senior Center Passengers = 8,118

Escort Passengers = 2,025

# Medical Escort Statistics

Even though medical escort passengers are 3.2% of the total passengers served in FY2023, medical escort routes made up approximately 11% of total transit vehicle miles and hours during FY2023.

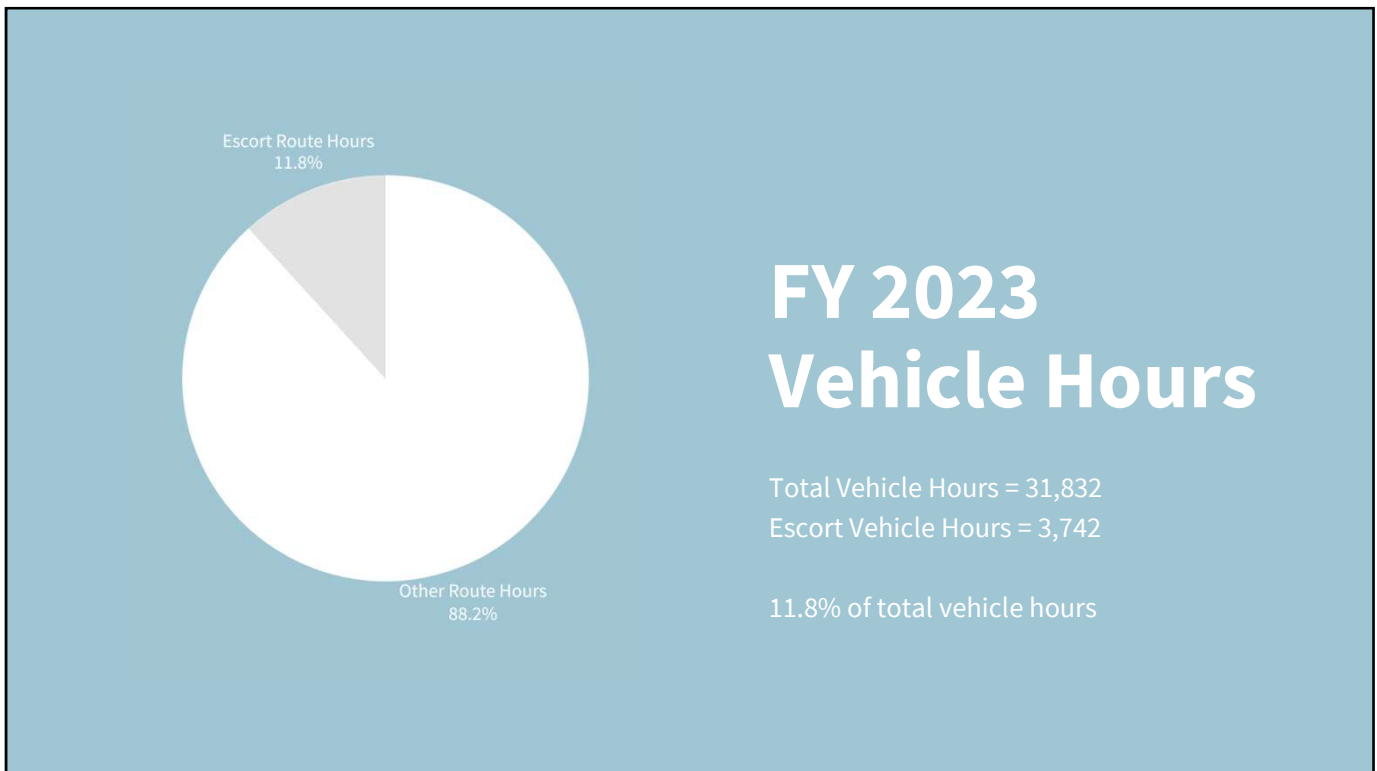
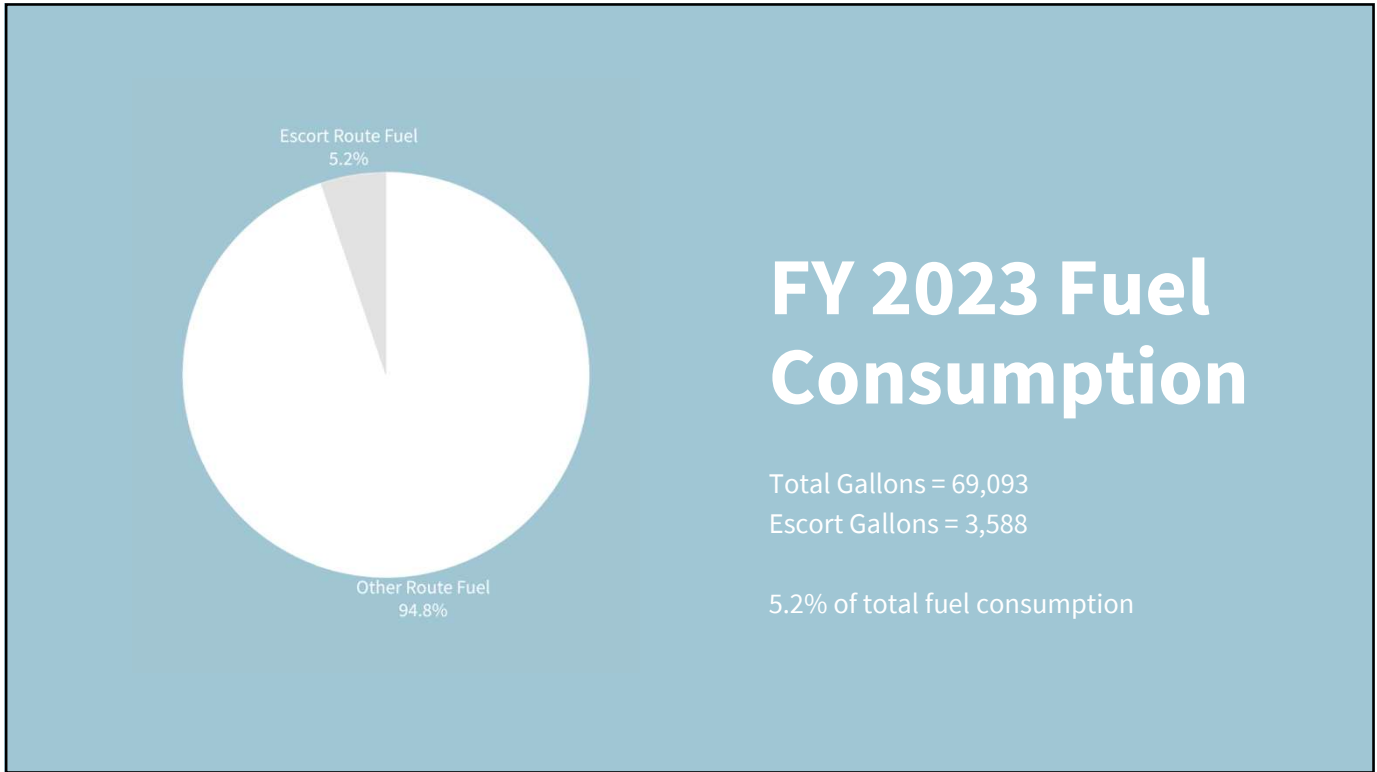
There is an increase in passengers during the spring and summer months.



## FY 2023 Vehicle Miles

Total Miles = 625,142  
Escort Route Miles = 70,015

11.2% of total miles



# Medical Escort Personnel Statistics

There are at least 6 medical escorts drivers serving the community throughout the year.

FY2023 total medical escort driver hours were 3,912.

As of February 2024, there are 5 dispatchers on staff.

# Medical Escort Costs

Driver Wages = \$70,188.43

Fuel = \$11,064.41

Dispatch Wages = \$18,961.92

Maintenance Wages = \$7,512.11

Operations Wages = \$22,176.73

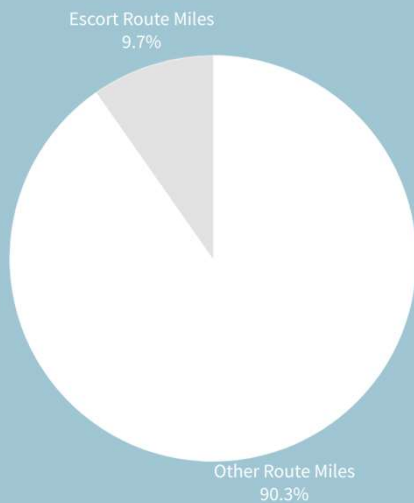
**Direct yearly costs = \$129,903.60**

These costs do not include other general overhead costs

# FY2023 Per Rider Cost

Direct yearly costs / Yearly Rider Count

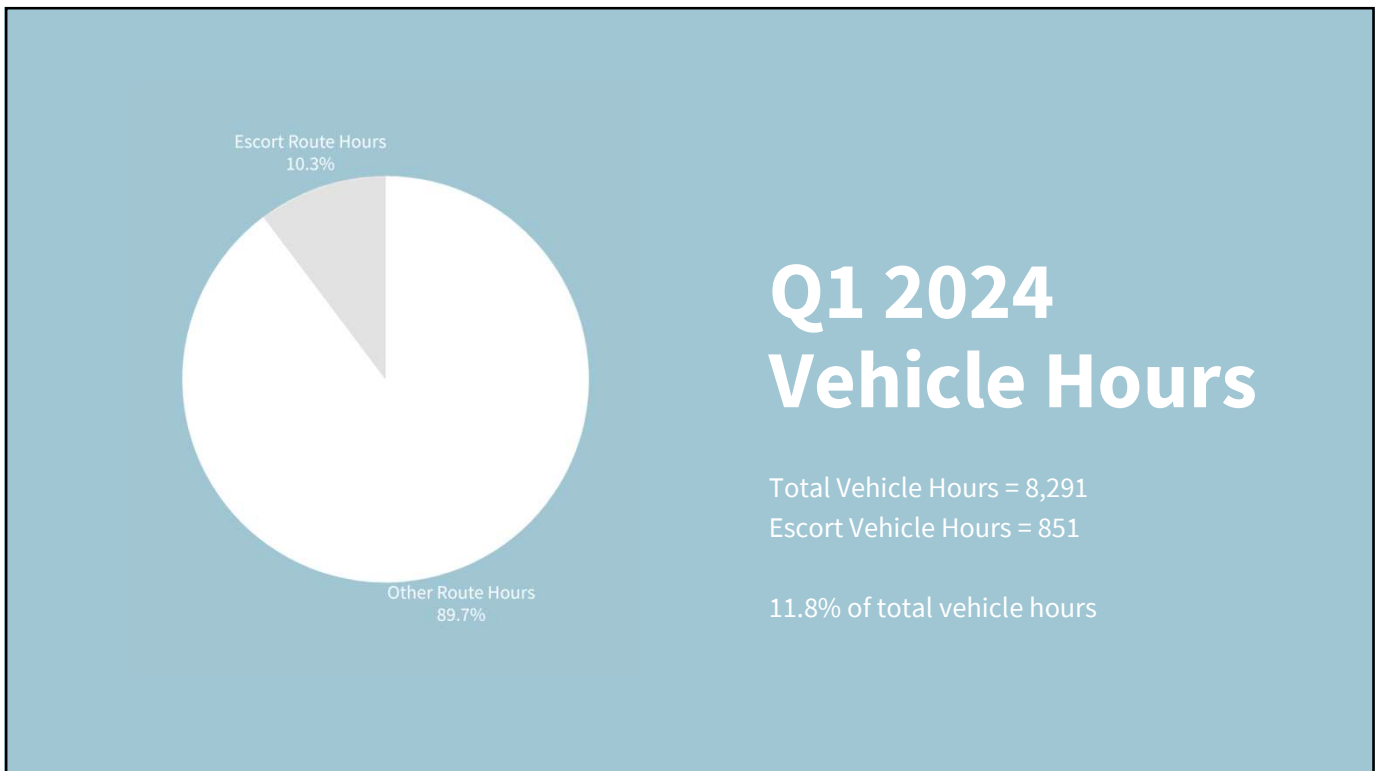
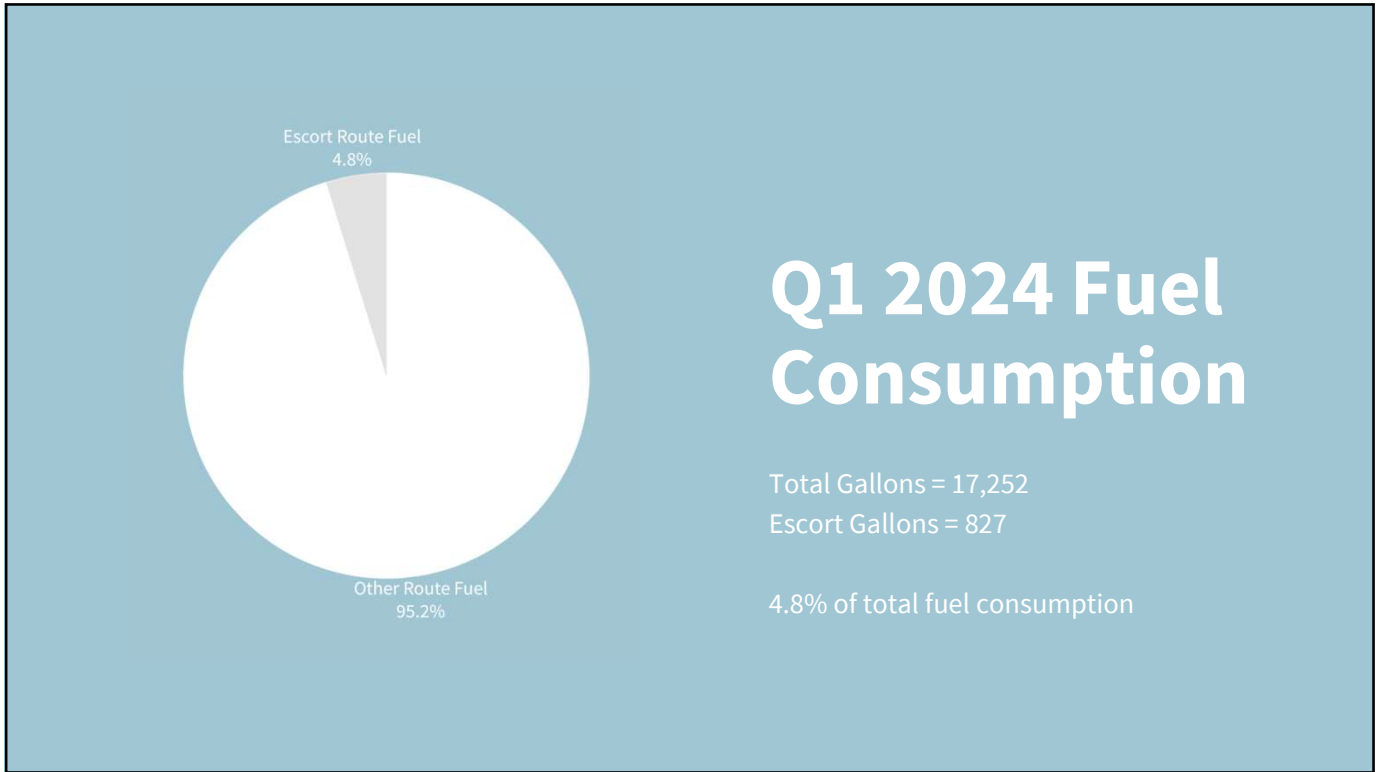
$$\$129,903.60 / 2,025 = \$64.15$$



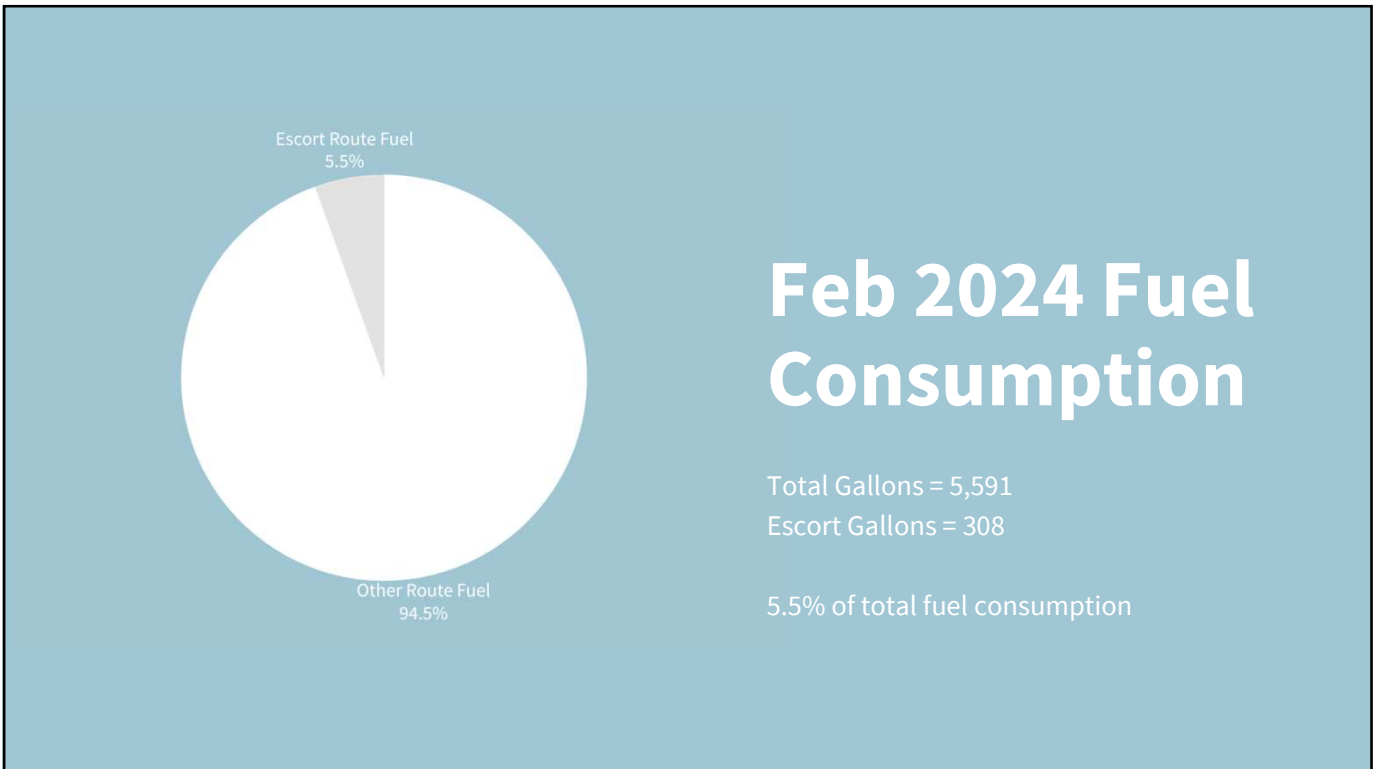
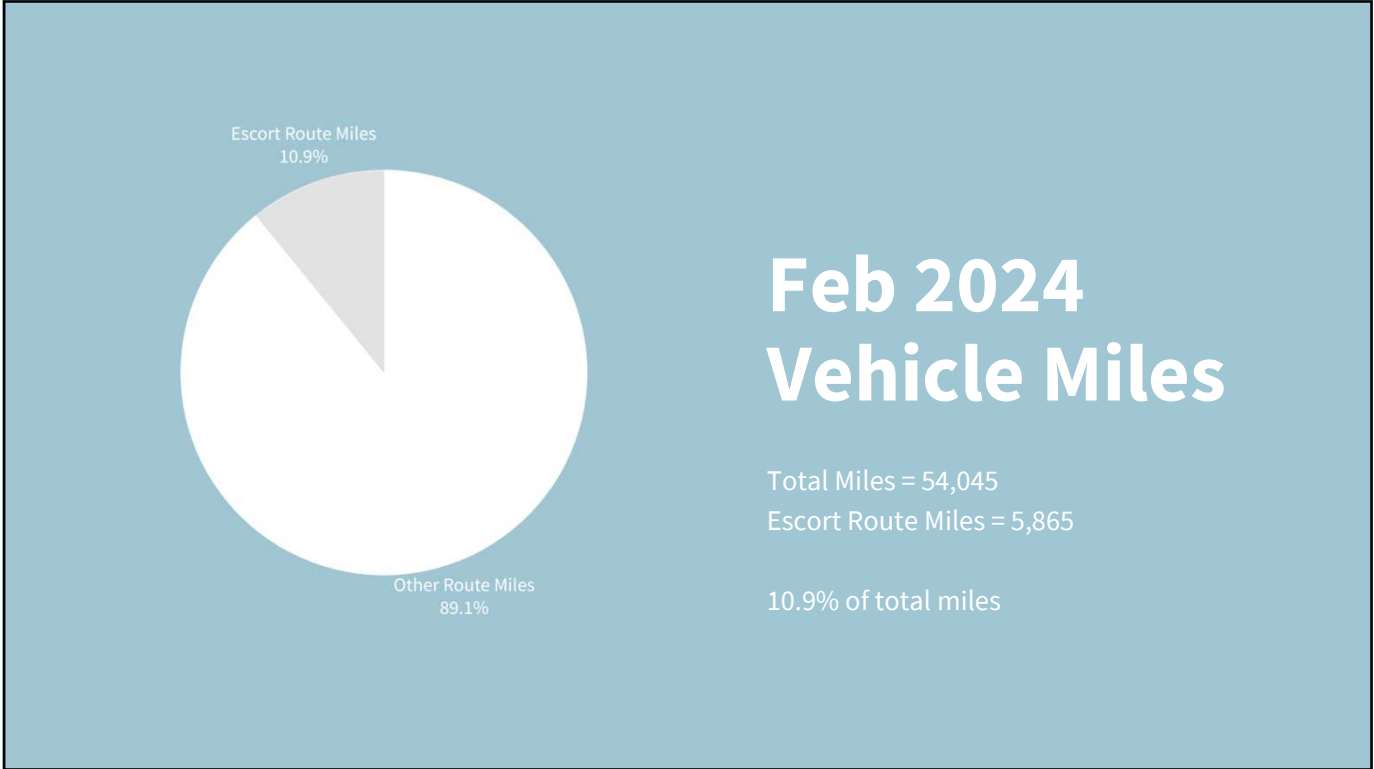
## Q1 2024 Vehicle Miles

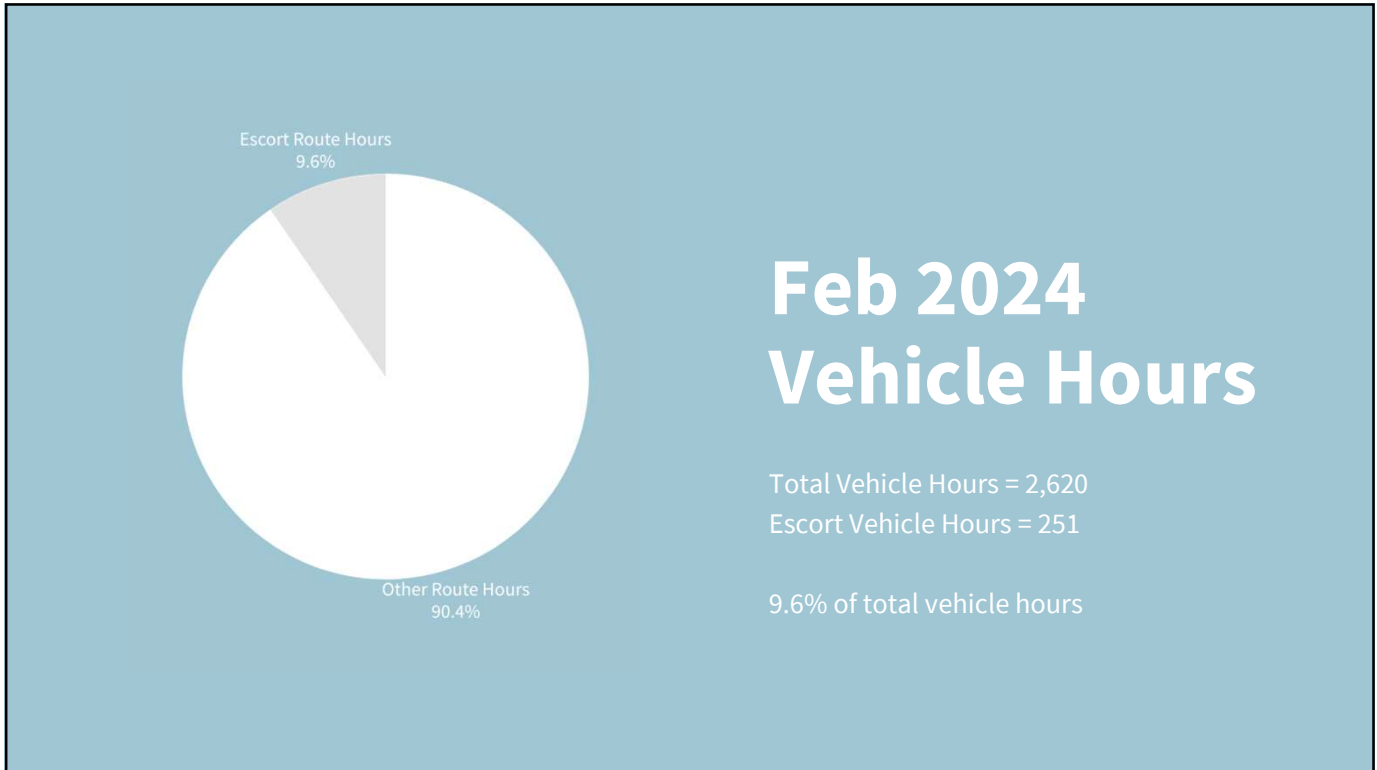
Total Miles = 165,367  
Escort Route Miles = 16,079

9.7% of total miles









## Changes in Transportation Needs

There have been changes in recent years around the transportation needs of the seniors the SJCTA serve. Utilization of the Circle Line routes indicate there is likely an increase in senior population living within city limits. The Circle Line services are being utilized for trips for medical, groceries, access to the Commission on Aging, etc.

## Circle Line Access

- In Three Rivers, the hospital and surrounding clinics are regular, hourly stops on the Circle Line service route.
- In Sturgis, the Medical Commons is often frequented by the Circle Line service route.
- It is estimated approximately 40% of the Circle Line riders are seniors.
- The passengers on these routes are not recorded by age group, and therefore are not included in AAA grant reporting.

## Outside County Medical Access

There have been an increased need for seniors to have access to medical specialists outside of St. Joseph County. The Senior Medical Escort Service provides this access to Kalamazoo's West Michigan Cancer Center and Borgess and Bronson Hospitals, to name a few. In 2023, Bronson Hospital was #7 in a study of our most frequented medical stops.

# Statistics

Total medical ridership for 2023 was 4,505 passenger trips. 702 Senior Medical Escort passenger trips were for out-of-county specialist medical appointments.

## 2023 Medical Location Statistics

- Three Rivers Renal Clinic - 1,716
- Sturgis Renal Clinic - 844
- Three Rivers Hospital - 686
- Health Trac (Three Rivers) - 457
- Pivotal/CMH - 457
- Three Rivers Wound Clinic - 386
- OUT OF COUNTY - Bronson Hospital - 203

# Proposal

To streamline reporting processes, the St. Joseph County Transportation Authority is requesting a change to the award allocations.

The requested changes will not impact any services being provided by the SJCTA and seniors will not see a disruption to the services being provided.

During an analysis of the 3 previous fiscal years, medical escort services have seen at least 1,800 rides each year.

# Proposal

The SJCTA is requesting the AAA grant funding be 100% allocated to the medical escort services and the award amount be divided over 1,800 total rides.

Currently, the SJCTA is receiving \$2.35 per ride under the AAA Grant.

Proposed AAA per ride allocation  
 $\$21,100 / 1,800 = \$11.72$  per ride

# Funding Cost Allocation

Per ride estimated cost = \$64.15

AAA Grant = \$11.72

General Fund / Donations = \$25.17

Other MDOT Funding = \$27.26

AAA Grant will cover the first 1,800 rides of the year. Costs of additional rides will be shared between general fund, donations, and other MDOT grant funding.

# AGREEMENT FOR THE OPERATION OF THE BRANCH, HILLSDALE, AND ST. JOSEPH COMMUNITY HEALTH AGENCY FOR BRANCH, HILLSDALE, AND ST. JOSEPH COUNTIES

THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2012, by and between the Boards of Commissioners of Branch, Hillsdale, and St. Joseph Counties (hereinafter collectively referred to as “Counties”).

## WITNESSETH:

WHEREAS, Act 368 of Public Acts of 1978, as amended, of the State of Michigan provides that any combination of counties may elect to establish a District Health Department by a majority vote of each County Board of Commissioners;

WHEREAS, the Counties of Branch, Hillsdale, and St. Joseph have operated the Branch-Hillsdale-St. Joseph Community Health Agency since January 1, 1972.

WHEREAS, the Counties believe that it is prudent to formalize the rights and obligations of each county and their relationship to the Branch-Hillsdale-St. Joseph Community Health Agency;

WHEREAS, the counties desire to modify the organizational framework for the Community Health Agency;

WHEREAS, Article 7, Section 28 of the Michigan Constitution of 1963 and Act 7 of the Public Acts of 1967, as amended, MCL 124.501 et seq., permit counties to, by agreement, perform functions that could be performed by individual counties;

WHEREAS, the Counties desire to enter into an agreement to continue a public entity known as the Branch-Hillsdale-St. Joseph Community Health Agency, and to specify the powers and duties under which it will operate pursuant to the above cited authority; and

WHEREAS, Section 2448 of the Public Health Code, as amended (MCL 333.2448), expressly provides for intergovernmental contracts to reorganize local health departments.

THEREFORE, for and in consideration of the mutual covenants hereinafter contained, IT IS HEREBY AGREED as follows:

SECTION I.

ESTABLISHMENT

Pursuant to the Public Health Code, 1978 PA 368, MCL 333.1101 et seq., as amended, and pursuant to the Michigan Constitution of 1963, Article 7, Section 28, and 1967 PA 7, as amended, MCL 124.501, et seq., the duly elected Commissioners of Branch, Hillsdale, and St. Joseph Counties, State of Michigan hereby state the desire to continue the public entity known as the Branch-Hillsdale-St. Joseph Community Health Agency (hereinafter referred to as the “Community Health Agency”).

SECTION II.

DEFINITIONS

The following terms for this Agreement shall have the meanings attached to them:

“Board” means the Branch-Hillsdale-St. Joseph Community Health Agency Board of Health (hereinafter sometimes referred to as “Board of Health”).

“Health Officer” means the health officer of the Branch-Hillsdale- St. Joseph Community Health Agency.

“Department” means the Department of Community Health of the State of Michigan.

“Director” means the director of the Department of Community Health of the State of Michigan.

SECTION III.

PURPOSE OF THE DEPARTMENT

The purpose of the Branch-Hillsdale-St. Joseph Community Health Agency is to provide a range of public health services for persons located within the three (3) counties as required by and permitted under 1978 PA 368, as amended. The Board shall carry out the applicable provisions of the Public Health Code and shall, subject to the rules designated by the Michigan Department of Community Health, provide services permitted under the Public Health Code.

SECTION IV.

AREA SERVED

The Board shall provide the services set forth herein to persons who are located within Branch, Hillsdale, and St. Joseph Counties.

SECTION V.

ESTABLISHMENT OF THE BOARD

The Counties hereby establish a Board of Health. The Board shall set policy and procedures governing the operation of the Community Health Agency and shall have ultimate authority regarding the exercise of the Community Health Agency powers. The Board shall be composed of six (6) members: two (2) members from Branch County, two (2) members from Hillsdale County, and two (2) members from St. Joseph County. Board members shall be appointed by the applicable Board of Commissioners and must be currently serving as County Commissioners. The Board shall elect a chairperson and vice-chairperson. The chairperson and vice-chairperson shall not be from the same county. It may create additional officers and such committees as it deems appropriate. The Board shall set its meeting dates and adopt rules of procedures and determine the number of members who will constitute a quorum of the Board; provided, however, the Board may recommend that the respective board of county commissioners dissolve the Community Health Agency only by a majority vote of the entire Board. As used in this Agreement, the terminology “entire board” shall mean the six (6) members of the Board or lesser number if a vacancy exists in the number of representatives to which each county is entitled. All meetings of the Board shall comply with Michigan’s Open Meetings Act, being 1976 Public Act 267, as amended. Actions taken by the Board prior to the effective date of this Agreement are hereby ratified.

SECTION VI.

TERM OF BOARD MEMBERSHIP,  
VACANCIES, REMOVAL FROM OFFICE

The term of office of Board members shall commence January 1st and run through December 31st or until their successors are qualified and appointed to office. Board members shall be appointed by the respective Boards of Commissioners for two (2) year terms running from January 1<sup>st</sup> through December 31<sup>st</sup> ~~commensurate with Board of Commissioners terms~~, or until their successors are qualified and appointed. Membership shall cease upon any member ceasing to be a County Commissioner.

Vacancies shall be filled for unexpired terms in the same manner as original appointments. A Board member may be removed from the Board by the appointing Board of Commissioners.

SECTION VII.

BOARD DUTIES

The Board shall:

- a) Annually examine and evaluate the public health needs of the Counties and the public and non-public services necessary to meet those needs.



- b) Review and approve an annual program statement and budget. The format and documentation of the annual program statement and budget shall be specified by the Department.
- c) Submit the annual program statement and budget to the Department by such date as is specified by the Department.
- d) Submit to each Board of Commissioners an annual request for County funds to support the Community Health Agency. Such request shall be in the form and at the time determined by the Boards of Commissioners.
- e) Take action to secure private, federal, state, and other public funds to help support its programs.
- f) Approve and authorize all contracts, which may be effectuated by delegation to the Health Officer.
- g) Review and evaluate the quality, effectiveness, and efficiency of services being provided by its programs.
- h) Appoint a health officer and a medical director, who shall each meet the standards of training and experience established by the Department.
- i) Establish general policy guidelines within which the health officer shall execute the Community Health Agency programs.
- j) Audit all claims against the Community Health Agency and apportion approved claims as provided under the approved formula established under Section 2417 of the Public Health Code, as amended (MCL 333.2417).
- k) The Community Health Agency shall maintain liability insurance in such amounts as the Board shall determine.

## SECTION VIII.

### POWERS OF THE BOARD

The Board shall have all the rights, powers, duties and obligations of a District Health Department created under MCL 333.2415, as are set forth in the Public Health Code, Public Act 368 of 1978, as amended. IN addition, the Board shall have the following powers and duties, to the extent these powers and duties are not in consistent with the powers of a District Health Department.

1. To enter into contracts, including contracts for the purchase of public health services with private persons and/or entities or public agencies.
2. To acquire ownership, custody, operation, maintenance, lease or sale of real or personal property, subject to any limitation on the payment of funding therefore now or subsequently imposed by the Public Health Code, 1978 PA 368, as amended.
3. To dispose of, divide, and distribute property.
4. To accept gifts, grants, assistance, funds or bequests.

5. To make claims for federal or state aid payable to the participants in the programs of the Board.
6. To incur debts, liabilities or obligations which do not constitute the debts, liabilities or obligations of any of the parties to this agreements, subject to any limitations thereon which are now or hereafter imposed by the Public Health Code, 1978 PA 368, as amended.
7. To, in its own name, employ employees and agents, which employees or agents shall be considered employees or agents of the board. The Board shall have the powers, duties and responsibility for establishing policies, guidelines and procedures for employees and shall have the power, duty and responsibility to establish wages and fringe benefits such as, but not limited to, sick leave, vacation, health insurance, pension and life insurance; to provide for workers' compensation and for any and all other terms and conditions of employment of an employee of the Board. However, any employee initially transferred to the Branch-Hillsdale-St. Joseph Community Health Agency by any of the contracting Counties or from the predecessor Branch-Hillsdale-St. Joseph Community Health Agency shall continue to have all benefits, obligations and status with respect to pay, seniority credits, and sick leave, vacation, insurance and pension credits that the individual held as a County or Community Health Agency employee. The above-stated conditions and limitations upon the transfer of County or Community Health Agency employees shall not serve to limit the right of the Board to hire County or Community Health Agency employees voluntarily seeking a job change upon such terms and conditions as the Board and the individual may agree.
8. To fix and collect charges, rates, rents or fees where appropriate and to promulgate rules and regulations related thereto. They shall include the power to set fees for the Community Health Agency services as authorized by Section 2444 of the Code. All fees shall be paid into the general fund of the Community Health Agency.
9. The powers of the Community Health Agency shall be liberally construed consistent with the Constitution and statutes of this state.

## SECTION IX.

### HEALTH OFFICER

The health officer shall function as the chief executive and administrative officer of the Branch-Hillsdale-St. Joseph Community Health Agency and shall execute and administer the Branch-Hillsdale-St. Joseph Community Health Agency in accordance with the approved program statement and budget, the general policy guidelines established by the Board, the applicable procedures and regulations, and the provisions of state statute. The terms and conditions of the health officer's employment, including tenure of service, shall be as mutually agreed to by the Board and health officer and shall be specified in writing.

SECTION X.

FINANCES

The Board shall have the budgetary and financial control over the Community Health Agency. The Board shall base its request for county financial contributions on the proposed budgetary needs of the Community Health Agency. These financial contributions may come from the general fund of each county or from any fees collected by the Community Health Agency in that county or a combination thereof. ~~Payment of the financial contribution of each county shall be made under such terms as shall be specified by the Board and approved by the respective boards of commissioners.~~ The financial contribution shall be approved by each county based on the financial needs of the Community Health Agency. The contribution scheduled shall be allocated pro-rata among the counties based on the percent of population of each county as compared to the population of the tri-counties as shown in the last decennial federal census. The last decennial federal census shall be adjusted by subtracting the State prison population from Branch County's population. In the event that the services of the Community Health Agency are requested or required to be provided at the State prison, Branch County shall be responsible for any and all associated costs up to a capped amount. The capped amount shall be calculated by multiplying the current year's pro-rata rate and the prison population as recorded on January 1<sup>st</sup> of the current year. The financial contribution shall be computed annually and shall be approved as required by Section 2417 of the Public Health code (MCL 333.2417). Nothing in this Agreement shall bind a county to accept the annual allocation request by the Board.

Beginning in January of each year, the respective Treasurers of Branch, Hillsdale and St. Joseph Counties shall deposit their quarterly appropriations of county funding with the Community Health Agency by the 15th day of January, April, July and October. Payments can be made via check or electronic funds transfer (EFT).

If a county fails to allocate its full amount requested, the Board may not pass its budgetary shortfall to the other counties. However, the board in its discretion may elect one of more of the following options, taking into account the amount of the non-payment, its duration, the financial condition of the Community Health Agency and such other factors as it deems relevant:

1. Reduce services in the non-paying county consistent with the non-payment;
2. Raise fee rates for services in the amount the Board deems necessary.
3. Recommend the dissolution of the Community Health Agency.
4. Any combination of the above as determined by the Board.

State and local contributions and all other funds received shall be handled and banked directly by one of the treasurers of one of the member counties as selected by the Board, which has the duty to insure that the funds are banked and accounted for consistent with requirements of law for local governmental units.

The Board shall be credited all investment income (minus reasonable handling fees) derived from the assets of the Community Health Agency. All interest income shall also be credited into the general fund of the Community Health Agency.

#### SECTION XI.

##### AUDIT

The Community Health Agency shall conduct an annual agency audit in accordance with the law and as directed by the Board. A copy of the audit shall be given to each Board member upon its completion. If requested by a county, a representative of the auditing firm and the Community Health Agency shall appear before the Board of Commissioners of each county and answer questions regarding the audit or any other aspect of Community Health Agency activities. The counties shall have access to all Community Health Agency records except those records subject to a legally recognized privilege.

#### SECTION XII.

##### INFORMATION

The Board shall provide to Branch-Hillsdale-St. Joseph Counties, separately and/or jointly, as requested, any and all information related to the operations of the Board on a timely basis.

#### SECTION XIII.

##### NOTICES

Any notices required by this Agreement shall be deemed made when mailed certified mail, return receipt requested, to each county clerk, to each chairperson of the Board of Commissioners of each participating county, and the Health Officer of the Community Health Agency.

#### SECTION XIV.

##### COUNTY ORDINANCES

Nothing in this agreement shall restrict the right of a county to enact a local ordinance affecting its public health needs and setting fees in any such ordinance. However, any such ordinance shall not impose an obligation or duty on the Community Health Agency or its personnel unless (a) the ordinance has been approved by the Board; provided, however, that the Board's approval shall be limited to assessing the financial and personnel impact of the ordinance on the Community Health Agency, the legality and enforceability of the proposed ordinance and potential liability to the Community Health Agency. (The general public policy considerations of whether the proposed ordinance is needed is solely the responsibility of the county which is

considering enacting the proposed ordinance), (b) an agreement has been reached with the county which enacted the ordinance regarding the disposition of any fees required by the ordinance; and (c) an agreement has been reached with the county which enacted the ordinance regarding the reimbursement to the Community Health Agency of any costs of enforcement.

## SECTION XV.

### ORDINANCE UNIFORMITY

Each county understands the legal and practical importance of ordinance uniformity throughout the District. Each county agrees to make every effort to keep its public health ordinances uniform with those of other counties within the tri-counties. However, this Agreement acknowledges that local conditions and political desires within a particular county may result in some unique ordinance provisions.

## SECTION XVI.

### DURATION OF THIS AGREEMENT AND RIGHTS UPON TERMINATION

- a) This Agreement shall continue indefinitely unless a county withdraws as provided by this Agreement.
- b) This Agreement may be terminated by the following method:  
The county(ies) may give written notice of its(their) desire to withdraw as a member of the Community Health Agency to the Board of Health and to the other counties which are a party to this Agreement. The effective date of the withdrawal by the withdrawing county(ies) shall be effective sixty (60) days from the date of receipt from the withdrawing county(ies). The property division provisions of paragraph XVI.c.1 shall continue to apply to all counties, including the withdrawing county, until the property division has been completed; otherwise, this Agreement shall be terminated as to the withdrawing county on the effective date of the withdrawal.
- c) Property Division.
  1. If the county(ies) withdraws pursuant to Paragraph (b) above, then the following procedure shall be used. The withdrawing county(ies) shall not be obligated to pay (or will be reimbursed if it already had paid) a pro-rata portion of its(their) financial contribution attributable to the remainder of the calendar year after the effective date of the dissolution. In addition, the withdrawing county(ies) shall receive all real and personal property located within the boundaries of the withdrawing county(ies). The withdrawing

county(ies) will assume any existing debt applicable to the assets which it receives. The distribution of assets shall take place as soon as possible after the effective date of the dissolution.

2. Nothing contained herein shall preclude the three (3) counties from otherwise jointly agreeing in writing to any distribution of the real and personal property among themselves as they deem proper.
- d) If the withdrawing County will assume the responsibility for any health jurisdiction or function previously performed by the Community Health Agency, or if it will assume the responsibility to pay the wages of or employ any former employee of the Community Health Agency, MCL 333.2448 shall apply, and the Withdrawing County will provide an appropriate assurance or evidence to the Community Health Agency documenting its compliance. MCL 333.2448 provides:

A city, county, district, or part thereof may enter into a intergovernmental contract necessary or appropriate to a reorganization or an assumption or relinquishing of a health jurisdiction or function authorized by this part. The contract shall provide that an employee transferred shall not lose any benefits or right as a result of the transfer.

## SECTION XVII.

### STATUS OF THE BOARD

The Board established pursuant to this agreement shall be a separate legal public entity with the power to sue and be sued.

## SECTION XVIII.

### AMENDMENT PROCEDURES

This agreement may be amended only by the mutual agreement of the participating counties pursuant to resolution authorized by each of the County Boards of Commissioners and entered into in writing, and approved as may be required by the Urban Cooperation Act (MCL 124.501, et seq.) and the Public Health Code (MCL 333.1101, et seq.)

## SECTION XIX.

### CONFLICT OF PROVISIONS

If there is any conflict between this agreement and the Public Health Code (MCL 333.1101, et seq.), as existing or as subsequently amended, the Public Health Code shall prevail, and those provisions of this agreement inconsistent therewith shall be deemed null, void and of no effect.

## SECTION XX.

### CONTINUITY

All assets and liabilities as well as the contractual rights and obligations currently in the name of the existing Branch-Hillsdale-St. Joseph Community Health Agency shall continue. Each county authorizes its Chair and Clerk to execute such documents as are necessary to effectuate this provision. The created Community Health Agency hereby agrees to assume all such transfers.  
SECTION XXI.

EFFECTUATION OF AGREEMENT

This agreement shall not take effect until this agreement is approved by the Governor of the State of Michigan and the Director of the State Department of Community Health as provided for by law. Upon receipt of the approval of the Governor and after filing with the County Clerk of each county and the Secretary of State, this agreement shall take effect on January 1, 20132025.

The name of the entity and its administrative office's business address are Branch-Hillsdale-St. Joseph Community Health Agency, 570 Marshall Road, Coldwater, Michigan 49036. Any subsequent change thereof by the Board shall be reported in writing to the forming Counties, the State Department of Community Health and the Governor of Michigan.

The persons signing this agreement hereby verify by their signatures that they are authorized to execute this agreement pursuant to appropriate County Board of Commissioners resolution.

IN THE PRESENCE OF:

BRANCH COUNTY

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
BY: CHAIRPERSON, BOARD OF COMMISSIONERS

\_\_\_\_\_  
ATTEST: COUNTY CLERK

HILLSDALE COUNTY

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
BY: CHAIRPERSON, BOARD OF COMMISSIONERS

\_\_\_\_\_  
ATTEST: COUNTY CLERK

ST. JOSEPH COUNTY

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
BY: CHAIRPERSON, BOARD OF COMMISSIONERS

\_\_\_\_\_  
ATTEST: COUNTY CLERK



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March 13, 2024

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, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 9, 2024. 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. 96, *Subscription-based Information Technology Arrangements*, during the year ended September 30, 2023. The implementation of this new accounting standard did not have an effect on the financial statements or note disclosures of the Agency. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements of the governmental activities were:

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

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

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



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

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

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 13, 2024.

#### *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, 2023**



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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, 2023, 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, 2023, 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 information, including the schedule of expenditures of federal awards, is 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 13, 2024, 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 Costerian PC*

March 13, 2024

## **Management's Discussion and Analysis For Fiscal Year Ended September 30, 2023**

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, 2023. 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 and deferred outflows of resources of the Agency exceeded its liabilities at September 30, 2023, by \$2,873,740 at the government-wide level. Unrestricted net position was \$2,419,185 at September 30, 2023.
- The Agency's total net position increased \$835,641 as a result of this year's operations.
- As of September 30, 2023, the Agency's governmental fund reported an ending fund balance of \$3,881,409, an increase of \$371,573.
- As of September 30, 2023, the assigned and unassigned fund balance was \$3,453,485 and \$385,668, respectively, or approximately 48% 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, 2023.

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 2022/2023. 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 and deferred outflows of resources exceeded liabilities by \$2,873,740. A comparative analysis of net position as of September 30, 2023 and 2022, are presented below:

	<u>2023</u>	<u>2022</u>
Current assets	\$ 5,245,686	\$ 5,275,244
Capital assets	<u>454,555</u>	<u>362,519</u>
Total assets	<u>5,700,241</u>	<u>5,637,763</u>
Deferred outflows of resources related to pension	<u>2,047,199</u>	<u>517,500</u>
Current liabilities	1,611,232	1,959,898
Noncurrent liabilities	<u>3,262,468</u>	<u>864,582</u>
Total liabilities	<u>4,873,700</u>	<u>2,824,480</u>
Deferred inflows of resources related to pension	<u>-</u>	<u>1,292,684</u>
Net position		
Investment in capital assets	454,555	362,519
Unrestricted	<u>2,419,185</u>	<u>1,675,580</u>
Total net position	<u>\$ 2,873,740</u>	<u>\$ 2,038,099</u>

Unrestricted net position (the part of net position that can be used to finance day to day operations) increased by \$743,605.

The following table shows the changes in net position as of September 30, 2023 and 2022.

	<u>2023</u>	<u>2022</u>
Program revenues		
Charges for services	\$ 888,506	\$ 777,592
Grants and contributions	6,502,323	6,254,117
General revenues		
County appropriations	790,027	768,858
Miscellaneous	87,784	116,249
Interest	<u>89,034</u>	<u>16,445</u>
Total revenues	8,357,674	7,933,261
Program expenses	<u>7,522,033</u>	<u>8,218,056</u>
Change in net position	<u>\$ 835,641</u>	<u>\$ (284,795)</u>

During the year grants and contributions increased \$248,206 due primarily to more Medicaid cost based reimbursements in the current year. We will continue to collaborate with local health providers and using them as a resource to find new funding.

Total expenses decreased \$696,023 or approximately 8.47% 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 \$3,881,409, an increase of \$371,573 in comparison with the prior year. Of this total, \$42,256 is considered nonspendable as it is for prepaid expenditures. There has been \$3,453,485 assigned for various future year expenditures. The unassigned fund balance at September 30, 2023, was \$385,668.

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 48% 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 \$1,165,123, or approximately 14%, primarily due to contractual services for consulting fees, repairs and maintenance, and supplies and materials. Actual expenditures were \$1,510,382 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, 2023, amounts to \$454,555 (net of accumulated depreciation). During the year, the Agency made investments in capital assets in the amount of \$166,150, including parking lot and office space improvements. 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, 2023, amounted to \$366,660 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**  
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**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, 2023**

	Governmental Activities
<b>ASSETS</b>	
Current assets	
Cash	\$ 4,739,538
Accounts receivable	51,144
Due from other governmental units - Federal/State	284,565
Prepays	42,256
Inventories	128,183
	5,245,686
Noncurrent assets	
Capital assets, net of accumulated depreciation	454,555
	5,700,241
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pension	2,047,199
	2,047,199
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	332,160
Accrued wages	50,756
Due to other governmental units - Federal/State	553,038
Other accrued liabilities	37,351
Unearned revenue	390,972
Current portion of compensated absences	246,955
	1,611,232
Noncurrent liabilities	
Net pension liability	3,142,763
Noncurrent portion of compensated absences	119,705
	3,262,468
	4,873,700
<b>NET POSITION</b>	
Investment in capital assets	454,555
Unrestricted	2,419,185
	2,873,740
	\$ 2,873,740

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2023**

<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	\$ 3,567,934	\$ 227,081	\$ 3,681,067	\$ 340,214
Environmental health	1,378,536	529,283	689,413	(159,840)
Community health	368,581	101,255	333,765	66,439
Aging services	1,543,664	27,227	1,614,611	98,174
Administration	663,318	3,660	183,467	(476,191)
Total governmental activities	<u>\$ 7,522,033</u>	<u>\$ 888,506</u>	<u>\$ 6,502,323</u>	<u>(131,204)</u>
General revenues				
County appropriations - regular				790,027
Miscellaneous				87,784
Interest				<u>89,034</u>
Total general revenues				<u>966,845</u>
Change in net position				835,641
Net position, beginning of the year				<u>2,038,099</u>
Net position, end of the year				<u>\$ 2,873,740</u>

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
GOVERNMENTAL FUND  
BALANCE SHEET  
SEPTEMBER 30, 2023**

<b>ASSETS</b>	
Cash	\$ 4,739,538
Accounts receivable	51,144
Due from other governmental units - Federal/State	284,565
Prepays	42,256
Inventories	<u>128,183</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 5,245,686</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 332,160
Accrued wages	50,756
Due to other governmental units - Federal/State	553,038
Other accrued liabilities	37,351
Unearned revenue	<u>390,972</u>
<b>TOTAL LIABILITIES</b>	<u>1,364,277</u>
<b>FUND BALANCE</b>	
Nonspendable	42,256
Assigned	3,453,485
Unassigned	<u>385,668</u>
<b>TOTAL FUND BALANCE</b>	<u>3,881,409</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 5,245,686</u></u>

See accompanying notes to financial statements.



**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE  
SHEET TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

**Total fund balance - governmental fund** \$ 3,881,409

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	\$ 1,522,875	
Accumulated depreciation is	(1,068,320)	

Capital assets, net		454,555
---------------------	--	---------

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		2,047,199
---	--	-----------

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	(3,142,763)	
Compensated absences	(366,660)	

(3,509,423)

<b>Net position of governmental activities</b>		<b>\$ <u>2,873,740</u></b>
--	--	----------------------------

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
GOVERNMENTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED SEPTEMBER 30, 2023**

<b>REVENUES</b>	
Licenses and permits	\$ 333,613
Intergovernmental	
Federal/State	6,493,566
Local	76,632
County appropriations	790,027
Charges for services	513,707
Interest and rents	89,034
Other	<u>61,095</u>
<b>TOTAL REVENUES</b>	<u><b>8,357,674</b></u>
<b>EXPENDITURES</b>	
Current	
Salaries and wages	3,186,375
Fringe benefits	1,604,257
Supplies and materials	716,565
Contractual	1,348,718
Communications	80,475
Travel and training	192,573
Insurance	44,546
Repairs and maintenance	578,604
Building and equipment rentals	136,468
Printing and advertising	29,097
Postage	24,006
Other	<u>44,417</u>
<b>TOTAL EXPENDITURES</b>	<u><b>7,986,101</b></u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>371,573</b>
Fund balance, beginning of year	<u>3,509,836</u>
Fund balance, end of year	<u><u><b>\$ 3,881,409</b></u></u>

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2023**

**Net change in fund balance - governmental fund** \$ 371,573

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	\$ 166,150	
Depreciation expense	(74,114)	

Excess of capital outlay over depreciation expense		92,036
--	--	--------

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

(Increase) in net pension liability	(2,451,734)	
Decrease in accrued compensated absences	1,383	
Increase in deferred outflows of resources related to pension	1,529,699	
Decrease in deferred inflows of resources related to pension	1,292,684	

372,032

<b>Change in net position of governmental activities</b>		<b><u><u>\$ 835,641</u></u></b>
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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 \$128,183 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.

**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, 2023, 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, 2023, \$308,603 of the Agency's bank balance of \$649,104 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 \$45,879.

The cash balances reported in the basic financial statements include \$323 in imprest cash and \$4,693,336 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, 2023, 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, 2023:

	Balance Oct. 1, 2022	Additions	Disposals	Balance Sept. 30, 2023
Capital assets, not being depreciated				
Construction in progress	\$ 3,900	\$ 95,100	\$ (99,000)	\$ -
Capital assets, being depreciated				
Equipment	1,078,786	-	(21,700)	1,057,086
Land improvements	295,739	170,050	-	465,789
Total capital assets, being depreciated	1,374,525	170,050	(21,700)	1,522,875
Less accumulated depreciation for:				
Equipment	(977,580)	(51,360)	21,700	(1,007,240)
Land improvements	(38,326)	(22,754)	-	(61,080)
Total accumulated depreciation	(1,015,906)	(74,114)	21,700	(1,068,320)
Net capital assets being depreciated	358,619	95,936	-	454,555
Capital assets, net	<u>\$ 362,519</u>	<u>\$ 191,036</u>	<u>\$ (99,000)</u>	<u>\$ 454,555</u>

Depreciation expense appears on the statement of activities in these governmental functions: Personal Health \$34,834; Environmental Health \$13,341; Community Health \$3,706; Aging Services \$15,564; and Administration \$6,669.

**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, 2023:

	Balance Oct. 1, 2022	Additions	Deletions	Balance Sept. 30, 2023	Amount Due within One Year
Compensated absences	\$ 368,043	\$ 245,120	\$ (246,503)	\$ 366,660	\$ 246,955

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 \$246,955 and a long-term liability of \$119,705 at September 30, 2023. 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, 2022, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	75
Inactive employees entitled to but not yet receiving benefits	37
Active employees	<u>21</u>
	<u><u>133</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, 2023, the Agency's required contribution rate was 50% of annual payroll. Employees are required to contribute 3.00%.

Payable to the Pension Plan

At September 30, 2023, there were no amounts outstanding by the Agency for contributions to the pension plan required for the year ended September 30, 2023.

**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, 2023 was determined using a measure of the total pension liability and the pension net position as of December 31, 2022. The December 31, 2022 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:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
<u>Changes in Net Pension Liability</u>			
Balances at December 31, 2021	\$ 18,708,586	\$ 18,017,557	\$ 691,029
Changes for the year			
Service cost	144,261	-	144,261
Interest on total pension liability	1,322,608	-	1,322,608
Difference between expected and actual experience	(174,176)	-	(174,176)
Employer contributions	-	811,184	(811,184)
Employee contributions	-	36,767	(36,767)
Net investment loss	-	(1,974,073)	1,974,073
Benefit payments, including employee refunds	(1,075,707)	(1,075,707)	-
Administrative expense	-	(32,919)	32,919
Net changes	<u>216,986</u>	<u>(2,234,748)</u>	<u>2,451,734</u>
Balances at December 31, 2022	<u>\$ 18,925,572</u>	<u>\$ 15,782,809</u>	<u>\$ 3,142,763</u>

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

For the year ended September 30, 2023, the Agency recognized pension expense of \$434,888. The Agency reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 1,535,346	\$ -
Contributions subsequent to the measurement date*	<u>511,853</u>	<u>-</u>
Total	<u>\$ 2,047,199</u>	<u>\$ -</u>

\* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2024.

**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
2024	\$ 139,895
2025	273,665
2026	467,606
2027	654,180
	\$ 1,535,346

Actuarial Assumptions

The total pension liability in the December 31, 2022, 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.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study of 2014-2018.

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

There were no changes in assumptions during plan year 2022.

Changes in Benefits

There were no changes of benefit terms during plan year 2022.

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

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

**Defined Benefit Pension Plan (continued)**

Projected Cash Flows

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money-Weighted 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 (discount rate)			<u>7.25%</u>

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.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	<u>\$ 5,238,629</u>	<u>\$ 3,142,763</u>	<u>\$ 1,372,437</u>

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

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

**Defined Contribution Pension Plan**

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

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

The Agency's contributions to the plan were \$91,643 for the year ended September 30, 2023. The Agency's employees contributed \$54,986 to the defined contribution plan for the year ended September 30, 2023.

**NOTE 6 - RISK MANAGEMENT**

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

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

**NOTE 7 - 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 Agency's future revenues.



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

**NOTE 8 - DETAILS OF FUND BALANCE CLASSIFICATIONS**

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

As of September 30, 2023, the fund balance classifications were as follows:

Nonspendable		
Prepays	\$	42,256
Assigned		
Vacation and sick leave		366,660
BCCF funds		309,956
Dental revenue		453,443
Aging services		24,993
Medicaid cost base reimbursement		1,772,361
Community stabilization		459,573
Capital improvement		66,499
Unassigned		385,668
	\$	3,881,409

**NOTE 9 - CHANGE IN ACCOUNTING PRINCIPLE**

For the year ended September 30, 2023, the Agency implemented GASB Statement No. 96, *Subscription-based Information Technology Arrangements*.

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.

There was no material impact on the Agency’s financial statements after the adoption of GASB Statement No. 96.

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

**NOTE 10 - UPCOMING ACCOUNTING PRONOUNCEMENTS**

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.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to the risk of substantial impact. 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, 2023**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Licenses and permits	\$ 340,240	\$ 362,240	\$ 333,613	\$ (28,627)
Intergovernmental				
Federal/State	6,338,006	7,256,005	6,493,566	(762,439)
Local	85,404	95,152	76,632	(18,520)
County appropriations	759,486	932,657	790,027	(142,630)
Charges for services	687,624	538,408	513,707	(24,701)
Interest and rents	8,000	80,000	89,034	9,034
Other	112,600	206,629	61,095	(145,534)
<b>TOTAL REVENUES</b>	<b>8,331,360</b>	<b>9,471,091</b>	<b>8,357,674</b>	<b>(1,113,417)</b>
<b>EXPENDITURES</b>				
Current				
Salaries and wages	3,495,509	3,499,563	3,186,375	313,188
Fringe benefits	1,703,386	1,687,590	1,604,257	83,333
Supplies and materials	782,231	967,972	716,565	251,407
Contractual	1,306,258	1,843,779	1,348,718	495,061
Communications	85,225	108,100	80,475	27,625
Travel and training	229,395	286,850	192,573	94,277
Insurance	50,000	50,000	44,546	5,454
Repairs and maintenance	435,970	686,303	578,604	107,699
Building and equipment rentals	132,079	138,823	136,468	2,355
Printing and advertising	32,765	63,851	29,097	34,754
Postage	38,830	44,805	24,006	20,799
Other	39,712	118,847	44,417	74,430
<b>TOTAL EXPENDITURES</b>	<b>8,331,360</b>	<b>9,496,483</b>	<b>7,986,101</b>	<b>1,510,382</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(25,392)</b>	<b>371,573</b>	<b>396,965</b>
Fund balance, beginning of year	3,509,836	3,509,836	3,509,836	-
Fund balance, end of year	<u>\$ 3,509,836</u>	<u>\$ 3,484,444</u>	<u>\$ 3,881,409</u>	<u>\$ 396,965</u>

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service cost	\$ 144,261	\$ 165,771	\$ 184,846	\$ 162,697	\$ 188,936	\$ 194,225	\$ 221,881	\$ 260,139	\$ 257,464
Interest	1,322,608	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	(174,176)	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	(1,075,707)	(1,043,494)	(961,641)	(915,864)	(860,670)	(777,188)	(715,313)	(616,270)	(590,701)
Net Change in Total Pension Liability	216,986	1,125,833	1,742,769	941,596	116,986	460,123	369,868	1,547,222	624,815
Total Pension Liability, beginning	18,708,586	17,582,753	15,839,984	14,898,388	14,781,402	14,321,279	13,951,411	12,404,189	11,779,374
Total Pension Liability, ending	<u>\$ 18,925,572</u>	<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	\$ 811,184	\$ 1,275,772	\$ 1,264,662	\$ 637,262	\$ 304,525	\$ 266,448	\$ 226,464	\$ 219,053	\$ 181,018
Contributions - employee	36,767	44,476	48,270	47,927	50,404	55,364	64,400	85,602	71,723
Net investment income (loss)	(1,974,073)	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	(1,075,707)	(1,043,494)	(961,641)	(915,864)	(860,670)	(777,188)	(715,313)	(616,270)	(590,701)
Administrative expense	(32,919)	(25,220)	(27,686)	(27,776)	(24,912)	(24,713)	(24,706)	(25,331)	(25,997)
Net Change in Plan Fiduciary Net Position	(2,234,748)	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	18,017,557	15,635,317	13,317,574	11,960,661	12,988,329	11,909,056	11,107,177	11,617,124	11,272,341
Plan Fiduciary Net Position, ending	<u>\$ 15,782,809</u>	<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's Net Pension Liability	<u>\$ 3,142,763</u>	<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	83%	96%	89%	84%	80%	88%	83%	80%	94%
Covered payroll	\$ 1,127,922	\$ 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	279%	51%	122%	175%	176%	104%	122%	118%	33%

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

	<u>2023</u>	<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	\$ 537,855	\$ 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>660,537</u>	<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>\$ (122,682)</u>	<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	\$ 1,075,792	\$ 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	61%	54%	75%	81%	39%	17%	13%	10%	9%

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED SEPTEMBER 30, 2023**

**NOTE 1 - EMPLOYEE RETIREMENT PLAN**

Changes in assumptions: There were no changes in assumptions for the plan year 2022.

Changes of benefits terms: There were no changes of benefit terms for the plan year 2022.

## **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, 2023**

	Title III-B	Title III-C1	Title III-C2	Title III-D
<b>EXPENDITURES</b>				
Personal care	\$ 10,458	\$ -	\$ -	\$ -
Homemaker	8,000	-	-	-
Chore services	8,000	-	-	-
Home delivered meals	-	-	133,956	-
Adult day care	-	-	-	-
Care management	15,483	-	-	-
Respite care	-	-	-	-
Case coordination and support	-	-	-	-
Congregate meals	-	100,580	-	-
Transportation	33,351	-	-	-
Legal assistance	12,000	-	-	-
Caregiver Support Group	-	-	-	-
Caregiver Training	-	-	-	-
Assistive devices and technologies	4,900	-	-	-
Friendly Reassurance	11,680	-	-	-
Information and assistance	23,000	-	-	-
Home repair	1,140	-	-	-
Disease prevention and health promotion	-	-	-	11,484
Program development	18,233	-	-	-
Caregiver transportation	-	-	-	-
Ombudsman	2,000	-	-	-
Medication management	-	-	-	-
Administration	-	-	-	-
Community living support services - RSD	1,641	-	-	-
Gap Filing/Special Needs (RSD)	5,500	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 155,386</b>	<b>\$ 100,580</b>	<b>\$ 133,956</b>	<b>\$ 11,484</b>

(a) This schedule only includes Aging Services programs.

<u>Title III-E</u>	<u>Title III Administration</u>	<u>NSIP</u>	<u>Targeted Care Management</u>	<u>State Access</u>	<u>State In-Home</u>	<u>State Congregate Meals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,485	\$ -
-	-	-	-	-	128,109	-
-	-	-	-	-	-	-
-	-	85,900	-	-	-	-
-	-	-	-	-	-	-
31,050	-	-	-	-	-	-
1,260	-	-	-	-	17,389	-
8,740	-	-	-	7,989	-	-
-	-	35,546	-	-	-	2,676
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,870	-	-	-	-	-	-
7,870	-	-	-	-	-	-
-	-	-	-	-	8,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,833	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	6,332	-
-	51,233	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	82,725	-	-	-
<u>\$ 62,623</u>	<u>\$ 51,233</u>	<u>\$ 121,446</u>	<u>\$ 82,725</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, 2023**

	State Home Delivered Meals	State Alternative Care	Merit Award Trust Fund Respite	State Respite Care
<b>EXPENDITURES</b>				
Personal care	\$ -	\$ 2,071	\$ -	\$ -
Homemaker	-	29,162	-	-
Chore services	-	-	-	-
Home delivered meals	132,785	-	-	-
Adult day care	-	-	20,000	22,700
Care management	-	-	-	-
Respite care	-	-	5,416	13,392
Case coordination and support	-	-	-	-
Congregate meals	-	-	-	-
Transportation	-	-	8,000	-
Legal assistance	-	-	-	-
Caregiver Support Group	-	-	-	-
Caregiver Training	-	-	-	-
Assistive devices and technologies	-	-	-	-
Friendly Reassurance	-	-	-	-
Information and assistance	-	-	-	-
Home repair	-	-	-	-
Disease prevention and health promotion	-	-	-	-
Program development	-	-	-	-
Caregiver transportation	-	-	-	-
Ombudsman	-	-	-	-
Medication management	-	-	-	-
Administration	-	-	-	-
Community living support services - RSD	-	-	-	-
Gap Filing/Special Needs (RSD)	-	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,785</b>	<b>\$ 31,233</b>	<b>\$ 33,416</b>	<b>\$ 36,092</b>



**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY**  
**SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE (continued)**  
**AGING AND ADULT SERVICES AGENCY**  
**YEAR ENDED SEPTEMBER 30, 2023**

	Cash Match	In-kind Match	Total
<b>EXPENDITURES</b>			
Personal care	\$ 2,840	\$ -	\$ 55,572
Homemaker	10,277	-	192,880
Chore services	926	-	9,726
Home delivered meals	38,820	-	460,214
Adult day care	3,948	-	50,285
Care management	11,000	12,000	153,725
Respite care	2,050	850	61,619
Case coordination and support	1,819	-	18,566
Congregate meals	13,215	-	192,587
Transportation	20,613	-	81,464
Legal assistance	1,793	-	13,793
Caregiver Support Group	689	-	8,559
Caregiver Training	689	-	8,559
Assistive devices and technologies	-	-	12,900
Friendly Reassurance	647	-	12,327
Information and assistance	-	5,000	28,000
Home repair	148	-	1,288
Disease prevention and health promotion	1,480	-	12,964
Program development	-	-	18,233
Caregiver transportation	-	-	5,833
Ombudsman	26,234	-	28,234
Medication management	-	-	6,332
Administration	-	-	63,836
Community living support services - RSD	-	-	1,641
Gap Filing/Special Needs (RSD)	390	-	5,890
Other	-	-	82,725
<b>TOTAL EXPENDITURES</b>	<b>\$ 137,578</b>	<b>\$ 17,850</b>	<b>\$ 1,587,752</b>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2023**

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 <sup>(a)</sup>		
FY 22-23 Resident Services		232MI003W1003	\$ 931,626
FY 22-23 Breastfeeding		222MI013W5003	33,231
FY 22-23 Breastfeeding		232MI003W1003	50,733
FY 22-23 Breastfeeding		232MI013W5003	7,714
			<u>1,023,304</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed through Michigan Department of Health and Human Services			
Crime Victim Assistance			
FY 22-23 VOCA	16.575	2020V2GX0044	<u>168,716</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 22-23 Standard/Operator Assistance		FS97548721	<u>3,578</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
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)			
FY 22-23 Expanding Older Adult	93.044 <sup>(b)</sup>	2101MIVAC5	13,577
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)			
FY 22-23 Administration	93.044 <sup>(b)</sup>	N/A	13,870
FY 22-23 Regular		N/A	155,386
COVID-19 ARP for Supportive Services Title III-B		N/A	15,377
			<u>198,210</u>
Title III-C Special Programs for the Aging			
(Nutrition Services)			
FY 22-23 Administration	93.045 <sup>(b)</sup>	N/A	30,775
FY 22-23 Nutrition Congregate		N/A	100,580
FY 22-23 Nutrition Home Delivered Meals		N/A	133,956
COVID-19 ARP for Congregate Meals Title III		N/A	4,500
COVID-19 ARP for Home Delivered Meals Title III		N/A	31,457
			<u>301,268</u>
Nutrition Services Incentive Program			
FY 22-23 Nutrition Services Incentive Program	93.053 <sup>(b)</sup>	N/A	<u>121,446</u>
<b>Total Aging Cluster</b>			
			<u>620,924</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
YEAR ENDED SEPTEMBER 30, 2023**

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)			
Title III-D Special Programs for the Aging			
(Disease Prevention and Health Promotion Services)	93.043		
FY 22-23		N/A	\$ 11,484
COVID-19 ARP for Preventative Health		N/A	<u>3,813</u>
Total Special Services			<u>15,297</u>
National Family Caregiver Support	93.052		
FY 22-23 Administration		N/A	6,588
FY 22-23 Regular		N/A	62,623
COVID-19 ARP for Family Caregivers		N/A	<u>15,398</u>
			<u>84,609</u>
Public Health Emergency Preparedness	93.069		
FY 22-23 Public Health Emergency Preparedness		NU90TP922062	<u>32,733</u>
Tuberculosis Control Program	93.116		
FY 22-23 Tuberculosis Control		NU52PS910173	39
FY 22-23 Tuberculosis Control		NU52PS910173	407
FY 22-23 U4U Tuberculosis Control		NU52PS910173	<u>5,398</u>
			<u>5,844</u>
Immunization Cooperative Agreements	93.268		
FY 22-23 Vaccine Supply		NH23IP922635	229,301
FY 22-23 Vaccine Initiative		NH23IP922635	14,007
FY 22-23 Immunization Action Plan		NH23IP922635	71,789
FY 22-23 Immunization Fixed Fees		NH23IP922635	2,650
FY 22-23 COVID-19 COVID Immunization		NH23IP922635	83,173
COVID-19 Immunization Support		NH23IP922635	<u>24,392</u>
			<u>425,312</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		
COVID-19 Contact Tracing Testing Coordination		NU50CK000510	<u>369,321</u>
Passed through Michigan Department of Health and Human Services			
COVID-19 Public Health Crisis Response - Coronavirus	93.354		
FY 22-23 COVID-19 Workforce Development		NU90TP922186	<u>99,035</u>
Passed through Michigan Aging and Adult Services Agency			
Medicaid Cluster			
Medical Assistance Program			
FY 22-23 Aging	93.778 <sup>(c)</sup>	N/A	<u>82,725</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
YEAR ENDED SEPTEMBER 30, 2023**

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			
Medicaid Cluster			
Medical Assistance Program			
FY 22-23 Medicaid Outreach	93.778 <sup>(c)</sup>	2405MI5ADM	\$ 4,646
FY 22-23 CSHCS Medicaid Outreach		2405MI5ADM	26,548
FY 22-23 CSHCS Care Coordination (e)		2305MI5ADM	5,000
FY 22-23 CSHCS Care Coordination (e)		2405MI5ADM	2,000
FY 22-23 CSHCS Care Coordination (f)		2405MI5MAP	1,181
FY 22-23 CSHCS Care Coordination (f)		2305MI5MAP	3,535
FY 22-23 CSHCS Medicaid Elevated Blood Lead Case Management		2405MI5MAP	1,309
FY 22-23 CSHCS Medicaid Elevated Blood Lead Case Management		2305MI5MAP	3,534
FY 22-23 CSHCS Outreach and Advocacy (e)		2305MI5ADM	<u>58,365</u>
			<u>106,118</u>
Total Medicaid Cluster			<u>188,843</u>
National Bioterrorism Hospital Preparedness Program	93.889		
FY 22-23 Public Health Emergency Preparedness		U3REP190584	<u>98,199</u>
Maternal and Child Health Services Block Grant	93.994		
FY 22-23 CSHCS Care Coordination		B0447425	47,238
FY 22-23 CSHCS Care Coordination		B0452932	12,625
FY 22-23 MCH - Children		B0447425	26,198
FY 22-23 MCH - All other		B0447425	<u>33,978</u>
			<u>120,039</u>
Preventative Health Services	93.991		
Local Health Department (LHD) Sharing Support		NB010T009436	<u>48,535</u>
Passed through Michigan Department of Health and Human Services and MMAP, Inc.			
State Health Insurance Assistance Program	93.324	90SAPG0090	<u>11,625</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,120,316</u>
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 3,315,914</u> (g)



**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2023**

**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, 2023. 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 program tested as "major program".
- (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 64.94%.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED SEPTEMBER 30, 2023**

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

(g) The following reconciles the federal revenues reported in the September 30, 2023, 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)	\$ 6,493,566
Less: Difference between vaccines administered (revenue per financial statements) and vaccines received (expenditures per SEFA and instructions from grantor agency)	(66,489)
Less: Portions of grant funding considered "State" funding	<u>(3,111,163)</u>
Federal award expenditures	<u><u>\$ 3,315,914</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, 2023, 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 13, 2024.

**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 13, 2024



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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, 2023. 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, 2023.

***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 13, 2024

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2023**

**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   X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes   X   None reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal control over major programs:

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

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

*Unmodified*

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

\_\_\_\_\_ Yes   X   No

Identification of major programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program For Women, Infants, and Children

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

\$ 750,000

Auditee qualified as low-risk auditee?

  X   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, 2023**

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.

# PUBLIC COMMENT

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