BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY | YOUR LOCAL HEALTH DEPARTMENT

Program, Policy, & Appeals Committee Members:
Commissioner Stoll (Chair)
Commissioner Shaffer
Commissioner Leininger

BOARD OF HEALTH – PROGRAM, POLICY, & APPEALS COMMITTEE

Agenda for November 4, 2026 at 8:30 AM

1. Call to Order
   a. Roll Call
   b. Approval of the Agenda

2. 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.

3. Unfinished Business
   a.

4. New Business
   a. HSA Contribution Policy
   b. Fiscal Controls Policy

5. Public Comment

6. Adjournment - Next meeting: Full Board meets November 12, 2026.
   PPA next meeting is scheduled for December 2, 2026

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Program: Administration	**Effective Date:** 11/12/2026
Subject: HSA Employer Contribution Policy	**Revised Date:**

Purpose: The purpose of this policy is to establish consistent procedures for employer contributions to Health Savings Accounts (HSAs) for eligible employees enrolled in an employer-sponsored High Deductible Health Plan (HDHP) that is HSA-qualified.

The policy is intended to provide eligible employees with employer-funded contributions toward their HSAs while establishing clear requirements regarding eligibility, timing, and administration of the contributions.

Policy Statement: The Agency will make contributions to an eligible employee's HSA in accordance with this policy and the terms of the Agency's adopted health insurance plan.

Employer HSA contributions are intended to be provided as a benefit to eligible employees and are subject to applicable federal and state laws, Internal Revenue Service (IRS) requirements, and the rules of the HSA administrator.

Nothing in this policy shall be interpreted to require the Agency to make an HSA contribution that is prohibited by applicable law or that would cause an employee or the Agency to violate applicable HSA eligibility requirements.

ELIGIBILITY
To be eligible for an employer HSA contribution, an employee must:

1. Be an employee of the Agency;
2. Be enrolled in an Agency-sponsored HSA-qualified High Deductible Health Plan;
3. Be eligible to establish and/or contribute to an HSA under applicable federal law;
4. Have an HSA established with the Agency's designated HSA administrator or another administrator approved by the Agency; and
5. Satisfy any applicable waiting period established by this policy.

An employee who is not enrolled in an HSA-qualified HDHP is not eligible for an employer HSA contribution.

Eligibility for an employer HSA contribution does not guarantee that the employee's HSA

provider will accept a contribution. Employees are responsible for ensuring that their HSA is properly established and that they are eligible to receive HSA contributions.

ANNUAL EMPLOYER CONTRIBUTION
The Agency may contribute an amount specified by the Board of Health each calendar year to the HSA of each eligible employee, subject to the terms and conditions of this policy.

The annual contribution amount may be changed by action of the Board of Health or as otherwise authorized by applicable Agency policy.

TIMING OF ANNUAL CONTRIBUTION
For employees who are eligible for the full annual contribution at the beginning of the calendar year, the Agency will make the annual HSA contribution on the first business day in January that is not a holiday.

The contribution will be deposited directly into the employee's HSA through the Agency's designated HSA administrator or other approved process.

NEW EMPLOYEES
An employee who begins employment during the calendar year and becomes eligible for an HSA contribution will receive the applicable employer HSA contribution after completing two full months of employment, provided the employee remains eligible under this policy.

For purposes of this policy, the two-month waiting period begins on the employee's first day of employment.

The contribution will be made as soon as administratively practicable following completion of the two-month waiting period.

MID-YEAR EMPLOYMENT
An employee hired during the calendar year will receive a prorated annual employer contribution based on the employee's date of eligibility and the number of months remaining in the calendar year, unless otherwise determined by the Board of Health.

If the employee becomes eligible after the beginning of a calendar month, the Agency will use the employee's first full month of eligibility when determining the prorated contribution.

EMPLOYEE TERMINATION OR LOSS OF ELIGIBILITY
An employee must remain eligible for an employer HSA contribution at the time the contribution is made, unless otherwise required by applicable law.

If an employee terminates employment, transfers to a position or status that is not eligible for the HSA-qualified HDHP, or otherwise loses eligibility before a scheduled contribution is made, the Agency will not be required to make a contribution that has not yet been made.

Employer contributions that have already been deposited into an employee's HSA generally become the employee's property and will not be recovered by the Agency solely because the employee subsequently terminates employment or loses eligibility, except to the extent recovery or correction is permitted or required by applicable law.

CHANGES IN HEALTH PLAN COVERAGE

An employee who ceases to be enrolled in an HSA-qualified HDHP is no longer eligible for additional employer HSA contributions for periods after the loss of eligibility.

Employees are responsible for notifying Human Resources of any change in coverage or circumstances that may affect their eligibility to receive or make contributions to an HSA.

HSA CONTRIBUTION LIMITS
Employer contributions will be administered in accordance with applicable annual HSA contribution limits established by the Internal Revenue Service.

Employees are ultimately responsible for monitoring their individual HSA contribution limits and for determining whether they are eligible to make or receive HSA contributions under federal law.

The Agency will not be responsible for any tax liability, penalty, or other consequence resulting from an employee's failure to satisfy individual HSA eligibility requirements or contribution limits, except to the extent caused by the Agency's error or failure to comply with applicable law.

EMPLOYEE RESPONSIBILITY
Employees are responsible for:

1. Maintaining an HSA that is eligible to receive employer contributions;
2. Providing accurate HSA information to the Agency or its designated HSA administrator;
3. Notifying Human Resources of changes that may affect HSA eligibility;
4. Monitoring their total HSA contributions for the calendar year; and
5. Consulting a qualified tax professional regarding individual tax consequences or HSA eligibility questions, when appropriate.

ADMINISTRATIVE ERRORS
If the Agency determines that an HSA contribution was made in error, the Agency will take reasonable corrective action consistent with applicable law and IRS guidance.

Corrective action may include requesting the HSA administrator to return or correct an erroneous contribution, adjusting a future contribution, or taking another action permitted by applicable law.

The Agency will not automatically recover an erroneous contribution from an employee's wages unless such recovery is permitted by applicable law and the employee has been appropriately notified.

NO CASH SUBSTITUTE
An employer HSA contribution is available only to an employee who satisfies the eligibility requirements of this policy.

An employee may not elect to receive the employer contribution as additional wages, cash compensation, or another benefit in lieu of the HSA contribution.

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Program: Administration	**Effective Date:** 8/22/2024
Subject: Financial Controls Policy	Last Updated: ~~11/13/2025~~11/12/2026

Purpose: To establish controls to mitigate key areas of risk.

Policy Statement: The Branch-Hillsdale-St. Joseph Community Health Agency will maintain accounting controls with segregation of duties, where feasible with current staffing levels, to mitigate key areas of risk. When duties cannot be segregated, compensating controls will be used.

Implementing Procedure:

I. **Introduction**

This document describes all accounting policies and procedures currently in use at Branch-Hillsdale-St. Joseph Community Health Agency and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All Branch-Hillsdale-St. Joseph Community Health Agency's staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures detailed herein.

These policies will be reviewed annually and revised as needed by the staff and approved by the Admin Service Director, the Health Officer, and the Board of Health.

II. **Division of Responsibilities**

The following is a list of personnel who have fiscal and accounting responsibilities:

A. Board of Health
   1. Reviews and approves the annual budget
   2. Reviews annual and periodic financial statements and information
   3. Establish and review the salary scale
   4. Reviews the Health Officers performance annually and establishes the salary
   5. Reviews and approves all non-budgeted expenditures over $5,000
   6. Reviews and approves all capital expenditures

B. Health Officer
   1. Co-Signs all issued checks

2. Reviews and approves all grant submissions
3. Is on-site signatory for all bank accounts
4. Reviews and approves all non-capital contracts and leases
5. Sees that an appropriate budget is developed annually
~~5.~~6. Reviews and monitors all building maintenance requests

C. Administrative Services Director
1. Reviews and approves all financial reports
2. ~~Assists~~ Consults with the Health Officer regarding priorities and resource allocation for the development of the ~~in developing an~~ annual budget
3. Reviews and co-signs all issued checks
4. ~~Approves all program expenditures~~Authorizes expenditures for programs under their oversight
5. Reviews and approves all journal entries and bank statements
6. Reviews and approves all monthly/quarterly grant expenditure reports in ~~Egrams~~EGrAMS
7. Reviews and maintains internal accounting controls and procedures
8. Oversees expense allocations
9. Monitors grant reporting and appropriate release of temporarily restricted funds
10. Monitors and makes recommendations for asset retirement and replacement
~~10.~~11. Provides backup Authorized Official coverage in the State of Michigan's EGrAMS system to ensure continuity of grant administration
~~11.~~12. Serves as the FOIA Coordinator
~~12.~~13. ~~Reviews and monitors~~Assists Health Officer with ~~all~~ building maintenance requests

D. Division Directors
1. Authorizes expenditures for programs under their oversight.

~~D.~~E. Accountant
1. Overall responsibility for data entry into accounting system and integrity of accounting data
~~1.~~2. Approves all program expenditures
~~2.~~3. Monitors program budgets
~~3.~~4. Reviews payroll
~~4.~~5. Reviews and manages cash flow
~~5.~~6. Develops the annual and amended program budgets
~~6.~~7. Receives and opens accounting department mail
~~7.~~8. Monitors grant reporting
~~8.~~9. Oversees expense allocation
~~9.~~10. Prepares monthly and year-end financial reporting
~~10.~~11. Enters grant budgets in ~~Egrams~~EGrAMS
~~11.~~12. Enters grant expenditure reporting in ~~Egrams~~EGrAMS
~~12.~~13. Reconcile bank accounts
~~13.~~14. Is an authorized co-signer for all checks

~~E.~~F. HR Specialist
1. Reviews payroll and is responsible for all personnel files

~~F.~~G. Fiscal Support Specialist
1. Processes payroll

2. Enters accounts payable invoices
3. Prints & mails checks
4. Receipts cash & checks

~~G.~~H. Administrative Support Clerk
1. Creates purchase orders
2. Makes bank deposits

III. Postion Vacancy

In the event of a vacancy in any of the positions outlined above, certain duties and responsibilities may need to be reassigned to ensure continuity of operations. The agency will evaluate each vacancy individually to determine the most appropriate reassignment of responsibilities, taking into consideration staff capacity, operational needs, risk mitigation, internal controls, and the maintenance of appropriate segregation of duties. Any temporary or permanent reassignment of duties will be structured to maintain accountability and compliance with applicable policies and requirements.

~~III.~~IV. Chart of Accounts and General Ledger

Branch Hillsdale St Joseph Community Health Agency has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). The Admin Service Director is responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this policy as addendum A. The general ledger is automated and maintained using our accounting software. All input and balancing is the responsibility of the accountant with final approval by the Admin Service Director. The Admin Service Director should review the general ledger on a periodic basis for any unusual transactions**.**

~~IV.~~V. Cash Receipts

Cash receipts generally arise from
1. Contracts and grants
2. Fee for service
3. Immunization billing
4. Intergovernmental transfer

The principal steps in the cash receipts process are detailed in the agency's Collection of Money Policy which is attached as addendum B.

~~V.~~VI. Inter-Account Bank Transfers

The Accountant monitors the balances in the bank accounts to determine when there is a shortage or excess in the account. The Accountant recommends to the Administrative Services Director when a transfer should be made to maximize the potential for earning interest. The Accountant is directed in writing when to make a transfer and in what amount. A copy of the transfer is given to the Administrative Services Director.

~~VI.~~VII. Funds Disbursements & Expense Allocations

Funds disbursements are generally made for:
1. Payments to vendors for goods or services
2. Staff training and development
3. Memberships and subscriptions

4. Meeting expenses
5. Employee reimbursements
6. Marketing/promotional materials

Checks are processed bi-weekly. Invoices submitted to the Fiscal Support Specialist by Wednesday of the payable week will be processed and paid that Friday. Checks can be prepared manually within one day, but this should be limited to emergency situations.

Requests for cash disbursements are generally submitted in the following ways:

1. Original Invoice
2. Purchase request (submitted on approved form and signed by Director)
3. Employee training request form (submitted on approved training form and signed by the Director)

All invoices must have the account and program codes written on them, and be approved by the division Director, the Administrative Services Director, or the Health Officer.

Every employee reimbursement or purchase request must be documented on the approved training form with itemized receipts attached.

Other expenditures must include a receipt from the vendor detailing all goods or services purchased/provided.

The Accountant reviews all requests for payment and:

1. Verifies expenditures and amounts
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information, including general ledger account code, program code, or distribution code
4. Provides date of payment, taking into account cash flow projections
5. Returns to the Fiscal Support Specialist for completion

The Fiscal Support Specialist processes all payments and:

1. Enters them into the Accounts Payable module of the accounting system
2. Prints checks according to allocation and payment date provided by the Accountant
3. Submits check listing, voucher, and documentation to Administrative Services Director or Health Officer for approval
4. Stamps invoice paid
5. Mails checks and/or processes bank transfers
6. Scans all invoices and backup documentation into Docuphase
7. Runs accounts payable aging report at the end of each month to assure timely payment of all invoices.

Expense Allocations
Expenses that benefit more than one cost center will be distributed following the agency's Cost Allocation Plan which is attached as addendum C.

~~VII.~~VIII. Credit Card Policy and Charges

All staff members who are authorized to carry/use an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures

which are prohibited by budgets, laws, and regulations, and the entities from which Branch-Hillsdale-St. Joseph Community Health Agency receives funds.

The receipts for all credit card charges will be given to the Fiscal Support Specialist within (2) weeks of the purchase along with proper documentation. The Fiscal Support Specialist will verify all credit card charges with the monthly statements. A copy of all charges will be attached to the monthly credit card statement and submitted to the Accountant for review and approval.

Additional information can be found in the agency's Credit Card Policy which are attached as addendum D.

~~VIII.~~IX. Accruals

To ensure a timely close of the general ledger to produce financial statements, the Branch-Hillsdale-St. Joseph Community Health Agency may book accrual entries. Some accrual entries will be made as recurring or reversing entries.

~~IX.~~X. Bank Account Reconciliations

Accountant

1. Receives all bank statements
2. Reviews all bank statements for unusual balances and/or transactions
3. Reconciles the statement ensuring that the dates and amounts shown in the accounting system match the bank statement.
4. Investigates any rejected items
5. Compares cleared checks with the accounting record, including amount, payee, and sequential check numbers
6. Verify that voided checks, if returned, are appropriately defaced and filed
7. Investigate any checks that have been outstanding for more than 6 months
8. Attach the completed bank statement to the reconciliation report, along with any other documentation and provide it to the Administrative Services Director.

Administrative Services Director

1. Reviews, approves, and signs bank reconciliation reports

~~X.~~XI. Petty Cash Fund

Petty cash funds are maintained by the organization for miscellaneous or unexpected purchases that do not exceed $20.

1. There is a petty cash fund located in the Coldwater, Three Rivers, and Hillsdale offices.
2. Each petty cash fund will not exceed $100 and is to be kept in a locked cabinet at all times.
3. The Accountant oversees the petty cash fund
4. All disbursements made from the petty cash fund are acknowledged in writing by the receiving party
5. Receipts for items purchased with petty cash must be included with the petty cash reconciliation form when funds are replenished
6. No checks will be cashed by the petty cash fund

Additional information can be found in the Petty Cash Policy which is addendum E.

~~XI.~~XII. Property and Equipment

Property and equipment include items such as office furniture, computer hardware and software, and leasehold improvements. It is the Branch-Hillsdale-St. Joseph Community Health Agency's policy to capitalize items which have a unit cost greater than $5,000. Items purchased with a value or cost less than $5,000 will be expensed in the period purchased. A fixed asset log will be maintained by the Accountant, including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, and life of asset.

1. The log will be reviewed by the Administrative Services Director
2. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances
3. The Admin Services Director shall be informed in writing of any change in status or condition of any property or equipment
4. Depreciation is recorded annually. Depreciation is computed following IRS guidelines over the estimated useful life of the related asset. Any impaired assets discovered during the inventory will be written down to their actual value.

~~XII.~~XIII. Personnel Records

All personnel files contain the following documents:

1. An application and resume
2. Status change form that indicates date of hire, position, and pay rate.
3. Authorization for payroll deductions
4. W-4 withholding authorizations
5. Termination data where applicable
6. Signed confidentiality agreement collected annually
7. Signed acknowledgement of receipt of Personnel Policy Manual at every change to the manual
8. Emergency Contact Card
9. I-9 form with allowable forms of identification
10. Signed receipt of Financial Controls Policy collected annually
11. Other forms deemed appropriate by the Administrative Services Director

Personnel files will be kept in a secure, locked room and accessed only by authorized personnel.

~~XIII.~~XIV. Payroll Processing

Staff Members:

1. Timesheets are to be completed by all staff using the EWS system, and submitted bi-weekly.
2. Timesheets are to be kept on a daily basis and should accurately reflect the amount of time an employee actually worked in each cost center.

Supervisors:

1. Review and approve submitted timesheets in the EWS system. Supervisors should be looking for accuracy in the following:
   a) Ensure correct number of hours claimed in payroll
   b) Any requested paid-time off is entered correctly
   c) All mileage has description, and that mileage cost center matches cost centers in hours worked

d) Holidays are entered correctly
e) Emergency preparedness meetings are coded correctly
f) Training reimbursements are entered correctly & documentation matches
g) Any utility time off is entered correctly
h) Staff are reporting in the cost centers they are working in

2. Email Fiscal Support Specialist if an employee works an amount of hours that differs from the amount they are budgeted to work.

Fiscal Support Specialist

1. Review timesheets for errors including: incorrect amount of hours, cost centers not matching, etc.
2. Process payroll
3. The payroll will be compared to the previous payroll for accuracy. Any changes to add/remove employees, change employee benefits/deductions, or wage increases must have a copy of the official documentation and approval of the changes.
4. Prior to the payroll checks being finalized, the payroll is reviewed and approved by the Accountant or the Administrative Services Director.
5. Payroll checks are distributed on the Friday following the end of the pay period, by direct deposit. If the designated pay date is a holiday, the deposit will happen the day before.
6. All employees will receive an email which includes their pay stub
7. Prepare all payroll accounts payable
8. Prepare and File all federal and state payroll reports
9. Prepare all W-2 statements (issued to employees prior to January 31st of the following calendar year).

Accountant

1. Review payroll to ensure accuracy before the payroll is finalized and checks run
2. Review payroll expenditures and allocations monthly
3. Reconcile payroll account

Administrative Services Director

1. Review payroll to ensure accuracy before the payroll is finalized and checks run if Accountant is not available
2. Review payroll expenditures and allocations monthly
3. Review and sign all federal and state payroll reports

~~XIV.~~XV. Accounts Payable

Administrative Support Clerk

1. Collects and keeps all W-9 forms and liability insurance information.
2. Reaches out to vendors to collect updated information when needed, to ensure documentation is kept current
3. Collects packing slips and verifies orders have been received, before forwarding information to Fiscal Support Specialist for payment.

Fiscal Support Specialist

1. Reviews all invoices to ensure proper documentation is attached.
2. Prior to the accounts payable checks being finalized, the invoices are reviewed and approved by the Accountant or the Administrative Services Director.

3. Accounts Payable invoices are processed every other Friday and on the last day of the month. Direct deposit is the preferred method of payment, but some accounts are set up requiring checks to be written, direct pull from account, and payable online. If the designated pay date is a holiday, the transfers/checks will happen the day before.
4. Prepare all payroll accounts payable
5. Prepare and File all federal and state payroll reports
6. Prepare all 1099 statements (issued to vendors prior to January 31st of the following calendar year).

Accountant

1. Review accounts payable invoices to ensure accuracy in amounts and account numbers before the accounts payable run is finalized and checks run
2. Reconcile accounts payable account
3. Reconcile all liability accounts

Administrative Services Director

4. Review accounts payable invoices to ensure accuracy before the accounts payable run is finalized and checks run if Accountant is not available
5. Review expenditures and allocations monthly
6. Review and sign all reports

~~XV.~~XVI. End of Month and Fiscal Year-End Close

1. The Administrative Services Director will review and sign off on all month- and year-end journal entries. They will be printed, filed, and scanned for audit trail purposes.
2. At the end of each month and fiscal year end, the Administrative Services Director will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.
4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Administrative Services Director, no more entries or adjustments will be made into that month or year's ledgers.
5. All other appropriate government filings including those required by the state tax board and attorney general's office will be completed and filed with the appropriate agency.

~~XVI.~~XVII. Financial Reports

The Accountant will prepare the monthly and annual financial reports for distribution to the Administrative Service Director. The reports will include:

- Balance sheet
- Cash receipts and disbursements report
- Statement of income and expenses report that include budget versus actual expenses broken out by each program with an established budget

- An expense by summary for each program, along with an explanation for any grant program that is over budget
- Any other requested reports

Periodic and annual financial reports will be submitted to the Board of Health for review and approval.

~~XVII.~~XVIII. Fiscal Policy Statements

1. All capital expenditures which exceed five thousand dollars ($5,000) will be capitalized.
2. Employee or public personal checks will not be cashed through the petty cash fund.
3. No salary advances will be made under any circumstances.
4. Reimbursements will be paid upon complete expense reporting and approval using the official Branch-Hillsdale-St. Joseph Community Health Agency form.
5. Any donated item with a value exceeding ($50) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
6. All volunteer time shall be recorded as in-kind donations.
7. The Health Officer, the Administrative Services Director, and Accountant are authorized to exercise all banking function for the Branch-Hillsdale-St. Joseph Community Health Agency, including, but not limited to, opening/closing accounts, endorsing checks and orders for the payment of money or otherwise withdraw or transfer funds, enter into written lease for the purpose of renting, maintaining, accessing, and terminating a safe deposit box, assigning/removing staff access to and from bank accounts.
8. The Health Officer, the Administrative Services Director, and Accountant are signatories on Branch-Hillsdale-St. Joseph Community Health Agency's bank accounts.
9. Bank statements will be reconciled monthly by the Accountant and reviewed by the Administrative Services Director
10. Accounting and personnel records will be kept in locked locations in the finance or HR office and only parties with financial and/or HR responsibility will have access to them.
11. As needed, the Board of Health may review accounting and personnel records.

Financial Controls Policy Sign Off sheet

By signing below, I attest that I have read and understand the Fiscal Controls Policy, the Petty Cash Policy, the Collection of Money policy, and the Credit Card procedures dated ~~August 22~~November 12, ~~2024~~2026. I have been provided a copy of the policies and agree to the terms of said policies.

_____

Signature Date

Printed Name

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Addendum A

Chart of Accounts

Branch-Hillsdale-St Joseph Community Health Agency

Chart Of Accounts List - Active GL Codes

GL - 1

Account Code	Account Title	Status	Account Type
00100	Cash on Hand	A	CSH
00101	Cash with County treasurer	A	CSH
00103	Cash - Accounts Payable	A	CSH
00104	Community Foundation Grant	A	CSH
00105	Cash - Dependant Care Plan 7151	A	CSH
00106	Cash - Flagstar Savings 1420	A	CSH
00107	Cash - Fed Tax Payable 6337	A	CSH
00108	MERS 9060	A	CSH
00109	Cash - MI Tax Ck 3637	A	CSH
00110	Cash on Hand from Interest	A	CSH
00120	HD Maint 0190	A	CSH
00121	TR Maint 0204	A	CSH
00130	Depository HD 6817	A	CSH
00199	Capital Improvements	A	CSH
00400	Petty Cash	A	CSH
00412	Imprest Cash - BR, HD, SJ	A	CSH
00430	Imprest Cash - HD	A	CSH
00475	Imprest Cash - SJ	A	CSH
00700	Cash - Payroll	A	CSH
04002	A/R Medicaid (Straight)	A	ARO
04003	A/R Medicare	A	ARO
04006	A/R Blue Cross Medicaid	A	ARO
04009	A/R Mclaren - Medicaid	A	ARO
04010	A/R Meridian - Medicaid	A	ARO
04011	A/R Priority Health - Medicaid	A	ARO
04012	A/R Aetna - Medicaid	A	ARO
04013	A/R United Health Care - Medicaid	A	ARO
04014	A/R Molina - Medicaid	A	ARO
05002	A/R Aetna - Commercial	A	ARO
05006	A/R Aetna Affordable Health - Commercial	A	ARO
05010	A/R ASR Health Benefits - Commercial	A	ARO
05014	A/R BCBS - Commercial	A	ARO
05018	Blue Care Network - Commercial	A	ARO
05022	A/R Blue Cross Federal - Commercial	A	ARO
05026	A/R Cigna - Commercial	A	ARO
05034	A/R Health Alliance Plan - Commercial	A	ARO
05038	Humana - Commercial	A	ARO
05042	McLaren Health Plan - Commercial	A	ARO
05046	Medicare Plus Blue	A	ARO
05050	Priority Health - Commercial	A	ARO
05054	Priority Health Medicare - Commercial	A	ARO
05060	Private Pay - Voucher Billing	A	ARO
05062	Tricare for Life - Commercial	A	ARO
05066	United Health Care - Commercial	A	ARO
05068	UMR - Commercial	A	ARO
07800	Due from State	A	ARO
08104	Due from Other Funding Sources	A	ARO
08112	Due from County - BR	A	ARO
08130	Due from County - HD	A	ARO
08175	Due from County - SJ	A	ARO
08510	Due from Dental DAPP	A	ARO
12800	Prepaid Expenses	A	OA
12960	Biologic Inventory	A	OA
20200	Accounts Payable - Vendors	A	AP
20202	Accts Payable - Inv File	A	OL

Account Code	Account Title	Status	Account Type
22801	FICA Withholding	A	OL
22802	State MI Withholding	A	OL
22803	MERS Withholding	A	OL
22804	MERS Withholding Non-Taxed	A	OL
22808	State IN Withholding	A	OL
22809	OH State Tax Withholding	A	OL
22901	Federal Withholding	A	OL
23101	Roth 457	A	OL
23102	Deferred Comp (MERS)	A	OL
23103	Deferred Comp (Nationwide)	A	OL
23104	Health Care Savings Acct	A	OL
23105	Aflac-NonTaxed	A	OL
23106	Aflac-Taxed	A	OL
23107	Basic Flex Plan	A	OL
23108	Health Insurance OL for AP	A	OL
23109	HSA Liability	A	OL
23110	COBRA Liability	A	OL
23180	Misc Deduction	A	OL
24100	State Surcharge Food	A	OL
24200	MERS Pension Liability	A	OL
25700	Accrued Salaries	A	OL
33900	Deferred Rev	A	OL
33901	Inventory	A	OL
33904	Deferred Revenue - Vouchers in Transit	A	OL
33912	Deferred Revenue-BR	A	OL
33930	Deferred Revenue-HD	A	OL
33975	Deferred Revenue-SJ	A	OL
33999	Unavailable Revenue	A	OL
34000	Unearned Revenue	A	OL
38300	Restricted Fund Balance	A	NAE
38400	Designated Fund Balance	A	NAE
39000	Operating Fund Balance	A	NAE
39001	Adjustments to Fund Balance	A	NAE
45100	Food Surcharge Rev	A	REV
45101	Food Service License Fee Rev	A	REV
45102	Food Citations Rev	A	REV
45200	Septic & Lot Eval Rev	A	REV
45201	Septic Haulers Fee Rev	A	REV
45210	Comm Sewage Permit Revenue	A	REV
45300	Campground Fee Rev	A	REV
45301	MDEQ Campground Inspection Rev	A	REV
45400	Public Well/Pump Fee Rev	A	REV
45401	Private Well/Pump Rev	A	REV
45500	Pool Inspection Fee Rev	A	REV
45501	MDEQ Pool Inspection Rev	A	REV
45510	State Campground Fund	A	REV
45511	State Swimming Pool Fund	A	REV
45600	Loan Evaluations Rev	A	REV
45710	Body Art Fee Rev	A	REV
45711	MDEQ Body Art Rev	A	REV
45730	Disint/Reint Permit Rev	A	REV
45800	Fees Rev	A	REV
51619	Fed-Title XIX Rev	A	REV
51700	AASA Rev	A	REV
51705	ARP Revenue	A	REV
51710	AASA TCM	A	REV

Account Code	Account Title	Status	Account Type
51750	VOCA Grant Rev	A	REV
51751	Crime Victim Sustainability Revenue	A	REV
55505	ELPHS (Essential LPHS) Rev	A	REV
55510	LBS Care Coord Rev	A	REV
55515	Lead Rev	A	REV
55520	MCH Block Grant Rev	A	REV
55530	Non Community Source Water Assessment	A	REV
55540	MDEQ Noncommunity Water Supply	A	REV
55541	RTCR Revenue	A	REV
55542	Op Assist Rev	A	REV
55543	Local Assistance	A	REV
55545	Nurse Education Rev	A	REV
55550	State Agreement Rev	A	REV
55551	State General Fund	A	REV
55553	State NWD	A	REV
55555	State Immunizations rev	A	REV
55556	Tuberculosis Control	A	REV
55557	Medicaid Cost Based Reimbursement	A	REV
55559	State Agreement CARES Rev	A	REV
55565	PH Workforce & Infrastructure	A	REV
55568	Region 2 Prevent Revenue	A	REV
55580	Emerging Threats Rev	A	REV
55588	Community Engagement Revenue	A	REV
55590	Medical Marijuana Rev	A	REV
55593	Rural Health Transformation Revenue	A	REV
55594	Mich Center for Rural Health Rev	A	REV
55595	OHSP Revenue	A	REV
55596	No Wrong Door Revenue	A	REV
55630	AAAAM DCW Help Rev	A	REV
55635	AAAAM Caregiver Resource Rev	A	REV
55775	MMAP Rev	A	REV
55776	MMC-Medicaid/Medicare Counseling	A	REV
55777	Caregiver Resource Center	A	REV
55780	Home Help Respite Revenue	A	REV
58501	Grant Matching Requirement	A	REV
58521	Local Appr Rev - BR	A	REV
58523	Local Appr Rev - HD	A	REV
58524	Local Appr Rev - SJ	A	REV
58525	Local Appr Rev - All	A	REV
58526	Local Appr-Designated Fund	A	REV
58565	Local Grant Revenue	A	REV
58580	Use of Fund Balance Rev	A	REV
58590	AAA Local Appr	A	REV
58640	CHW Revenue	A	REV
62602	Aetna Medicaid	A	REV
62604	BCBS Medicaid	A	REV
62606	Coventry Care Medicaid Rev	A	REV
62608	Medicaid Revenue	A	REV
62610	Molina Medicaid	A	REV
62612	Priority Medicaid	A	REV
62614	United Medicaid	A	REV
62616	McLaren Medicaid	A	REV
62617	Meridian Medicaid	A	REV
62620	BC Medicare Rev	A	REV
62622	Flu Shots Medicare/Medicaid Rev	A	REV

Account Code	Account Title	Status	Account Type
62624	Medicare Revenue	A	REV
62626	Flu Blue Cross Blue Shield Rev	A	REV
62628	Flu Immz Revenue comm	A	REV
62629	COVID Immz Rev Medicare/Medicaid	A	REV
62630	BCBS Revenue	A	REV
62632	Cigna Revenue	A	REV
62634	Humana Revenue	A	REV
62636	Mclaren Health Revenue	A	REV
62638	Meridian Health Revenue	A	REV
62640	Priority Health Rev	A	REV
62642	TriCare Rev	A	REV
62643	TriCare Rev Adj	A	REV
62644	Cofinity Rev	A	REV
62645	Immz Rev Other Insurance	A	REV
62646	United Health Revenue	A	REV
62650	COVID Immz Commercial	A	REV
62660	CHW Billing Rev	A	REV
62690	Offset A/R Adjustment	A	REV
62710	FIA Lic Insp Fee Rev	A	REV
62720	Food Classes Fee Rev	A	REV
62730	MDEQ Long Term Monitoring Rev	A	REV
62740	MDEQ Septage Insp Rev	A	REV
62820	Lead Medicaid Rev	A	REV
62830	VFC Visits Rev	A	REV
62840	WIC Varnish	A	REV
62850	TB Skin Test Rev	A	REV
66410	Interest Rev	A	REV
66420	Misc Checking Rev	A	REV
66708	Rent - Mobile Unit Revenue	A	REV
66710	Rent - CAPA Rev	A	REV
66730	VA Rev	A	REV
66731	M3C/Priority	A	REV
67110	Misc Rev	A	REV
67130	Misc Revenue - Billing (needs coded)	A	REV
67150	Misc Rev - Dental	A	REV
67160	MMRMA Excess Dist Rev	A	REV
67510	Donations Rev	A	REV
67512	CSHCS Donations	A	REV
67520	Community Foundation Revenue	A	REV
67530	Community Stabilization Fund	A	REV
67550	MALPH Grant	A	REV
69600	Off-Set for Sal/Fringe Rev	A	REV
69602	Salary/Fringe Payoff Offset Rev	A	REV
69604	MERS Forfeiture Rev	A	REV
69606	MERS Surplus Revenue	A	REV
69701	Prior Year A/R Rev	A	REV
69750	Prior Year Rev	A	REV
70200	Salaries Regular Exp	A	EXP
70202	Salaries OT Exp	A	EXP
70210	Salaries Sick Exp	A	EXP
70212	Salaries Vac/Per Exp	A	EXP
70214	Salaries Holiday Exp	A	EXP
70216	Salaries in Lieu of Benefits Exp	A	EXP
70218	Longevity Exp	A	EXP
70222	Bonus Pay	A	EXP
71440	FICA Exp	A	EXP

Account Code	Account Title	Status	Account Type
71442	Retirement Exp	A	EXP
71444	Health Ins Exp from payroll	A	EXP
71450	Worker's Comp Exp	A	EXP
71452	LSA Insurance Exp	A	EXP
71454	Unemployment Exp	A	EXP
71456	Third Party Disability	A	EXP
72600	Postage and Freight	A	EXP
72602	Office Supplies Exp	A	EXP
72606	Immunizations Disbursed	A	EXP
74502	Computer Supplies Exp	A	EXP
79000	Lab Fees Patients Exp	A	EXP
79002	Medical Supplies Exp	A	EXP
79004	Drugs Exp	A	EXP
80120	IGT Payment DAPP Exp	A	EXP
80130	Legal Fee Exp	A	EXP
80200	Medical Waste Disposal Exp	A	EXP
80202	Electronic Fee Exp	A	EXP
80300	Audit Exp	A	EXP
80400	MD Contracts Exp	A	EXP
80500	Consulting Fee Exp	A	EXP
82501	Dental Cleaning Exp	A	EXP
83008	MMAP SMP Exp	A	EXP
83009	MIOpt SHIP/MIPPA	A	EXP
83010	St. ANS-Pers Exp	A	EXP
83012	State Access-Case Coord Exp	A	EXP
83014	State Alter Homemaking	A	EXP
83015	State Alter Personal Care	A	EXP
83018	VA HCBS CM-POS Exp	A	EXP
83022	State CG Support Respite Exp	A	EXP
83023	State CG Support - Transportation	A	EXP
83024	State Congregate Meals Exp	A	EXP
83025	State IH POS/PC	A	EXP
83026	State Home Delivered Meals Exp	A	EXP
83027	State-IH POS/HM	A	EXP
83028	State In-Home Homemaking	A	EXP
83029	State-IH - Respite	A	EXP
83030	State Merit Adult Day Exp	A	EXP
83031	State In-Home Personal Care	A	EXP
83032	State Merit Respite In Home Exp	A	EXP
83034	State Respite Adult Day Care Exp	A	EXP
83036	State Respite - IH Exp	A	EXP
83040	Title III C-1 Congregate Meals	A	EXP
83042	Title III C-2 Home Delivered Meals Exp	A	EXP
83048	Title III B Case Coord Exp	A	EXP
83050	Title III B Chore Service Exp	A	EXP
83052	Title III B CLPS POS Exp	A	EXP
83053	Title IIIB-Unmet Needs	A	EXP
83054	Title IIIB Homemaking	A	EXP
83055	Title IIIB Personal Care	A	EXP
83056	Title IIIB - Health Promo - EB	A	EXP
83058	Title III B Legal Services Exp	A	EXP
83060	Title III B LT Ombudsman Exp	A	EXP
83062	Title III B Transportation Exp	A	EXP
83064	Title III D Health Promo EB	A	EXP
83065	Title IIIE Caregiver Support	A	EXP
83066	Title III E Caregiver Est Exp	A	EXP

Account Code	Account Title	Status	Account Type
83067	Title IIIE Caregiver Training	A	EXP
83068	Title III E Caregiver IH Resp Exp	A	EXP
83070	Title III E Case Coord & Supp Exp	A	EXP
83072	Title III E Transportation Exp	A	EXP
83078	NSIP Congregate Meals Exp	A	EXP
83080	NSIP Home Delivered Meals Exp	A	EXP
83086	CMS Core Exp	A	EXP
83087	St In Home Med Mgmt (POS)	A	EXP
83088	St CG Support Adult Day Exp	A	EXP
83089	St In Home PERS (POS)	A	EXP
83090	State Merit CG Transportation	A	EXP
83094	Title III B Friendly Reassurance Exp	A	EXP
83097	Title III E Home Del Meals	A	EXP
83098	MMAP-SMP Ii Expense	A	EXP
83100	FFCRA - Title III - Cong	A	EXP
83126	St in Home Services DCW	A	EXP
83132	AAAAM DCW Help Expense	A	EXP
83133	AAA NWD Exp	A	EXP
83142	AASA Covid Immz Support	A	EXP
83145	Region 2 Prevent	A	EXP
83146	Caregiver Resources	A	EXP
83159	ARP - Title III B Home Delivered Meals	A	EXP
83160	ARP Title IIIB DCW	A	EXP
83169	ARP Title IIIC1 Cong	A	EXP
83170	ARP Title IIIC2 HDM	A	EXP
83171	ARP Title IIID DP/HP	A	EXP
83172	ARP Title IIIE Caregiver EST	A	EXP
83200	M3C PH - POS PC	A	EXP
83201	M3C PH - POS FI Enroll	A	EXP
83202	M3C PH - POS FI Monthly	A	EXP
83203	M3C PH - POS Chore	A	EXP
83204	M3C PH - POS ECLS	A	EXP
83205	M3C PH - POS PDN Rn	A	EXP
83206	M3C PH - POS PDN Lpn	A	EXP
83207	M3C PH - POS Respite	A	EXP
83208	M3C PH - POS HDM	A	EXP
83209	M3C PH - POS FI Workmans Comp	A	EXP
83250	MiOpt SHIP BR	A	EXP
83251	MiOpt SHIP SJ	A	EXP
83252	MiOpt MIPPA BR	A	EXP
83253	MiOpt MIPPA SJ	A	EXP
83300	State Respite, IH POS	A	EXP
83301	State Respite OH POS (day)	A	EXP
83302	State Respite OH POS (night)	A	EXP
83303	State Respite OH (day)	A	EXP
83304	State Respite OH (night)	A	EXP
84900	Telecommunications Exp	A	EXP
84950	Translation Services	A	EXP
85900	Travel Exp	A	EXP
85905	Gas/Fuel/Maintenance	A	EXP
89900	Printing and Binding Exp	A	EXP
90100	Advertising Exp	A	EXP
91001	Prof Liability Insurance Exp	A	EXP
93100	Hardware/Software Maintenance Exp	A	EXP
93120	Computer/Hardware Expense	A	EXP
93700	Repair & Maitenance Exp	A	EXP

Branch-Hillsdale-St Joseph Community Health Agency

Chart Of Accounts List - Active GL Codes

GL - 1

Account Code	Account Title	Status	Account Type
93812	Bldg Exp - BR	A	EXP
93830	Bldg Exp - HD	A	EXP
93875	Bldg Exp - TR	A	EXP
93897	Bldg Exp - Sturgis	A	EXP
93902	Rent Exp	A	EXP
93912	Rent Exp BR	A	EXP
93930	Rent Exp HD	A	EXP
93975	Rent Exp Sturgis	A	EXP
94000	Equip Rent and Lease Exp	A	EXP
94020	Employee Training Exp	A	EXP
94025	Food Class Exp.	A	EXP
94030	Lic and Membership, Subscription Exp	A	EXP
94040	Checking Exp	A	EXP
94041	Credit Card Fees	A	EXP
94050	Other Exp	A	EXP
94054	Other Supplies Local	A	EXP
94056	Client Assist - Other	A	EXP
94057	Client Assist - Rent	A	EXP
94058	CSHCS Donation Expenses	A	EXP
95402	Space Costs Exp	A	EXP
95404	Indirect Exp	A	EXP
95406	Community Health Services Exp	A	EXP
95408	Prevention Services Exp	A	EXP
95409	Allocation Unallowable Expenses	A	EXP
95410	Allocation Exp	A	EXP

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Addendum B

Collection of Money Policy

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY | YOUR LOCAL HEALTH DEPARTMENT
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Program: Administration	**Effective Date:** 7/1/2012
Subject: Collection of Money	Last Updated: 8/22/2024

Purpose: To control the amounts of funds on hand in all offices, and provide a procedure to assure all cash and check are properly safeguarded and deposited on a timely basis.

Policy Statement: The Branch-Hillsdale-St. Joseph Community Health Agency will properly safeguard and deposit all cash and checks to have all monthly revenues recognized in the month they were received.

Implementing Procedure:

1. Each employee collecting monies on behalf of the Branch-Hillsdale-St. Joseph Community Health Agency is responsible for recording all cash collected and receipts issued on the Cash Receipt Log (CRL). All receipts used must be accounted for. CRLs are county and division specific. If an employee leaves work before the end of the day, they must complete the entire process as outlined below. The employee collecting cash for the rest of the day must start a new CRL.

   The employee is responsible for maintaining a copy of all verified CRLs with a copy of the receipt after the money has been given to the designated office personnel within the Agency for deposit.

2. For each day monies are collected and receipts issued, a CRL must be prepared and placed in a secured/locked place until given to the designated office personnel (Coldwater, Fiscal Support Specialist; Hillsdale, Clinic Administrative Assistant; Three Rivers, Clinic Administrative Assistant). There will be a note on the CRL if the date of service is different than the day payment was received. This should be an exception since payment is required on day of service.
   a. <u>Immunizations & Other Services - Clerk Technician</u>
      Client activities are created by the Public Health Nurse in Nightingale Notes at the time of the service. After the client receives the service, the Clerk Technician will use Nightingale Notes to create a receipt and post the payment to the system. Two copies of the receipt are printed, one for the client, and one to put with the CRL.

      At the end of the employees shift, a CRL should be filled out. The CRL must include client ID, client name, and the receipt number. All receipts should be accounted for. The Clerk Tech will print a report from Nightingale Note to verify all receipts are listed on the

CRL.

All private pay clients are to pay the day of service. If a donation is received on a different day, a notation of the date of service will be made in the "other" column. Separate receipts will be issued for every client, even if they are in the same family, or if one person is paying for multiple client services.

b. Clinic Administrative Assistants

Clinic CRLs should be provided to the Clinic Administrative Assistant and reviewed together to ensure the correct amount of money is included. Funds should be deposited weekly. If less than $100 in total has been collected, the funds may be held until the next weekly deposit. A deposit must be done at the end of each month, regardless of the amount of funds collected.

Three Rivers and Hillsdale Clinic Administrative Assistants will take their funds directly to the bank and deposit them, then send a copy of the deposit slip and the CRL to accounting.

Coldwater Clinic Administrative Assistant will take the funds directly to the Fiscal Support Specialist, and review them together to ensure the correct amount of money is included. The Fiscal Support Specialist will include the funds in the weekly deposit.

c. Environmental Health Administrative Assistants

All receipts will be created in the EH Hedgerow software at the time of receipt. Each week, a CRL report must be run from the EH Hedgerow software, and reconciled with the cash/checks. Funds should be deposited weekly. If less than $100 in total has been collected, the funds may be held until the next weekly deposit. A deposit must be done at the end of each month, regardless of the amount of funds collected.

Three Rivers and Hillsdale EH Administrative Assistants will take their funds directly to the bank and deposit them, then send a copy of the deposit slip and the CRL to accounting.

Coldwater EH Administrative Assistant will take the funds directly to the Fiscal Support Specialist. The CRL must be review together with the Fiscal Support Specialist to ensure the correct amount of money is included. The Fiscal Support Specialist will include the funds in the weekly deposit.

d. Fiscal Support Specialist / Biller

All money collected through medical billing will be coded and received in by the Fiscal Support Specialist/Biller. Posting reports will be pulled from Nightingale Notes and attached to the check. This information will be placed in the safe for the Fiscal Support Specialist to receipt in and will be included in the next weekly deposit.

e. Fiscal Support Specialist

The Fiscal Support Specialist will review all incoming CRLs with the staff member delivering the CRL, to ensure the correct amount of money is included.

Receipts for all monies collected/deposited will be created and returned to the staff member who provided the funds to accounting. A deposit will be compiled weekly, consisting of all monies collected during the week.

f. Administrative Support Clerk
The Fiscal Support Specialist will provide the funds to be deposited to the Administrative Support Clerk. They will review the amount enclosed together, to ensure the correct amount of money is included. The Support Specialist will take the deposit to the courthouse to be deposited and return the deposit receipt to the Fiscal Support Specialist.

General Rules for Collection of Money:

1. Whenever a CRL changes hands, it must be reviewed by both the provider and the receiver together. This will ensure that there are no questions regarding the amount of money being transferred/deposited is the same as the amount of money received.
2. DO NOT use white out or erase when you make a mistake. Draw a line through the error and put the correct information above/next to the lined out area, or line out the entire row and re-enter the information on the next line.
3. If a receipt is VOIDed, put the receipt # on the CRL and write VOID in the Name column and include the receipt with the rest of the receipts.
4. Total each column on the CRL
5. Complete the Grand Totals for the day at the top of the page for "one sheet" day, or summarize all the information for "multiple sheets" day.
6. Keep receipts in order by number.

Procedure for Collection of Money Sign Off sheet

By signing below, I attest that I have read and understand the Collection of Money policy dated August 22, 2024. I have been provided a copy of the policy and agree to the terms of said policy.

_____ _____

Signature Date

_____

Print Name

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Addendum C

Cost Allocation Plan

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY | YOUR LOCAL HEALTH DEPARTMENT
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Program: Administrative Services	**Effective Date:** 8/24/2023
Subject: Cost Allocation Plan	**Last Updated:** 02/26/2026

Purpose: The purpose of this policy is to establish a consistent and compliant methodology for allocating costs to programs and funding sources. The Agency is committed to ensuring that all costs charged to Federal, State, and Local awards are reasonable, necessary, allowable, and properly allocated in accordance with Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and other applicable regulations.

This policy ensures that costs are assigned to benefiting programs based on a documented cost allocation methodology that reflects a beneficial and causal relationship between the expense incurred and the program(s) served.

Policy Statement: The Branch-Hillsdale-St. Joseph Community Health Agency is committed to full compliance with Title 2 CFR Part 200, including Subpart E – Cost Principles.

The Agency incurs both direct and indirect costs in the course of operations:

- Direct costs are those that can be specifically identified with a particular program, grant, activity, or employee.
- Indirect costs are those that benefit multiple programs or activities and cannot be readily assigned to a single cost objective without disproportionate effort.

All costs, whether direct or indirect, shall be:

- Necessary and reasonable for the performance of the award
- Allowable under applicable Federal, State, and Local regulations
- Allocated based on a documented methodology that ensures equitable distribution among benefiting programs
- Treated consistently across all funding sources

Indirect costs will be accumulated in an indirect cost pool and allocated to benefiting programs using a rational and consistently applied distribution base that reflects relative benefit received. Costs treated as indirect will not be charged directly to programs, and costs charged directly will not be included in the indirect cost pool.

Unallowable costs, as defined under 2 CFR Part 200 or other applicable regulations, will be identified and excluded from any allocation to programs.

The Agency will maintain documentation supporting the methodology and calculations used in its cost allocation plan.

Scope: This policy applies to all costs incurred by the Agency, regardless of funding source.

Responsible Party: Administrative Services

Implementing Procedure:

1. **Salaries and Fringes**:
   a. Employees record actual time worked into an electronic timekeeping system. Time entries must be approved by the employee's supervisor. Salaries and related fringe benefits are allocated to programs based on actual time worked in each program during the payroll period, in accordance with 2 CFR 200.430.
   b. If an employee is on leave (sick/vacation), that time is distributed based on the other days worked during that payroll. If an employee is on leave for an entire pay period, that leave time is distributed based on the allocation from the immediately preceding payroll period.
   c. The monthly LSA expense is allocated based on the most recent budgeted Full-Time Equivalent FTE allocation in effect at the time of the charge.

2. **Supplies and Materials:**
   a. Supplies and materials that directly benefit a specific program are charged directly to that program as indicated on the purchase requisition.
   b. Shared supplies that benefit multiple programs are allocated based on documented historical usage or another reasonable and consistently applied methodology.
   c. Printing and copy expenses are allocated through the indirect cost pool unless specifically identifiable to a single program. Postage is allocated based on actual usage reports generated from the postage meters.

3. **Travel**
   a. All travel expenses are entered into the electronic timekeeping system and charged directly to the program in which the travel was incurred. Travel must comply with Agency travel policy and applicable Federal and State regulations.

4. **Communications**
   a. Communication expenses are allocated based on the current approved budgeted FTE allocation in effect at the time the expense is recorded.

5. **Space/Facility Costs**
   a. Space-related costs (e.g., rent, utilities, maintenance) are allocated based on the square footage of occupied space and the FTE(s) assigned to that space.
   b. If a room is used exclusively by one program, 100% of the associated space cost is allocated to that program.
   c. Common areas (e.g., conference rooms, break rooms, hallways) that cannot be specifically assigned to a program or FTE are included in the indirect cost pool.

6. **All Others**
   a. Items/services (supplies, training expenses, etc.) that directly benefit a program are charged to that program.
   b. The following costs are allocated through indirect unless specifically attributable to a single program:
      i. Miscellaneous shared supplies
      ii. Audit and legal expenses
      iii. Insurance
   c. Program-support functional areas are allocated as follows:
      i. Personal Health and Disease Prevention costs are allocated based on each benefiting program's percentage of total salary and fringe within the allocation base.
      ii. Health Education and Promotion costs are allocated using the same salary/fringe percentage methodology.
      iii. Environmental Health costs are allocated using the same salary/fringe percentage methodology.
   d. Any cost that cannot be directly assigned to a specific program, employee, or established allocation base will be coded to Administration and distributed through the indirect cost pool.

7. **Indirect Costs**
   a. Indirect costs are accumulated in an indirect cost pool.
   b. The indirect cost pool is distributed across all benefiting programs based on each program's percentage of total salaries and fringes benefits, which serves as the approved allocation base.
   c. Costs treated as indirect will not be charged directly to programs.

8. **Reconciliation of Budget-Based Allocations**
   Allocations based on budget FTE or salary spreads are reconciled to actual values twice annually.
   a. March 31 (mid-year review)
   b. September 30 (fiscal year-end)
   Adjustments are made as necessary to ensure that final allocations reflect actual activity and comply with 2 CFR Part 200 requirements for accuracy and allowability.

Prepared By: Theresa Fisher
Approved By: Board of Health
Approval Date: 2/26/2026
Revision Number: 2026.02.26

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Addendum D

Credit Card Procedure

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY | YOUR LOCAL HEALTH DEPARTMENT
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Program: Administrative Services	**Effective Date:** 03/06/2013
Subject: Credit Card Policy	**Update:** 11/13/2025

Purpose: To allow for approved purchases with a charge card at approved locations.

Policy Statement: Employees who present a completed material requisition, with supervisor's signature, RU, account number, and completed tax-exempt form may utilize a Credit Card to complete the transaction.

Scope: Costs that cannot be easily purchased in another way.

Responsible Party: Administrative Services & Clerks

Implementing Procedure:
Source Documentation: Completed Material Requisition (with supervisor's approval, RU and Account number to be charged), and a completed tax-exempt form.

The Credit Card will be kept in the safe until signed out and returned to the safe when card is returned.

The sign out sheet should be filled out with the initials of the employee handing out the card, the date the card is signed out, and the signature of the employee using the card. When the card is returned the amount of the purchase, the date the card is returned and the employee's initials who received the card back should complete the line item.

Right after a purchase has been made; scan the receipt and Material Requisition form and email to the Accounts Payable department. This will be needed to meet the invoice deadline. Send the original Material Requisition and receipt to the Administrative Support Clerk who will create a purchase order and will return to Accounts Payable for payment.

At the beginning of each month, the Administrative Assistants in Three Rivers and Hillsdale will be required to scan the credit card sign-out sheet and email it to Accounts payable to confirm all items have been accounted for.

If the card should become lost or stolen report this to the Administrative Services Director and Fiscal Support Specialist as soon as possible.

~~Updated~~ Reviewed Date: ~~11/13/2025~~11/12/2026 BOH

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Addendum E

Petty Cash Policy

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY | YOUR LOCAL HEALTH DEPARTMENT
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Program: Administration	**Effective Date:** 10/3/2018
Subject: Petty Cash	Last Updated: 8/22/2024

Purpose: To provide staff with a way to make small purchases when the requisition system or credit card isn't a viable option

Policy Statement: The purchase requisition process should always be used when purchasing supplies if possible. Sometimes various situations occur throughout the course of operations and the need for supplies cannot wait for the purchase requisition process to be completed. When the purchase requisition process cannot be completed, purchases totaling less than $20 may be completed using the petty cash procedures.

Implementing Procedure:

1. Employees who need to utilize the petty cash procedure should first obtain approval from their division director to make a purchase. Once the purchase has been made, the receipt must be signed and coded (with general ledger and program codes) by the division director as documentation that the purchase was approved.

2. The employee should then bring the signed and coded receipt to the petty cash clerk for reimbursement (clerks listed below):
    a. Coldwater – Candy Cox, Clinic Administrative Assistant
    b. Hillsdale – Jolene Hurst, Clinic Administrative Assistant
    c. Three Rivers – Dale Cross, Clinic Administrative Assistant

3. The petty cash clerk will complete a petty cash request form with the following information:
    a. Date of reimbursement
    b. General ledger & program code (account / RU)
    c. Amount of reimbursement
    d. Description of supplies that were purchased
    e. Who approved, issued and received the payment

4. The clerk and person receiving the reimbursement must both sign and date that the payment was both issued and received. The per-transaction limit for petty cash is $20 (unless approval is obtained from the Director of Administrative Services to exceed that limit).

5. The petty cash clerks should routinely complete a reconciliation form and submit to accounting to replenish disbursed funds.

Reviewed Date: BOH reviewed 11/12/2026