

**BENZIE-LEELANAU DISTRICT HEALTH DEPARTMENT**  
**BOARD OF HEALTH MEETING AGENDA**  
**Wednesday, February 26, 2025 – 2:00 p.m.**  
**Leelanau County Government Center-Upper-Level Community Meeting Room**  
**8527 E Government Center**  
**Suttons Bay, MI 49682**

**or**

**Electronically, via conference call**

To participate, dial: (213) 282-9788 and enter Conference ID: 364 883 028#

**This is a Regular Meeting of the Benzie-Leelanau District Health Department Board of Health. Public Comment is encouraged at the beginning and end of the meeting. An individual's comment time may be limited based on the discretion of the Chair.**

Call to Order/Roll Call

Pledge of Allegiance

Approval of Minutes from the Regular Board of Health Meeting of January 22, 2025.

Approval of the Agenda

Public Comment Period

1. Fiscal Year 2024 Audit Presentation – Anderson Tackman
2. Health Officer Update – Dan Thorell
3. Personnel and Finance Committee Report-Personnel and Finance Committee
  - A. Accounts Payable - Action
  - B. January Financial Statements - Action
  - C. Revised Vacation/Sick Time Policy - Action
4. Staff Reports
  - A. Medical Director – Dr. Joshua Meyerson
  - B. Personal Health – Michelle Klein
  - C. Environmental Health Director – Eric Johnston
  - D. Administrative- Shelley Jablon

Public Comment Period

Board Comments

Adjourn

Personnel and Finance Comm. Meeting- February 26, 2025 12:00 pm  
Leelanau County Government Center – Environmental Health Conference Room  
Electronically via conference call:  
(213) 282-9788 and enter Conference ID: 364 883 028#

**BENZIE-LEELANAU DISTRICT HEALTH DEPARTMENT  
BOARD OF HEALTH MEETING  
Wednesday, January 22, 2025 2p.m.  
Benzie Resource Center – Ingemar Johansson Conference Room  
6051 Frankfort Hwy., Ste. 100  
Benzonia, MI 49616**

Chairperson Gary Sauer called the meeting to order at 2:00 p.m.

**Members Present:**

Gary Sauer - Benzie County Board of Commissioners  
Gwenne Allgaier – Leelanau County Board of Commissioners  
Dr. David Quimby – Leelanau County Member at Large  
Mark Walter – Leelanau County Board of Commissioners  
Christina Trigg – Benzie County Board of Commissioners  
Dr. Mark Kuiper – Benzie County Member at Large

**Members Excused: None**

**Members Absent: None**

**Staff Present:**

Dodie Putney – Director of Administrative Services  
Eric Johnston – Director of Environmental Health  
Michelle Klein - Director of Personal Health  
Dan Thorell – Health Officer  
Dr. Joshua Meyerson – Medical Director (remote via teams)  
Shelley Jablon – Director of Administrative Services

**Staff Excused: None**

**Pledge of Allegiance**

With 3 new BOH members, Klein suggested we do introductions of ourselves.

**Approval of the November 20, 2024 Regular Board of Health Meeting Minutes:**

**Motion By:** Allgaier to approve the November 20, 2024 BOH meeting minutes.

**Seconded By:** Sauer

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

**Approval of the December 11, 2024 Board of Health Special Meeting Minutes:**

**Motion By:** Allgaier to approve the December 11, 2024 Special BOH meeting minutes.

**Seconded By:** Sauer

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

**Approval of the Agenda:**

**Motion By:** Trigg to approve the agenda as presented.

**Seconded By:** Allgaier

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

**Election of Officers & Committee Assignments:**

**Motion By:** Sauer to nominate Allgaier for Board of Health Chairperson.

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

**Motion By:** Trigg to nominate herself for Board of Health Vice-Chairperson.

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

**Motion By:** Sauer and Walter nominated themselves for the Personnel and Finance Committee.

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

**Motion By:** Dr. Quimby and Sauer nominated themselves for Program and Evaluation Committee.

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

**Public Comment - None**

#### **Health Officer Update- Dan Thorell**

A report was distributed prior to the meeting. Please refer to it for details. Thorell welcomed the new BOH members and set up a new members orientation on the same day of the next board meeting. Discussed the new WIC Produce Connection Program that was started last year and allows WIC clients to use benefits to purchase fresh, local produce. Have experienced a lot of issues with the program going electronically and not a lot of local vendors are participating. Met recently with State WIC Produce Connection staff to try to get insight into and brainstorm solutions. Administrative and Environmental Health staff moved out of the existing space in anticipation of the remodel to start. The remodel project has not started yet due to contract negotiations with the architect and contractor. Diligently working to meet middle ground so work may begin.

#### **Accounts Payable**

**Motion By:** Sauer to approve accounts payable and pay the bills in the amount of \$822,259.14.

**Seconded By:** Allgaier

**Roll Call Vote:** Walter- yea, Allgaier- yea, Quimby - yea, Sauer - yea, Trigg - yea, Kuiper - yea

**6 yeas 0 nay 0 excused 0 absent Motion carried**

#### **December Financial Statements**

**Motion By:** Sauer to accept the financial statements as presented.

**Seconded By:** Allgaier

**Roll Call Vote:** Walter- yea, Allgaier- yea, Quimby - yea, Sauer - yea, Trigg - yea, Kuiper - yea

**6 yeas 0 nay 0 excused 0 absent Motion carried**

#### **BOH Meeting Dates for 2025**

**Motion By:** Sauer to approve the BOH meeting dates that were listed in the BOH packet.

**Seconded By:** Trigg

**Voice Vote:** Walter- yea, Allgaier- yea, Quimby - yea, Sauer - yea, Trigg - yea, Kuiper - yea

**6 yeas 0 nay 0 excused 0 absent Motion carried**

#### **Immunization Refrigerator**

**Motion By:** Sauer to approve the purchase of the Arctiko LR-1350 High-Capacity Upright Refrigerator for the approximate price of \$6995 or Arctiko PR-1350 Large Glass Door Medical Refrigerator for the approximate price of \$7895. Price not to exceed \$8400.

**Seconded By:** Allgaier

**Roll Call Vote:** Walter- yea, Allgaier- yea, Quimby - yea, Sauer - yea, Trigg - yea, Kuiper - yea

**6 yeas 0 nay 0 excused 0 absent Motion carried**

**Discussion:** Old immunization refrigerator needs to be replaced because it is not functioning well and it was advised to replace it. Several quotes were received but it was narrowed down to two as they will fit in the space and will allow the unit to be delivered without taking several doors off the frames. The refrigerator is shared with Northwest Michigan Health Services Inc. NMHSI

will reimburse BLDHD for half of the refrigerator purchase. Approval for the purchase is being requested as the initial purchase is over the threshold of BLDHD's Capital Outlay Purchase policy. It was decided to purchase the fridge with the glass doors if it is available and is within budget.

### **Bank Signatures**

**Motion By:** Trigg made a motion for the removal of Dodie Putney from all bank accounts, (Honor Bank, Independent Bank and MI Class), along with all the credit accounts that BLDHD holds. Dan Thorell and Shelley Jablon should be added to all bank accounts, (Honor Bank, Independent Bank and MI Class) and all credit accounts that BLDHD holds.

**Seconded By:** Kuiper

**Roll Call Vote:** Walter- yea, Allgaier- yea, Quimby - yea, Sauer - yea, Trigg - yea, Kuiper - yea  
**6 yeas 0 nay 0 excused 0 absent Motion carried**

**Discussion:** With Dodie Putney's pending retirement, a motion was made to remove her from all bank and credit accounts and add Dan Thorell and Shelley Jablon.

### **Staff Reports:**

#### **Medical Director – Dr. Joshua Meyerson**

A report was distributed prior to the meeting. Please refer to it for details. Highlighted the recent change of adult pneumococcal vaccine. The CDC changed the recommendation from 65 and older that could receive the vaccine to 50 and older. The reason being that by the time a person reaches 50 years old they have a risk factor that the vaccine will help with. Five-year Communicable Disease Report was just issued and is needed for accreditation. There has been an uptick in flu and covid cases. Stressed the use of masks and good hygiene practices to help prevent the spread.

#### **Personal Health – Michelle Klein**

A report was distributed prior to the meeting. Please refer to it for details. Kudos given to Rachel Pomeroy for developing the Quarterly Marketing Report. A lot of people are using the digital records portal to access well/septic records. The online vaccine scheduling has also been used frequently by clients. Will be distributing flyers with QR codes on them next month that contain all the different services that the health department provides. Klein also provided a list of all the programs personal health provides to help inform the new BOH members.

#### **Environmental Health – Eric Johnston**

A report was distributed at the beginning of the meeting. Please refer to it for details. The number of permits/evaluations for this fiscal year was discussed. Questions were answered on Leelanau's high rate of failed septic systems due to the new well/septic evaluation program started in January of 2023. Radon month is the month of January. Give a nonperishable food item and get a free radon kit.

#### **Administrative – Shelley Jablon**

No report was distributed prior to the meeting. Administration has been busy moving offices due to the impending remodel. Jablon has been training her replacement and Putney has been training Jablon to take over for her.

#### **Public Comment – None**

#### **Board Comments – None**

**Adjourn**

**Motion By:** Allgaier to adjourn the BOH meeting at 3:40 p.m.

**Voice Vote:** 6 yeas 0 nay 0 excused 0 absent **Motion carried**

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Gwenne Allgaier, Chair

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Sanna Johnson, Recording Secretary

DRAFT

**Benzie/Leelanau  
District Health Department**

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**BASIC FINANCIAL STATEMENTS**

**September 30, 2024**

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**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**KINROSS OFFICE**

KENNETH A. TALSMA, CPA, PRINCIPAL

AMBER N. MACK, CPA, PRINCIPAL

TORI N. KRUISE, CPA

**MEMBER AICPA**  
**DIVISION FOR CPA FIRMS**

**MEMBER MICPA**  
**OFFICES IN MICHIGAN**

**INDEPENDENT AUDITOR'S REPORT**

Members of the Board of Health  
Benzie/Leelanau District Health Department  
Benzonia, Michigan 49616

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

***Opinions***

We have audited the accompanying financial statements of the governmental activities and major fund of the Benzie/Leelanau District Health Department, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Health Department'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 major fund of the Benzie/Leelanau District Health Department, as of September 30, 2024, and the respective changes in financial position 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 Standard*, 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 Benzie/Leelanau District Health Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Benzie/Leelanau District Health Department'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 Responsibilities 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 judgement 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 judgement 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 Health Department'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health Department'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, schedule of funding progress and budgetary comparison information be presented on pages 4 to 12 and 35 to 37 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.

Members of the Board of Health  
Benzie/Leelanau District Health Department

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Benzie/Leelanau District Health Department's basic financial statements. The accompanying statements of revenues and expenditures – budget and actual and 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*, are presented for purposes of additional analysis and are 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 statements of revenues and expenditures – budget and actual and the schedule of federal expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2025 on our consideration of the Benzie/Leelanau District Health Department'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 the effectiveness of the Benzie/Leelanau District Health Department's 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 Benzie/Leelanau District Health Department's internal control over financial reporting and compliance.



**Anderson, Tackman & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

January 30, 2025

## **Management's Discussion and Analysis**

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This section of the Health Department's annual financial report presents our discussion and analysis of the Health Department's financial performance during the fiscal year ended September 30, 2024. Please read it in conjunction with the Health Department's financial statements, which follow this section.

## **FINANCIAL HIGHLIGHTS**

When the budget was created in the summer of 2023, there were many unknowns regarding program revenue. Revenue from Federal and State government sources is typically not finalized when the budget is adopted in September. Additionally, private grants scheduled to close at the end of one fiscal year are often renewed or extended into the next fiscal year, with notifications of such funding often arriving well after budget adoption. The Health Department continued to respond to public health needs related to COVID-19 and other vaccination boosters. This fiscal year, the Health Department was required to purchase all vaccines, including COVID-19, as there was no Federal government assistance for vaccine procurement.

No increase in local appropriations was requested for this fiscal year. Instead, the Health Department pursued additional funding through local grants, partnerships, and billing reimbursements to fill service gaps while maintaining level local appropriations. Regional collaborations with other health departments and community agencies secured funding for various services, including beach water monitoring, dental care, school mental health services, immunizations, lead testing, maternal and child mental health intervention, breast and cervical cancer screenings, and essential community assistance such as housing, transportation, and insurance navigation.

The Health Department expanded its billable services within the Community Connections program, securing contracts with all Medicaid Health Plans serving the jurisdiction. Multiple grants provided braided funding to support the necessary staffing for program referrals. Community Connections is a free program connecting individuals and families to critical community resources, addressing social determinants of health such as food, housing, transportation, and healthcare needs. The program, operated by professional community health workers, registered nurses, and social workers, aims to improve population health, reduce unnecessary emergency room visits, and lower overall healthcare costs.

A project to lease and remodel space within the Leelanau County Government Center began in December 2023 and was completed in March 2024. This space now houses the Leelanau County Environmental Health office, which opened to the public on April 1, 2024. The project was funded through the Public Health Infrastructure grant awarded to local health departments in Michigan. Relocating the Environmental Health office has provided much-needed space for staff while freeing up space at the Binsfeld building, benefiting Personal Health staff. Additionally, situating Environmental Health within the Leelanau Government Center has improved customer service by placing it alongside other County departments involved in permitting for residential and commercial building.

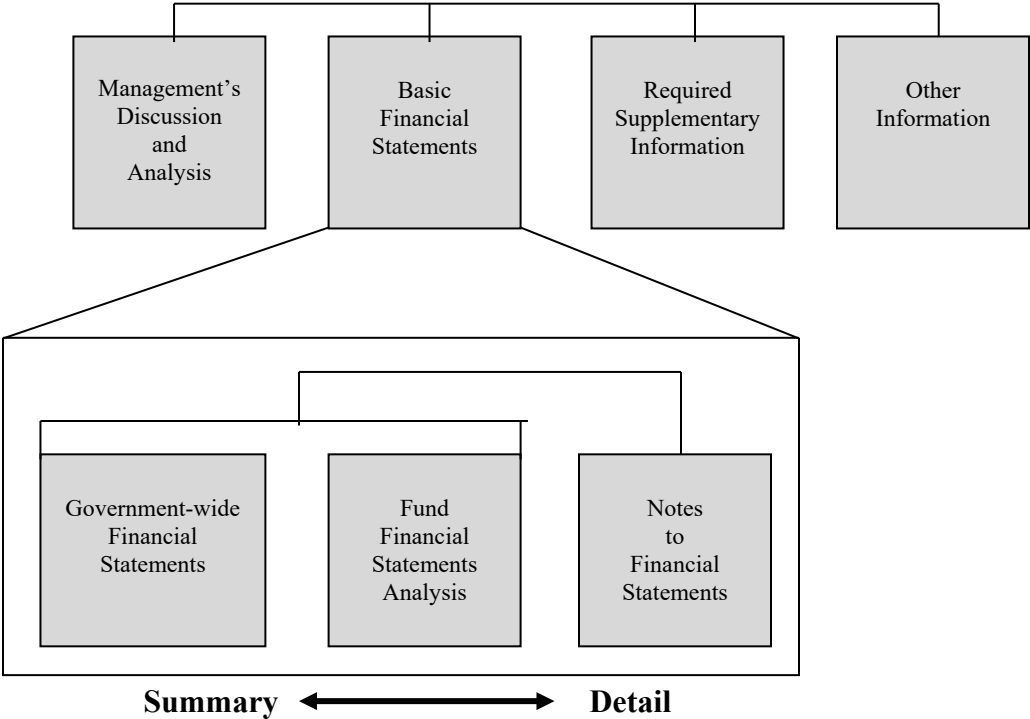
During the fiscal year, an architect was hired to redesign the Administrative and Environmental Health space at the Benzie Community Resource Center. The project will optimize employee workspaces and enhance workflow efficiency. It is scheduled for completion in the next fiscal year, funded by the Public Health Infrastructure grant and a designated portion of the fund balance.

After careful evaluation, it was determined that hiring a full-time Health Officer would be more beneficial than contracting services with another agency. Consequently, the professional services contract with the Health Department of Northwest Michigan for Health Officer services was terminated effective November 25, 2024. However, the contract for a Medical Director with the Health Department of Northwest Michigan has been extended until November 2029, maintaining the existing cost formula. Dan Thorell has been appointed as the full-time Health Officer, effective November 25, 2024. A dedicated Health Officer will strengthen the department's ability to pursue additional grant funding and ensure stable workforce transitions as long-term employees retire over the next one to three years.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of five parts - management’s discussion and analysis (this section), the basic financial statements, notes to financial statements, required supplementary information and other information. The basic financial statements include two kinds of statements that present different views of the Health Department.

**Figure A-1  
Required Components of  
Health Department’s Annual Financial Report**



**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Health Department's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Health Department's government, reporting the Health Department's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with individual statements that provide details about our individual divisions of the Health Department each of which are added together and presented in single columns in the basic financial statements. Figure A-2 summarizes the major features of the Health Department's financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

**Figure A-2  
Major Features of Health Department's Government-wide and Fund Financial Statements**

	<u>Government-wide Statements</u>	<u>Fund Statements Governmental Funds</u>
Scope	Entire Health Department government (except fiduciary funds) and the Health Department's component units	The activities of the Health Department that are not proprietary or fiduciary, such as Health and Welfare
Required financial	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balance</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow received	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)****Government-wide Statements**

The government-wide statements report information about the Health Department as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the government's assets, deferred outflows, deferred inflows and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Health Department's net position and how they have changed. Net position – the difference between the Health Department's assets, deferred outflows, deferred inflows and liabilities – is one way to measure the Health Department's financial health, or position.

- Over time, increases or decreases in the Health Department's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Health Department you need to consider additional nonfinancial factors such as changes in the federal and state requirements and the condition of the economy.

The government-wide financial statements of the Health Department are:

- Governmental activities – Most of the Health Department's basic services are included here, such as Public Health and Environmental Health programs.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the Health Department's most significant funds-not the Health Department as a whole. Funds are accounting devices that the Health Department uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Benzie/Leelanau District Health Department Board establishes other funds to control and manage money for particular purposes.
- Governmental funds – All of the Health Department's basic services are included in governmental funds, which focus on (1) how much cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Health Department's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

**FINANCIAL ANALYSIS OF THE HEALTH DEPARTMENT AS A WHOLE**

**Total assets.** The Health Department's total assets increased by 8% between fiscal year 2023 and the year ended 2024 to \$4,249,046. (See Table A-1.) This increase is due to an increase in cash in relation to the transfer of funds to a higher interest-earning investment account.

Table A-1  
Health Department's Net Position

	Governmental Activities 2024	Governmental Activities 2023
<b>Assets</b>		
Current assets	\$ 3,127,962	\$ 2,659,849
Noncurrent assets	1,121,084	1,282,657
<b>Total assets</b>	<b>4,249,046</b>	<b>3,942,506</b>
<b>Deferred Outflows of Resources</b>	<b>142,257</b>	<b>168,967</b>
<b>Liabilities</b>		
Current liabilities	1,169,676	921,335
Noncurrent liabilities	1,148,951	1,350,083
<b>Total liabilities</b>	<b>2,318,627</b>	<b>2,271,418</b>
<b>Deferred Inflows of Resources</b>	<b>377,691</b>	<b>439,290</b>
<b>Net position</b>		
Invested in capital assets	33,472	28,595
Unrestricted	1,661,513	1,372,170
<b>Total net position</b>	<b>\$ 1,694,985</b>	<b>\$ 1,400,765</b>

Net position of the Health Department's governmental activities increased 21% to \$1,694,985. However, \$1,661,513 of the net position is unrestricted as to the purposes for which they can be used. The remaining \$33,472 is invested in capital assets.

**Changes in net position.** The Health Department's total program revenues increased by \$1,151,327 to \$6,512,234. (See Table A-2.) A majority of the Health Department's revenue (60%) comes from federal and state funding.

The total cost of all primary activities increased by \$1,284,910. The Health Department's expenses cover salaries, fringes, supplies, and other expenses.

Table A-2 and the narrative that follows consider the operations of governmental-type activities.

**Governmental Activities**

Revenues for the Health Department's governmental activities increased 21%, while total expenses increased 21% in 2024.

Table A-2  
Changes in Health Department's Net Position

	Governmental Activities 2024	Governmental Activities 2023
<b>Program Revenue</b>		
Charges for Services	\$ 1,627,117	\$ 1,710,727
Operating Grants and Contributions	<u>4,885,117</u>	<u>3,650,180</u>
<b>Total Program Revenues</b>	<b><u>6,512,234</u></b>	<b><u>5,360,907</u></b>
<b>Program Expenses</b>		
Environmental Health	1,511,611	1,375,568
Personal Health	5,090,562	4,302,224
Administration	582,533	222,257
Depreciation Expense – Unallocated	<u>9,496</u>	<u>9,244</u>
<b>Total Program Expenses</b>	<b><u>7,194,202</u></b>	<b><u>5,909,293</u></b>
<b>Net Program Revenues (Expenses)</b>	<b><u>(681,968)</u></b>	<b><u>(548,386)</u></b>
<b>General Revenues</b>		
Interest Income	102,778	51,436
Rent	258,888	197,562
County Appropriations	<u>660,687</u>	<u>483,665</u>
<b>Total General Revenues</b>	<b><u>1,022,353</u></b>	<b><u>732,663</u></b>
<b>Changes in Net Position</b>	<b>340,385</b>	<b>184,277</b>
<b>Beginning Net Position (as Restated, see Note 12)</b>	<b><u>1,354,600</u></b>	<b><u>1,216,488</u></b>
<b>Ending Net Position</b>	<b><u>\$ 1,694,985</u></b>	<b><u>\$ 1,400,765</u></b>

**FINANCIAL ANALYSIS OF THE HEALTH DEPARTMENT'S FUNDS**

As the Health Department completed the year, its governmental funds reported a fund balance of \$1,806,927, a \$189,269 increase in fund balance, as restated, see Note 12 for further detail. The primary reason for the increase in fund balance is highlighted in the financial analysis of the Health Department.

**Governmental Fund Revenues and Expenditures**

Operating revenues for the Health Department increased by 23% and operating expenditures for the Health Department's governmental funds increased by 23%.

Table A-3  
Changes in Health Department's Fund Balance

	Governmental General Fund 2024	Governmental General Fund 2023
<b>Revenues:</b>		
Intergovernmental		
Federal/State/Local	\$ 4,885,117	\$ 3,650,180
Charges for Services	1,238,941	1,327,885
Licenses and Permits	388,176	382,842
Interest and Rents	361,666	248,998
<b>Total Revenues</b>	<b>6,873,900</b>	<b>5,609,905</b>
<b>Expenditures:</b>		
Health and Welfare:		
Salaries and Wages	3,633,200	3,050,266
Fringes	1,413,733	1,171,807
Supplies and Materials	868,151	419,868
Consultant	26,245	60,367
Contractual	432,211	285,901
Communications	43,904	49,583
Travel	165,898	146,482
Space	410,734	395,645
Capital Outlay	14,372	-
Miscellaneous	263,116	352,883
<b>Total Expenditures</b>	<b>7,271,564</b>	<b>5,932,802</b>
Excess of Revenues Over (Under)		
Expenditures Before Other		
Financing Sources (Uses)	(397,664)	(322,897)
<b>Other Financing Sources (Uses):</b>		
County Appropriations	660,687	483,665
Net Change in Fund Balance	263,023	160,768
Fund Balance Beginning of Year (as Restated, see Note 12)	1,543,904	1,456,890
<b>Fund Balance End of Year</b>	<b>\$ 1,806,927</b>	<b>\$ 1,617,658</b>

CAPITAL ASSETS

At the end of 2024, the Health Department had invested \$753,325 in capital assets, including right to use assets and equipment and furniture. (See Table A-4.) This amount presents a net decrease (including additions and deductions) of \$134,201 or 15%, under last year.

Table A-4  
Health Department’s Capital Assets  
(net of depreciation)

	Governmental Activities 2024	Governmental Activities 2023
Right to Use Lease Asset	\$ 719,853	\$ 858,931
Equipment and Furniture	33,472	28,595
Totals	<u>\$ 753,325</u>	<u>\$ 887,526</u>

The principal change in capital assets consisted mainly of depreciation. More detailed information about the Health Department’s capital assets is presented in Note 4 to the financial statements.

LONG TERM OBLIGATIONS

At the end of 2024, the Health Department had a net pension liability of \$306,554.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original and final amended budget for expenditures and revenue resulted from higher-than-anticipated immunization fee collections and increased vaccine procurement costs. Additionally, the cost of furnishing the Environmental Health office space at the new Leelanau location slightly exceeded initial projections.

Revenue differences were also influenced by increased interest rates from Honor Bank and Michigan Class, leading to a significant rise in interest revenue.

ECONOMIC FACTORS IMPACTING THE 2024 BUDGET

The increase in Essential Local Public Health funding from the State, which took effect at the beginning of FY 2024, remains unchanged for FY 2025. Other State funding sources for school nurses, infection prevention activities, and immunizations initiated during the COVID-19 pandemic are expected to remain stable through FY 2025.

The number of Environmental Health licenses, inspections, and evaluations in FY 2025 is projected to remain consistent with FY 2024, assuming economic stability and continued demand for housing

The Health Department will continue collaborating with the Board of Health and county boards of commissioners to maximize local appropriations for community service.

**ECONOMIC FACTORS IMPACTING THE 2024 BUDGET (Continued)**

State and Federal funding for COVID-related activities has significantly decreased. However, the Health Department remains committed to monitoring communicable disease outbreaks and utilizing appropriate funding sources to respond effectively. Increased State funding for placing social workers and nurses back into school systems is encouraging.

The Administration continues to explore opportunities to expand services in Benzie and Leelanau counties while maintaining fiscal responsibility.

**CONTACTING THE HEALTH DEPARTMENT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens and grantors with a general overview of the Health Department's finances and to demonstrate the Health Department's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Benzie/Leelanau District Health Department at 6051 Frankfort Highway, Suite 100, Benzonia, MI 49616.

## **Basic Financial Statements**

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**Benzie/Leelanau District Health Department****Statement of Net Position  
September 30, 2024**

	Governmental Activities
<b>ASSETS:</b>	
Cash and Equivalents - Unrestricted	\$ 2,046,692
Investments - Unrestricted	795,329
Due from Other Governments	244,287
Lease Receivable - Current Portion	27,372
Lease Receivable - Long Term	367,759
Prepaid Items	14,282
Lease Asset	719,853
Capital Assets (Net of Accumulated Depreciation)	33,472
Total Assets	4,249,046
<b>DEFERRED OUTFLOWS:</b>	
Pension Related Items	142,257
<b>LIABILITIES:</b>	
Accounts Payable	45,614
Accrued Payroll and Related Liabilities	116,192
Unearned Revenue	916,430
Lease Liability - Due in less than one year	91,440
Lease Liability - Due in more than one year	609,531
Compensated Absences - Due in more than one year	232,867
Net Pension Liability - Due in more than one year	306,553
Total Liabilities	2,318,627
<b>DEFERRED INFLOWS:</b>	
Lease Related Items	377,691
Pension Related Items	-
Total Deferred Inflows	377,691
<b>NET POSITION:</b>	
Investment in Capital Assets	33,472
Unrestricted	1,661,513
Total Net Position	1,694,985
Total Liabilities and Net Position	\$ 4,391,303

**Benzie/Leelanau District Health Department****Statement of Activities  
For the Year Ended September 30, 2024**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
<b>Governmental Activities:</b>				
Health and Welfare:				
Environmental Health	\$ 1,511,611	\$ 627,562	\$ 927,307	\$ 43,258
Personal Health	5,090,562	967,835	3,497,578	(625,149)
Administration	582,533	31,720	460,232	(90,581)
Depreciation Expense - Unallocated	9,496	-	-	(9,496)
Total Governmental Activities	<u>\$ 7,194,202</u>	<u>\$ 1,627,117</u>	<u>\$ 4,885,117</u>	<u>(681,968)</u>
<b>General Revenues:</b>				
Interest Income				102,778
Rent				258,888
County Appropriations				<u>660,687</u>
Total General Revenues				<u>1,022,353</u>
Changes in Net Position				340,385
Net Position - Beginning (as Resetated, see Note 12)				<u>1,354,600</u>
Net Position - Ending				\$ 1,694,985

**Benzie/Leelanau District Health Department****Balance Sheet  
September 30, 2024**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and Equivalents - Unrestricted	\$ 2,046,692
Investments - Unrestricted	795,329
Due from Other Governments	244,287
Lease Receivable - Current Portion	27,372
Lease Receivable - Long Term	367,759
Prepaid Items	<u>14,282</u>
Total Assets	<u><u>\$ 3,495,721</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts Payable	\$ 45,614
Accrued Liabilities	116,192
Unearned Revenue	916,430
Compensated Absences	<u>232,867</u>
Total Liabilities	<u>1,311,103</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Lease Items	<u>377,691</u>
<b>FUND BALANCE</b>	
Nonspendable	14,282
Assigned	306,342
Unassigned	<u>1,486,303</u>
Total Fund Balance	<u>1,806,927</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u><u>\$ 3,495,721</u></u>

## **Benzie/Leelanau District Health Department**

### **Reconciliation of the Balance Sheet Fund Balance to the Statement of Net Position For the Year Ended September 30, 2024**

Total Governmental Fund Balance	\$ 1,806,927
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	33,472
Right-to-Use Leased assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Right-to-Use Leased Asset	719,853
Lease Liability	(700,971)
Net pension liability not due in current year is not recognized in the fund statements.	(306,553)
Deferred outflows/inflows related to pension items.	<u>142,257</u>
Net Position of Governmental Activities	<u>\$ 1,694,985</u>

**Benzie/Leelanau District Health Department****Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended September 30, 2024**

<b>Revenues:</b>	<u>General Fund</u>
Intergovernmental	
Federal/State/Local	\$ 4,885,117
Charges for Services	1,238,941
Licenses and Permits	388,176
Interest and Rents	361,666
<b>Total Revenues</b>	<u>6,873,900</u>
<b>Expenditures:</b>	
Health and Welfare:	
Salaries and Wages	3,633,200
Fringes	1,413,733
Supplies and Materials	868,151
Consultant	26,245
Contractual	432,211
Communications	43,904
Travel	165,898
Space	410,734
Capital Outlay	14,372
Miscellaneous	263,116
<b>Total Expenditures</b>	<u>7,271,564</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>	
<b>EXPENDITURES BEFORE OTHER</b>	
<b>FINANCING SOURCES (USES)</b>	(397,664)
<b>Other Financing Sources:</b>	
County Appropriations	660,687
<b>NET CHANGE IN FUND BALANCE</b>	263,023
<b>FUND BALANCE BEGINNING OF YEAR (as Restated, see Note 12)</b>	<u>1,543,904</u>
<b>FUND BALANCE END OF YEAR</b>	<u><u>\$ 1,806,927</u></u>

## **Benzie/Leelanau District Health Department**

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### **Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities For the Year Ended September 30, 2024**

Net Change in Fund Balance – Total Governmental Fund	\$ 263,023
Amounts reported for governmental activities in the statements are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized and the cost of these assets is allocated over their estimated useful lives as depreciation expense.	
Capital Outlay	14,372
Depreciation Expense	(9,496)
Amortization for Right-to-Use Leased Assets	(88,071)
Principal Payment on Right-to-Use Leased Assets	104,281
Pension expense related to experience and contributions of resources.	<u>56,276</u>
Change in Net Position of Governmental Activities	<u>\$ 340,385</u>

## **Notes to Financial Statements**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The accounting policies of the Benzie/Leelanau District Health Department, (the “Health Department”) conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant accounting policies:

In June 1999, the GASB issued Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. Certain significant changes in the Statement include the following:

- A Management’s Discussion and Analysis (MD&A) section providing an analysis of the Health Department’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Health Department’s activities.
- A change in the fund financial statements to focus on the major funds.

**A. Reporting Entity**

The Benzie/Leelanau District Health Department is an Agency separate from the Counties of Benzie and Leelanau Michigan, the purpose of which is to provide limited health services to the residents of Benzie and Leelanau counties. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise the fund’s assets, liabilities, fund equity, revenues and expenditures. Each County Board appoints three members to the Health Board, for a total of six members of which four are Commissioners and two members are from the public.

**B. Basis of Presentation – Government-Wide Financial Statements**

The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with Governmental Accounting Standards.

The statement of net position and the statement of activities display information about the Health Department as a whole. The statements include all funds of the Department.

The statement of net position and the statement of activities are presented to distinguish between governmental and business-type activities of the Health Department. Program revenues in the statement of activities are charges for services and grants received from the federal and state governments. Governmental activities are financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are reported in governmental funds. Business-type activities are financed by fees charged to external parties for goods or services. The Health Department does not have business-type activities.

The government-wide focus is more on the sustainability of the Health Department as an entity and the change in the Health Department’s net position resulting from the current year’s activities.

When both restricted and unrestricted resources are available for use, it is the Health Department’s policy to use restricted resources first, then unrestricted resources as needed.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)****C. Basic Financial Statements – Fund Financial Statements**

The financial transactions of the Health Department are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Health Department:

**Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Health Department.

The General fund is the operating fund of the Health Department. It is used to account for all financial resources except those required to be accounted for in another fund.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category of the governmental and enterprise combined) for the determination of major funds. The Health Department selected the General Fund as its only Major Fund and has no nonmajor funds.

**D. Measurement Focus and Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

**Accrual**

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**Modified Accrual**

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days of the end of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt is recognized when due.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)****E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance****Cash and Equivalents**

Cash and equivalents are considered to be cash on hand, demand deposit, and short-term investments with maturities of three months or less.

**Accounts Receivable**

Accounts receivables are stated at the amount management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for doubtful accounts at September 30, 2024 was \$0. Changes in the valuation allowance have not been material to the financial statements. The Health Department followed the allowance method in recognizing anticipated uncollectible accounts.

**Prepaid Items**

Payments made to vendors for insurance and rent that will benefit future periods are recorded as prepaid items. All other payments made to vendors for services that will benefit future periods are recorded as expenditures. These payments do not have a material effect on the financial statements.

**Leases (Lessee)**

The lease liability is measured at the present value of the payments expected to be made during the lease term and subsequent extensions, if they are reasonably certain to be exercised. The lease liability is subsequently reduced by the principal portion of the lease payments.

Lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any prepayments made at or before the commencement of the lease, less any lease incentives received from the lessor. Lease assets are amortized using the straight-line method over the shorter of the useful life of the underlying asset or the lease term, unless the lease contains an option to purchase the underlying asset at the end of the term. The useful life will be used to amortize the lease if a purchase option is present and it is reasonably certain the entity will exercise that option.

Key estimates and judgements related to leases include the discount rate used to discount the expected lease payments to present value, the lease term, and lease payments. The Health Department uses the interest rate charged by the lessor as the discount rate, when available. When this rate is not provided, the Health Department generally uses the estimated incremental borrowing rate. The lease term is the non-cancellable period of the lease, which is the initial term of the lease and any options to extend if they are reasonably certain to be exercised. Payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that are reasonably certain to be exercised.

The Health Department monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if changes occur that are anticipated to significantly affect the amount of the lease asset and liability.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)****Leases (Lessor)**

The Health Department recognizes leases receivable and deferred inflows related to lease items in the financial statements. Variable payments based on the future performance of the lessee are not included in the measurement of the lease receivable.

At the commencement of a lease, the lease receivable is measured at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are measured as the initial amount of the lease receivable and is subsequently adjusted for lease payments received at or before the commencement of the lease. Deferred inflows of resources related to lease items are recognized as revenue over the lease term in a systematic and rational method.

Key estimates and judgements related to lease receivables and deferred inflows include the discount rate used to discount the expected lease payments to present value and the lease term. The Health Department uses its estimated incremental borrowing rate as the lease discount rate. The lease term is the non-cancellable period of the lease, which is the initial term of the lease and any options to extend if they are reasonably certain to be exercised. Payments included in the measurement of the lease receivable are composed of fixed payments expected to be received from the lessee.

The Health Department monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable if changes occur that are anticipated to significantly affect the amount of the lease receivable.

**Capital Assets**

Capital assets are reported in the government-wide statements at historical cost. Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery and equipment and all other tangible or intangible assets that are used in operations and have initial useful lives beyond two reporting periods. Capital assets are defined by the Department as assets with an initial individual cost of more than \$5,000 and an estimated life in excess of two years.

Capital assets that are depreciated are reported net of accumulated depreciation in the statement of net position. Capital assets that are not depreciated, such as land, are reported separately if significant.

Capital assets are depreciated over their estimated useful lives. Depreciation expense is reported in the statement of activities by allocating the net cost over the estimated useful life of the asset. Assets are depreciated on an individual basis.

Capital assets purchased or acquired are capitalized at historical cost or estimated historical cost. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives as follows:

Equipment and Furniture

5 - 20 years

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)****Compensated Absences**

The Health Department accrues compensatory time and vacation leave when earned by the employee.

**Deferred Outflows of Resources**

In addition to assets, the statement of financial 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 that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Health Department has pension items that qualify for reporting in this category.

**Deferred Inflows of Resources**

In addition to liabilities, the statement of net position and governmental funds 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 that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Health Department has pension and lease items that qualify for reporting in this category.

**Pensions**

For 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 Pension Plan and additions to/deductions from the 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.

**Unearned Revenue**

The Health Department reports unearned revenue on its governmental funds balance sheet. Unearned revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Health Department before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**Annual Budget**

The Health Department adopts an annual budget each year for expenditures applicable to the General Fund. The operating budget includes proposed expenditures and the means of financing them is stated on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgets lapse at fiscal year-end.

On or before the Board’s September meeting a final budget must be prepared and adopted for the next fiscal year. The appropriated budget is prepared by fund and function. The legal level of budgetary control is the function level.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)****Fund Balance Classification**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Health Department is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Health Department has classified Prepaid Items as being Nonspendable as these items are not expected to be converted to cash within the next year. The Health Department has \$14,282 in nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Health Department has \$0 in restricted fund balance.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Health Department. These amounts cannot be used for any other purpose unless the Health Department removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Health Department has \$0 in committed fund balance.
- Assigned: This classification includes amounts that are constrained by the Health Department's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Health Department through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Health Department has \$306,342 in assigned funds.
- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The Health Department would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - CASH AND EQUIVALENTS:**

The balance sheet accounts and types of cash items are presented below:

Cash and investments - unrestricted	\$ 2,842,021	Petty cash	\$ 565
		Investments	795,329
		Demand deposits - savings and checking	2,046,127
TOTALS	\$ 2,842,021		\$ 2,842,021

**Investment and Deposit Risk**

*Interest rate risk.* State law limits the allowable investments and the maturities of some of the allowable investments as identified in the following list of authorized investments. The Department's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit risk.* The Department's investment policy does not have specific limits in excess of state law on investment credit risk. The Department has no investments for which ratings are required.

*Custodial credit risk.* Custodial credit risk is the risk that in the event of a bank failure, the Department's deposits may not be returned. State law does not require and the Department does not have a policy for deposit custodial credit risk. As of year-end, \$1,911,146 of the Department's bank balance of \$2,956,475 was exposed to credit risk because it was uninsured and uncollateralized.

With respect to all the demand deposits listed above, they are held with the Benzie County Treasurer.

These deposits are in financial institutions located in Honor, Michigan and Traverse City, Michigan in varying amounts. All accounts are in the name of the Health Department and specific funds. Interest is recorded in the month in which it is earned.

**NOTE 3 - INVESTMENTS:**

The Health Department has the following fair value measurements as of year end:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments-MI Class	\$ 795,329	\$ -	\$ -	\$ -

The Michigan Class investments are not required to be categorized within the fair value of the securities making up the investment fund.

Public Act 152, entitled "An act relative to the investment of funds of public corporations of the state; and to validate certain investments," by amending section 1 (MCL 129.91), as amended by 2009 PA 21.

**NOTE 3 - INVESTMENTS: (Continued)**

Except as provided in section 5, the governing body by resolution may authorize its investment officer to invest the funds of that public corporation in one or more of the following:

- 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, or depository receipts of a financial institution, but only if the financial institution complies with subsection (2); certificates of deposit obtained through a financial institution as provided in subsection (5); or deposit accounts of a financial institution as provided in subsection (6).
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and matures not more than 270 days after the date of purchase.
- d. Repurchase agreements consisting of instruments listed in subdivision (a).
- e. Bankers' acceptances of United States banks.
- f. Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
- g. Mutual funds registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of any of the following:
  - (i) The purchase of securities on a when-issued or delayed delivery basis.
  - (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
  - (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- h. Obligations described in subdivisions (a) through (g) if purchased through an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
- i. Investment pools organized under the surplus funds investment pool act, 1982 PA 367, MCL 129.111 to 129.118.
- j. The investment pools organized under the local government investment pool act, 1985 PA 121, MCL 129.141 to 129.150.

The Board of Health is authorized to designate depositories for department funds, and funds are invested in accordance with State of Michigan statutory authority.

**NOTE 4 - CAPITAL ASSETS:**

A summary of capital assets is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases/ Adjustments</u>	<u>Ending Balance</u>
<i>Assets being depreciated:</i>				
Right to Use Lease Asset	\$ 1,055,474	\$ -	\$ (71,409)	\$ 984,065
Equipment & Furniture	<u>92,924</u>	<u>14,372</u>	<u>-</u>	<u>107,296</u>
Subtotal	<u>1,148,398</u>	<u>14,372</u>	<u>(71,409)</u>	<u>1,091,361</u>
<i>Accumulated depreciation:</i>				
Right to Use Lease Asset	\$ (196,543)	\$ (88,071)	20,402	\$ (264,212)
Equipment & Furniture	<u>(64,328)</u>	<u>(9,496)</u>	<u>-</u>	<u>(73,824)</u>
Subtotal	<u>(260,871)</u>	<u>(97,567)</u>	<u>20,402</u>	<u>(338,036)</u>
Net Capital Assets	<u>\$ 887,527</u>	<u>\$ (83,195)</u>	<u>\$ (51,007)</u>	<u>\$ 753,325</u>

Depreciation/Amortization expense was charged to:

Health and Welfare      \$ 97,567

**NOTE 5 - COMPENSATED ABSENCES:**

The Health Department has a contingent liability for accumulated vested vacation benefits and accumulated sick leave benefits of its employees. As of September 30, 2024, the accumulated vacation and sick leave benefits were as follows:

<u>Beginning Balance</u>	<u>Increase/ (Decrease)</u>	<u>Ending Balance</u>
<u>\$ 198,263</u>	<u>\$ 34,604</u>	<u>\$ 232,867</u>

**Paid Time Off (PTO)**

The Benzie-Leelanau District Health Department believes that staff members will benefit mentally and physically from a period of rest and relaxation away from the duties and responsibilities of the job. In addition to vacations, the Department understands that staff members need time off for other reasons such as wellness, illness and personal matters. This section complies with the State of Michigan's Paid Medical Leave Act of 2018.

To accommodate these needs for time off, and to allow eligible staff members to protect their income during periods of time off, BLDHD has a Paid Time Off (PTO) program which combines vacation and sick days into one pool of paid time off, which is used for scheduled and unscheduled time away from work. Scheduled time should be approved by the employee's supervisor or director with a recommended minimum of two weeks advance notice.

**FULL-TIME EMPLOYEES** - Regular employees working between a .80 and 1.0 FTE, will be compensated on an hourly and salary basis a proportionate share of PTO based on their FTE. New employees will be eligible to use two days of PTO during their probationary period. PTO may be accumulated to a maximum of 300 hours.

**NOTE 5 - COMPENSATED ABSENCES: (Continued)**

The following Paid Time Off schedule will be used (each day = 7.5 hours):

Years:	3 mos-2	3-4	5-9	10-14	15-19	20-24	25-29	30 above
Days:	17	19	22	25	27	29	31	33

**PART-TIME EMPLOYEES** - Part-time employees working between a .50 and .79 FTE on a regular basis, will be compensated on an hourly and salary basis a proportionate share of PTO based on their FTE. PTO may accumulate to a maximum of 300 hours.

The following Paid Time Off schedule will be used for employees working between .50 and .69 FTE (each day = 7.5 hours):

Years:	3 mos-2	3-4	5-9	10-14	15-19	20-24	25-29	30 above
Days:	10	12	15	18	20	22	24	26

**TEMPORARY EMPLOYEES** - Temporary employees would be exempt from any PTO hours.

**ALLOWANCE** - PTO shall not be credited for use until the employee has completed of continuous employment. At the end of the 90-day period, employees will receive a credit for the hours of annual leave which were earned during this period.

**ACCRUED PTO AT SEPARATION, RETIREMENT, OR DEATH OF EMPLOYEE** - Accrued PTO due an employee at the time of separation, retirement or death will be paid at the same time of payment of wages or salary for the last pay period, at the employee's current pay rate. Maximum number of hours paid out will be 300.

**NOTE 6 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEM:**Description of Plan and Plan Assets

The Health Department is in an agent multiple-employer defined benefit pension plan with the Municipal Employees' Retirement System (MERS). The system provides the following provisions: normal retirement, deferred retirement and service retirement to plan members and their beneficiaries. The service requirement is computed using credited service at the time of termination of membership multiplies by the sum of 2.25% and 2.5% for employees' times the final compensation (FAC). The most recent period of which actuarial data was available was for year ended December 31, 2023.

General Information about the Pension Plan

*Plan Description.* The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer 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 Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

**NOTE 6 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEM: (Continued)**
**01 – Gnrl Empl: Closed to new hires**

	<b>2023 Valuation</b>
<b>Benefit Multiplier:</b>	2.25% Multiplier (80 % max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	55/25
<b>Early Retirement (Reduced):</b>	50/25
	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	0%
<b>DC Plan for New Hires:</b>	10/1/1996
<b>Act 88:</b>	Yes (Adopted 3/28/2002)

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>2</u>
	4

Contributions

The employer 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.

The obligation to contribute and maintain the system for these employees was established by the personnel policy; currently no employee contribution is required.

Net Pension Liability

The Health Department's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.00 percent, in the long term
Investment rate of return	7.18 percent, net of investment and administrative expense.

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%.

Mortality rates used were based on the Pub-2010 Annual Mortality Table.

**NOTE 6 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEM: (Continued)**

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study in 2009-2013.

*Significant Changes from the Previous Actuarial Valuation:*

Mortality assumptions changed from RP-2014 Group Annuity Mortality Tables to the Pub-2010 Annual Mortality Tables

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	60.00%	2.70%
Global Fixed Income	20.00%	0.43%
Private Investments	20.00%	1.30%

*Discount Rate.* The discount rate used to measure the total pension liability is 7.18 percent for 2023. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions well be made at the rates agreed upon for employees and the actuarially determined rates for employers. 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.

**Changes in the Net Pension Liability:**

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances as of December 31, 2022</b>	\$ 1,456,164	\$ 1,096,751	\$ 359,413
Service cost	17,364	-	17,364
Interest on total pension liability	103,921	-	103,921
Difference between expected and actual experience	29,909	-	29,909
Changes in assumptions	11,163	-	11,163
Employer contributions	-	93,030	(93,030)
Employee contributions	-	-	-
Net investment income	-	125,102	(125,102)
Benefit payments, including employee refunds	(55,477)	(55,477)	-
Administrative expense	-	(2,646)	2,646
Other Changes	269	-	269
<b>Net changes</b>	<b>107,149</b>	<b>160,009</b>	<b>(52,860)</b>
<b>Balances as of December 31, 2023</b>	<b>\$ 1,563,313</b>	<b>\$ 1,256,760</b>	<b>\$ 306,553</b>

**NOTE 6 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEM: (Continued)**

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the Health Department, calculated using the discount rate of 7.18%, as well as what the Health Department's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.18%) or 1-percentage-point higher (8.18%) than the current rate:

	<b>1% Decrease (6.18%)</b>	<b>Current Discount Rate (7.18%)</b>	<b>1% Increase (8.18%)</b>
Health Department's net pension liability	\$480,793	\$306,553	\$158,287

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued MERS financial report.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2024, the Health Department recognized pension expense of \$33,929. At September 30, 2024, the Health Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	74,604	-
Contributions subsequent to the measurement date	67,653	-
Total	<u>\$ 142,257</u>	<u>\$ -</u>

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

<u>Year Ended September 30:</u>	
2025	30,291
2026	19,804
2027	33,377
2028	(8,868)

**NOTE 7- DEFINED CONTRIBUTION (MONEY PURCHASE) PENSION PLAN:**

The Benzie/Leelanau District Health Department contributes to a defined contribution retirement plan administered by the Municipal Employees Retirement System (MERS). Benefit provisions and contribution requirements are established and may be amended by the Board of Health.

The Health Department contributed \$326,128 and employees contributed \$65,228 to the Plan during the year ended September 30, 2024, equal to 10% and 2% respectively of the covered payroll.

**NOTE 8- RIGHT-TO-USE LEASE ASSET:**

The Health Department has recorded their leases for office space as a Right-to-Use Asset. These assets are amortized using the straight-line method over the term of the lease. The lease asset has been recorded at the present value of the future minimum lease payments as of the date of adoption.

The future minimum lease obligations and net present value of these leases as of September 30, 2024 are as follows:

<u>Year</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2025	\$ 110,575	\$ 21,153	\$ 131,728
2026	97,565	17,515	115,080
2027	43,243	15,377	58,620
2028	44,670	13,950	58,620
2029	46,143	12,477	58,620
2030 – 2034	254,580	38,520	293,100
2035 – 2036	<u>104,195</u>	<u>3,276</u>	<u>107,471</u>
Total	<u>\$ 700,971</u>	<u>\$ 122,268</u>	<u>\$ 823,239</u>

The subsequent amortization of the lease asset is as follows:

<u>Year</u>	<u>Amortization Expense</u>	<u>Accumulated Amortization</u>
2025	\$ 88,071	\$ 352,283
2026	88,071	440,354
2027	88,071	528,425
2028	88,071	616,496
2029	45,946	662,442
2030 – 2034	229,731	892,173
2035 – 2036	<u>91,892</u>	<u>984,065</u>
Total	<u>\$ 719,853</u>	

**NOTE 9- LEASE RECEIVABLE:**

The Health Department leases building space to various other organizations, with lease terms ending during the year 2036. The initial lease receivable and deferred inflow of resources related to leases was calculated as \$472,114 as of October 1, 2022. The subsequent payments made to the Health Department relating to the assets leased by other organizations are as follows:

<u>Year</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
2025	\$ 27,372	\$ 12,436	\$ 39,808
2026	28,275	11,533	39,808
2027	29,208	10,601	39,809
2028	30,172	9,637	39,809
2029	31,167	8,642	39,809
2030 – 2034	171,952	27,092	199,044
2035 – 2036	<u>76,985</u>	<u>2,633</u>	<u>79,618</u>
Total	<u>\$ 395,131</u>	<u>\$ 82,574</u>	<u>\$ 477,705</u>

**NOTE 10- CONTINGENT LIABILITIES:**

The Benzie/Leelanau District Health Department has received significant financial assistance from state and federal agencies in the form of various grants. The payment of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreement and are subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the Health Department. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Health Department at September 30, 2024.

**NOTE 11- RISK MANAGEMENT/INSURANCE:**

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Department is a member of Michigan Municipal Risk Management Authority (MMRMA) for risk of loss relating to its property and general liability except for auto.

The MMRMA is a municipal self-insurance entity operating pursuant to the State of Michigan Public Act 138 of 1982. The purpose of the MMRMA is to administer a risk management fund, which provides members with loss protection for general and property liability.

The Department has joined with numerous other governmental agencies in Michigan as a participant in MMRMA's "State Pool." Members of the State Pool do not have individual self-insured retention amounts other than a \$500 deductible per occurrence of liability coverage and a \$250 deductible per occurrence of property coverage.

State Pool members' limits of coverage (per occurrence) are \$5,000,000 for liability and \$350,000 for property. If a covered loss exceeds these limits or, if for any reason, MMRMA's resources are depleted, the payment of all unpaid losses is the sole obligation of the Department.

The Department carries commercial insurance for all other risks of loss including auto liability, vehicle physical damage, worker's compensation, liability, and health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in past three fiscal years.

**NOTE 12 - RESTATEMENTS:**
**Governmental Activities**

The beginning net position of the Governmental Activities in the government-wide Statement of Net Position has also been restated to record a prior period adjustment to correct local revenues and record a change in lease agreement provisions in the prior year. A reconciliation of the prior period ending net position to the current year beginning net position for the Governmental Activities is as follows:

	<u>Governmental Net Position</u>
Beginning net position as previously stated at October 1, 2023	\$ 1,400,765
Restatement to adjust for change in lease agreement	27,589
Restatement to adjust local revenues	<u>(73,754)</u>
Beginning net position, as restated at October 1, 2023	<u>\$ 1,354,600</u>

**General Fund**

The beginning fund balance of the General Fund has been restated on the fund basis financial statements to record a prior period adjustment to correct local revenues in the prior year. A reconciliation of the prior period ending fund balance to the current year beginning fund balance for the General Fund is as follows:

	<u>General Fund Fund Balance</u>
Beginning fund balance as previously stated at October 1, 2023	\$ 1,617,658
Restatement to adjust local revenues	<u>(73,754)</u>
Beginning fund balance, as restated at October 1, 2023	<u>\$ 1,543,904</u>

**NOTE 13 - IMPLEMENTATION OF GASB STATEMENT NO. 100, ACCOUNTING CHANGES AND ERROR CORRECTIONS:**

In June 2022, GASB Issued Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for making decisions or assessing accountability.

The Health Department implemented GASB Statement No. 100, Accounting Change and Error Corrections for the period ending September 30, 2024. The effects of the implementation were limited to presentation of the footnote disclosures.

## **Required Supplementary Information**

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# Benzie/Leelanau District Health Department

## Required Supplementary Information Employee Retirement and Benefit Systems Schedule of Changes in Pension Liability For the Year Ended September 30, 2024

	For MERS Years Ending 12/31							
	2023	2022	2021	2020	2019	2018	2017	2016
<b>Total pension liability</b>								
Service cost	\$ 17,364	\$ 15,580	\$ 15,086	\$ 14,069	\$ 13,496	\$ 14,646	\$ 24,438	\$ 22,216
Interest	103,921	103,857	101,622	94,012	89,344	85,985	78,531	72,853
Difference between expected and actual experience	29,909	(60,252)	(17,294)	(1,801)	(24,326)	50,233	26,412	1,545
Changes in assumptions	11,163	-	53,120	54,595	41,081	-	-	-
Benefit payments, including refund of member contributions	(55,477)	(55,477)	(59,326)	(63,175)	(63,175)	(35,857)	(26,751)	(26,751)
Other changes	269	-	-	-	4,703	-	-	1
<b>Net change in total pension liability</b>	107,149	3,708	93,208	97,700	61,123	115,007	102,630	69,864
<b>Total pension liability - beginning</b>	1,456,164	1,452,456	1,359,248	1,261,548	1,200,425	1,085,418	982,788	912,924
<b>Total pension liability - ending</b>	<u>\$ 1,563,313</u>	<u>\$ 1,456,164</u>	<u>\$ 1,452,456</u>	<u>\$ 1,359,248</u>	<u>\$ 1,261,548</u>	<u>\$ 1,200,425</u>	<u>\$ 1,085,418</u>	<u>\$ 982,788</u>
<b>Plan fiduciary net position</b>								
Contributions - employer	\$ 93,030	\$ 87,870	\$ 80,103	\$ 72,162	\$ 57,804	\$ 46,407	\$ 38,850	\$ 31,254
Contributions - employee	-	-	-	-	-	-	-	-
Net investment income	125,102	(123,808)	146,481	118,838	108,603	(33,156)	96,284	73,589
Benefit payments, including refunds of member contributions	(55,477)	(55,477)	(59,326)	(63,175)	(63,175)	(35,857)	(26,751)	(26,751)
Administrative expense	(2,646)	(2,242)	(1,680)	(1,833)	(1,870)	(1,620)	(1,521)	(1,451)
<b>Net change in plan fiduciary net position</b>	160,009	(93,657)	165,578	125,992	101,362	(24,226)	106,862	76,641
<b>Plan fiduciary net position - beginning</b>	1,096,751	1,190,408	1,024,830	898,838	797,476	821,702	714,840	638,199
<b>Plan fiduciary net position - ending</b>	<u>\$ 1,256,760</u>	<u>\$ 1,096,751</u>	<u>\$ 1,190,408</u>	<u>\$ 1,024,830</u>	<u>\$ 898,838</u>	<u>\$ 797,476</u>	<u>\$ 821,702</u>	<u>\$ 714,840</u>
<b>Net pension liability - ending</b>	<u>\$ 306,553</u>	<u>\$ 359,413</u>	<u>\$ 262,048</u>	<u>\$ 334,418</u>	<u>\$ 362,710</u>	<u>\$ 402,949</u>	<u>\$ 263,716</u>	<u>\$ 267,948</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	80%	75%	82%	75%	71%	66%	76%	73%
<b>Covered - employee payroll</b>	\$ 151,782	\$ 136,663	\$ 130,024	\$ 125,197	\$ 126,045	\$ 210,669	\$ 191,355	\$ 181,701
<b>Net pension liability as a percentage of covered-employee payroll</b>	202%	263%	202%	267%	288%	191%	138%	147%

## Benzie/Leelanau District Health Department

### Required Supplementary Information Employee Retirement and Benefit Systems Schedule of Employer Contributions For the Year Ended September 30, 2024

	For MERS Year Ending 12/31							
	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 93,030	\$ 87,870	\$ 80,103	\$ 72,162	\$ 57,804	\$ 46,407	\$ 38,850	\$ 31,254
Contributions in relation to the actuarially determined contribution	(93,030)	(87,870)	(80,103)	(72,162)	(57,804)	(46,407)	(38,850)	(31,254)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered - employee payroll	\$ 151,782	\$ 136,663	\$ 130,024	\$ 125,197	\$ 126,045	\$ 210,669	\$ 191,355	\$ 181,701
Contributions as a percentage of covered-employee payroll	61%	64%	62%	58%	46%	22%	20%	17%

#### Notes to Schedule:

Actuarially determined contribution rates are calculated as of December 31st, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10 years
Asset valuation method	5-years smoothed market
Inflation	2.50%
Salary increases	3.00%, average, including inflation
Investment rate of return	7.18%
Retirement age	In the 2023 actuarial valuation, expected retirement ages of general employees were adjusted to more closely reflect actual experience
Mortality	Assumptions were based on the Pub-2010 annual mortality tables.

**Benzie/Leelanau District Health Department****Required Supplementary Information  
Budgetary Comparison Schedule  
General Fund  
For the Year Ended September 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Budgetary fund balance, October 1, 2023	\$ 1,543,904	\$ 1,543,904	\$ 1,543,904	\$ -
Resources (inflows):				
Licenses and Permits	388,500	395,532	388,176	(7,356)
Charges for Services	1,189,144	1,339,046	1,238,941	(100,105)
Federal Sources	1,485,102	1,545,694	1,645,355	99,661
State Sources	1,486,358	2,375,803	2,313,115	(62,688)
Local Sources	1,620,825	1,680,693	1,587,334	(93,359)
Rents	261,192	261,192	258,888	(2,304)
Interest	40,000	87,500	102,778	15,278
Amounts available for appropriation	8,015,025	9,229,364	9,078,491	(150,873)
Charges to appropriations (outflows):				
Health and Welfare				
Salaries and Wages	3,491,536	3,680,611	3,633,200	47,411
Fringes	1,386,985	1,411,199	1,413,733	(2,534)
Supplies and Materials	411,384	1,141,977	868,151	273,826
Consultant	12,600	28,800	26,245	2,555
Contractual	385,054	444,511	432,211	12,300
Communications	54,602	66,101	43,904	22,197
Travel	139,690	188,332	165,898	22,434
Space	351,407	517,604	410,734	106,870
Capital Outlay	-	72,396	14,372	58,024
Miscellaneous	237,863	133,929	263,116	(129,187)
Total charges to appropriations	6,471,121	7,685,460	7,271,564	413,896
Budgetary fund balance, September 30, 2024	\$ 1,543,904	\$ 1,543,904	\$ 1,806,927	\$ 263,023

## **Supplementary Information**

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**Benzie/Leelanau District Health Department****General Fund  
Statement of Revenues, By Program  
Budget and Actual  
For the Year Ended September 30, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
General Administration	\$ 100,000	\$ 120,486	20,486
Community Health Assessment	6,835	5,659	(1,176)
Health Promotion	2,619	2,000	(619)
CHIR	636,689	618,354	(18,335)
Environmental Health	317	4,764	4,447
Septage Program	5,247	5,743	496
Long-Term Monitoring	1,552	850	(702)
Food Protection	245,377	243,288	(2,089)
DHHS Facilities *	5,018	4,460	(558)
Mortgage Evaluations *	316,021	326,859	10,838
Waste Management - Required	554,149	558,719	4,570
Private Wells	180,687	180,629	(58)
Type II Water Supply	191,038	166,107	(24,931)
COVID Workforce Development	255,143	209,478	(45,665)
COVID Immunizations	93,091	97,411	4,320
ELC COVID Contract Tracing	125,524	115,526	(9,998)
Emergency Preparedness	143,049	129,451	(13,598)
Public Swimming Pools*	4,016	3,730	(286)
Campgrounds*	4,223	4,741	518
EH Communicable Disease *	-	1,413	1,413
Vacant Land Development *	44,391	53,565	9,174
Measels	16,044	1,084	(14,960)
Syringe Service	49,195	46,596	(2,599)
Other Communicable Diseases	55,602	49,492	(6,110)
Immunization	764,429	768,890	4,461
Immunization Action Plan	85,487	86,866	1,379
Sexually Transmitted Diseases	48,222	32,589	(15,633)
HIV/AIDS Prevention	19,513	20,167	654
Benzie School Wellness Program	259,968	260,000	32
Michigan Safer Schools	454,207	419,596	(34,611)
Lead	12,589	7,611	(4,978)

**Benzie/Leelanau District Health Department****General Fund  
Statement of Revenues, By Program  
Budget and Actual  
For the Year Ended September 30, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Frankfort School Wellness Program	281,036	260,001	(21,035)
Suttons Bay School Wellness Program	270,668	260,000	(10,668)
Leland School Wellness Program	232,498	260,001	27,503
Leland SWP Construction	-	6,946	6,946
Suttons Bay SWP Construction	-	24,185	24,185
Frankfort SWP Construction	-	16,767	16,767
Vision	29,451	25,551	(3,900)
Children's Special Health Care Services	113,065	89,332	(23,733)
Hearing	31,989	27,765	(4,224)
Maternal and Infant Support Services (MIHP)	300,736	314,457	13,721
Healthy Futures	75,214	73,132	(2,082)
Leelanau Early Childhood	655,806	593,812	(61,994)
Family Planning	2,673	1,567	(1,106)
Medicaid Outreach	68,370	70,907	2,537
WIC	156,731	155,011	(1,720)
Migrant WIC	16,795	12,545	(4,250)
WIC - Breastfeeding	49,357	48,810	(547)
Breast/Cervical Cancer	-	4	4
Dental Outreach **	968	6,818	5,850
Personal Health Administration	-	7,718	7,718
Benzie Community Resource Center	263,629	272,514	8,885
Public Health Infrastructure	456,232	460,620	4,388
TOTAL REVENUES	<u>\$ 7,685,460</u>	<u>\$ 7,534,587</u>	<u>\$ (150,873)</u>

**NOTES:**

\* - Indicates Budgeted Revenue was included in with Environmental Health

\*\* - Indicates Budgeted Revenue was included in with Medicaid Outreach

# **Benzie/Leelanau District Health Department**

## **General Fund Statement of Expenditures, By Program Budget and Actual For the Year Ended September 30, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
General Administration	\$ 100,000	\$ 115,510	(15,510)
Community Health Assessment	6,835	5,659	1,176
Health Promotion	2,619	1,875	744
CHIR	636,689	623,274	13,415
Environmental Health	317	4,764	(4,447)
Septage Program	5,247	5,743	(496)
Long-Term Monitoring	1,552	786	766
Food Service	245,377	211,138	34,239
DHHS Facilities *	5,018	4,460	558
Mortgage Evaluation	316,021	326,859	(10,838)
Waste Management - Required	554,149	558,719	(4,570)
Private Wells	180,687	180,629	58
Type II Water Supply	191,038	166,107	24,931
COVID - Workforce Development	255,143	209,478	45,665
COVID Immunizations	93,091	97,411	(4,320)
ELC COVID Contract Tracing	125,524	115,526	9,998
Emergency Preparedness	143,049	129,451	13,598
Public Swimming Pools	4,016	4,028	(12)
Campgrounds	4,223	6,332	(2,109)
EH Communicable Disease *	-	176	(176)
Vacant Land Development *	44,391	41,868	2,523
Measels	16,044	1,084	14,960
Syringe Service	49,195	46,596	2,599
Other CD	55,602	49,492	6,110
Immunization	764,429	768,850	(4,421)
Immunization Action Plan	85,487	86,866	(1,379)
Sexually Transmitted Diseases	48,222	32,589	15,633
HIV/AIDS Prevention	19,513	20,167	(654)
Benzie School Wellness Program	259,968	260,000	(32)
MI Safer Schools	454,207	419,596	34,611
Lead	12,589	7,611	4,978
Frankfort School Wellness Program	281,036	260,001	21,035
Suttons Bay School Wellness Program	270,668	260,000	10,668
Leland School Wellness Program	232,498	260,001	(27,503)
Leland SWP Construction	-	6,946	(6,946)
Suttons Bay SWP Construction	-	24,185	(24,185)
Frankfort SWP Construction	-	16,767	(16,767)
Vision	29,451	25,551	3,900
Children's Special Health Care Services	113,065	89,332	23,733
Hearing	31,989	27,765	4,224

**Benzie/Leelanau District Health Department****General Fund  
Statement of Expenditures, By Program  
Budget and Actual  
For the Year Ended September 30, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Maternal and Infant Support Services (MIHP)	300,736	314,457	(13,721)
Healthy Futures	75,214	73,132	2,082
Leelanau Early Childhood	655,806	574,492	81,314
Family Planning	2,673	1,086	1,587
Medicaid Outreach	68,370	70,907	(2,537)
WIC	156,731	155,011	1,720
Migrant WIC	16,795	12,545	4,250
WIC - Breastfeeding	49,357	48,810	547
Breast/Cervical Cancer	-	4	(4)
Dental Outreach **	968	696	272
Personal Health Administration	-	7,718	(7,718)
Benzie Community Resource Center	249,257	272,514	(23,257)
Public Health Infrastructure	456,232	267,000	189,232
 TOTAL EXPENDITURES	 \$ 7,671,088	 \$ 7,271,564	 \$ 399,524

**NOTES:**

\* - Indicates Budgeted Revenue was included in with Environmental Health

\*\* - Indicates Budgeted Revenue was included in with Medicaid Outreach

**Benzie/Leelanau District Health Department****Administrative Programs  
Statement of Revenues and Expenditures  
Budget and Actual  
For the Year Ended September 30, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Interest on Deposits	\$ 87,500	\$ 89,467	\$ 1,967
Interest from Leases	-	13,311	13,311
State Funding	456,232	456,232	-
Charges for Services	14,937	31,720	16,783
Rents Collected	261,192	258,888	(2,304)
Local Funding	-	4,000	4,000
Total Revenues	819,861	853,618	33,757
EXPENDITURES:			
Salaries and Wages	196,940	198,287	(1,347)
Fringes	71,685	69,852	1,833
Supplies and Materials	295,251	93,530	201,721
Consultant	14,200	14,224	(24)
Contractual	219,567	215,490	4,077
Communications	2,572	1,535	1,037
Travel	7,130	8,110	(980)
Space	338,036	400,206	(62,170)
Capital Outlay	58,024	-	58,024
Distributive Cost	(480,444)	(418,773)	(61,671)
Miscellaneous	96,900	72,558	24,342
Total Expenditures	819,861	655,019	164,842
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 198,599	\$ 198,599

**Benzie/Leelanau District Health Department****Environmental Health Programs  
Statement of Revenues and Expenditures  
Budget and Actual  
For the Year Ended September 30, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$ 395,532	\$ 388,176	\$ (7,356)
Charges for Services	235,413	239,386	3,973
Federal Funding	503,146	503,146	-
State Funding	353,216	324,229	(28,987)
Local Funding	64,729	99,932	35,203
Total Revenues	1,552,036	1,554,869	2,833
EXPENDITURES:			
Salaries and Wages	846,703	842,286	4,417
Fringes	346,623	343,393	3,230
Supplies and Materials	77,065	75,633	1,432
Consultant	3,500	1,050	2,450
Contractual	36,250	36,027	223
Communications	12,519	7,752	4,767
Travel	65,300	59,089	6,211
Space	44,552	42,902	1,650
Distributive Cost	79,241	66,579	12,662
Miscellaneous	40,283	36,900	3,383
Total Expenditures	1,552,036	1,511,611	40,425
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 43,258	\$ 43,258

**Benzie/Leelanau District Health Department****Public Health Programs  
Statement of Revenues and Expenditures  
Budget and Actual  
For the Year Ended September 30, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 1,088,696	\$ 967,835	\$ (120,861)
Federal Funding	1,042,548	1,142,209	99,661
State Funding	1,566,355	1,532,654	(33,701)
Local Funding	1,615,964	1,483,402	(132,562)
Total Revenues	5,313,563	5,126,100	(187,463)
EXPENDITURES:			
Salaries and Wages	2,636,968	2,592,627	44,341
Fringes	992,891	1,000,488	(7,597)
Supplies and Materials	769,661	698,988	70,673
Consultant	11,100	10,971	129
Contractual	188,694	180,694	8,000
Communications	51,010	34,617	16,393
Travel	115,902	98,699	17,203
Space	135,016	119,104	15,912
Capital Outlay	14,372	14,372	-
Distributive Cost	241,054	200,716	40,338
Miscellaneous	156,895	153,658	3,237
Total Expenditures	5,313,563	5,104,934	208,629
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 21,166	\$ 21,166

**Reports on Compliance**

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**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**MEMBER AICPA**  
**DIVISION FOR CPA FIRMS**

**MEMBER MICPA**  
**OFFICES IN MICHIGAN**

**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***

Members of the Board of Health  
Benzie/Leelanau District Health Department  
Benzonia, Michigan 49616

We have audited, 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, the financial statements of the governmental activities and major fund of the Benzie/Leelanau District Health Department, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Benzie/Leelanau District Health Department's basic financial statements, and have issued our report thereon dated January 30, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Benzie/Leelanau District Health Department'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Benzie/Leelanau District Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Benzie/Leelanau District Health Department'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 these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Benzie/Leelanau District Health Department'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.



**Anderson, Tackman & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

January 30, 2025



**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**KINROSS OFFICE**

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**DIVISION FOR CPA FIRMS**

**MEMBER MICPA**  
**OFFICES IN MICHIGAN**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Members of the Board of Health  
Benzie/Leelanau District Health Department  
Benzonia, Michigan 49616

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Benzie Leelanau District Health Department's, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Benzie Leelanau District Health Department's major federal programs for the year ended September 30, 2024. The Benzie Leelanau District Health Department'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, Benzie/Leelanau District Health Department complied, in all material respects, with 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, 2024.

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

We conducted our audit on 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 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 Benzie/Leelanau District Health Department and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence that 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 Health Department'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 Benzie/Leelanau District Health Department'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 Benzie/Leelanau District Health Department'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 judgement made by a reasonable user of the report on compliance about Benzie/Leelanau District Health Department'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 judgement 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 Benzie/Leelanau District Health Department'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 Benzie/Leelanau District Health Department'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 Benzie/Leelanau District Health Department'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 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.

Members of the Board of Health  
Benzie/Leelanau District Health Department

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.



**Anderson, Tackman & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

January 30, 2025

**Benzie Leelanau District Health Department**

Schedule of Expenditures of Federal Awards For the Year Ended September 30, 2024				
<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Passed Through</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
Women with Infant Children Breastfeeding	10.557	MDHHS	232MI013W5003	\$ 9,821
Women with Infant Children Migrant Services	10.557	MDHHS	242M1003W1003	28,969
Women with Infant Children Resident Services	10.557	MDHHS	242M1003W1003	134,420
Total U.S. Department of Agriculture				173,210
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</b>				
<b>ADMINISTRATION FOR CHILDREN AND FAMILIES:</b>				
Public Health Emergency Preparedness	93.069	MDHHS	U3REP190584	102,845
Public Health Emergency Preparedness	93.069	MDHHS	NU90TU000003	22,979
Tuberculosis TB Control	93.116	MDHHS	NU52PS910173	282
Immunization - IAP	93.268	MDHHS	NH23IP922635	20,837
Immunization - Fixed Fees	93.268	MDHHS	NH23IP922635	5,720
Immunization-COVID	93.268	MDHHS	NH23IP922635	92,853
Immunization - Vaccince Initiative	93.268	MDHHS	NH23IP922635	37,537
Immunization - COVID Bridge Access	93.268	MDHHS	NH23IP922635	520
Reopening Schools HRA	93.323	MDHHS	NU50CK000510	410,293
COVID Workforce Development	93.354	MDHHS	NU90TP922186	209,478
Subtotal				903,344
<b>Medicaid Cluster</b>				
SDOH Hub Pilot	93.778	MDHHS	2305MI5ADM	79,799
Medical Assistance Program	93.778	MDHHS	2405MI5MAP	222
CSHCS Care Coordination	93.778	MDHHS	2505MI5ADM	1,929
CSHCS Care Coordination	93.778	MDHHS	2405MI5ADM	1,929
CSHCS Medicaid Elevated Blood Lead Case Management	93.778	MDHHS	2405MI5MAP	222
Subtotal - Medicaid Cluster				84,101
Strengthen MI PH Workforce and Infrastructure	93.967	MDHHS	NE11OE000025	464,477
Enabling Services Women-MCH	93.994	MDHHS	B0447425	20,223
Subtotal				484,700
Total U.S. Department of Health & Human Services				1,472,145
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				\$ 1,645,355

See accompanying notes to schedule of expenditures of federal awards.

## **Benzie/Leelanau District Health Department**

### **Notes to Schedule of Expenditures of Federal Awards For the Year Ended September 30, 2024**

#### **NOTE A - BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Benzie Leelanau District Health Department under programs of the federal government for the year ended September 30, 2024. 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 Benzie Leelanau District Health Department, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Benzie Leelanau District Health Department.

#### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Expenditures reported on the Schedule are reported on the 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.

#### **NOTE C - INDIRECT COST:**

For purposes of charging indirect costs to federal awards, the Health Department has elected to use the 10% de minimus cost rate as permitted by CFR Section 200.414 of the Uniform Guidance.

#### **NOTE D - RECONCILIATION TO BASIC FINANCIAL STATEMENTS:**

The following is a reconciliation of the amounts reported on the basic financial statements to the schedule of expenditures of federal awards:

Total Federal per Financial Statements	
Revenues	\$ <u>1,645,355</u>
Total Federal Revenue Recognized per Schedule of	
Expenditures of Federal Awards	\$ <u><u>1,645,355</u></u>

**Section I – Summary of Auditor’s Results**

---

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified  
that are not considered to be  
material weaknesses? No

Noncompliance material to financial  
statements noted? No

**Federal Awards**

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified  
that are not considered to be  
material weaknesses? No

Type of auditors' report issued on  
compliance for major programs: Unmodified

Any audit findings disclosed that are  
required to be reported in accordance  
with Title 2 (CFR) part 200, Uniform  
Guidance? No

**Identification of Major Programs****CFDA NUMBERS****Name of Federal Program or Cluster**

93.967 Strengthen MI PH Workforce and Infrastructure

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

Auditee qualified as low risk auditee? Yes

**Section II – Financial Statement Findings**

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**NONE.**

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

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**NONE.**

**NONE.**



**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**MEMBER MICPA**  
**OFFICES IN MICHIGAN**

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

Members of the Board of Health  
Benzie/Leelanau District Health Department  
Benzonia, Michigan 49616

We have audited the financial statements of the governmental activities and major fund of the Benzie/Leelanau District Health Department for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *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 to you in our letter dated January 7, 2025. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Matters**

***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Benzie/Leelanau District Health Department are described in Note 1 to the financial statements. As described in Note 13 to the financial statements, the Benzie/Leelanau District Health Department changed accounting policies related to accounting changes and error corrections by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 100, *Accounting Changes and Error Changes* in 2024. The application of existing policies was not changed during fiscal year 2024. We noted no transactions entered into by the Health Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions that 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 were:

- Management's estimate of the depreciation expense is based on estimated lives. We evaluated the key factors and assumptions used to develop the estimate to determine that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of vacation bank.

- Management's estimate for pension benefits were based on various assumptions regarding life expectancies, inflation, and investment rates.
- Management's estimate of the allowance for uncollectible accounts receivable is based on past experience and future expectations for collection of various account balances and has been determined to be \$0.
- Management's estimate of the discount rate used in the present value of leases were based on the interest rate charged by the lessor, when available. If unavailable, the estimated incremental borrowing rate is used.

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 the 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 January 30, 2025.

### ***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 Benzie/Leelanau District Health Department'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 Benzie/Leelanau District Health Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **New Pronouncements**

The GASB has issued the following statements and implementation guides:

1. Statement No. 101, "Compensated Absences." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends September 30, 2025.
2. Statement No. 102, "Certain Risk Disclosures." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends September 30, 2025.

Earlier application of these statements is encouraged. For the original pronouncements and the implementation guides, please visit the GASB's website, [www.gasb.org](http://www.gasb.org).

### **Other Matters**

We applied certain limited procedures to the management's discussion and analysis, schedule of funding progress, and budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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 the statements of revenues and expenditures – budget and actual, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquires 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 other 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 information and use of management, the Board of Health, state awarding agencies, pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

### **Conclusion**

We would like to express our appreciation, as well as that of our staff for the excellent cooperation we received while performing the audit. If we can be of assistance, please contact us.



**Anderson, Tackman & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

January 30, 2025

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**To: Benzie-Leelanau District Health Department Board of Health Members**

**From: Daniel Thorell, MS, RS, Health Officer**

**Date: February 26, 2025**

**Subject: February Board of Health Report**

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The Health Officer Report for February focused on policy and advocacy activity that directly affects local health departments and the health of communities in Michigan. This time of year, the Michigan Association of Local Public Health (MALPH) publishes their legislative and funding priorities to directly support local health departments in Michigan.

## **1. Key Points from the MALPH Legislative and Funding Priorities for 2025**

### **I. Tobacco Sales Regulation**

**Background:** A package of several bills was introduced in the 2023-24 legislative session. This package focused on the following actions:

- End the sale of flavored tobacco products, including flavored e-cigarettes and menthol-flavored cigarettes.
- Require tobacco retailers to be licensed, just like liquor retailers, so the state can enforce the laws prohibiting the sale of tobacco to minors.
- Tax e-cigarette and vaping products containing nicotine for the first time and increase tobacco taxes with proceeds used to reduce tobacco use among youth.
- Allow local counties and cities to enact tougher restrictions on tobacco sales within their own community.
- Repeal ineffective penalties that punish youth for tobacco purchase, use and possession.

*MALPH supports these measures to reduce tobacco usage among youth in Michigan.*

### **II. Statewide Septic Code**

**Background:** Numerous proposals have been introduced over the past several decades to create a statewide septic code. The proposals introduced in the 2023-2024 legislative session made far more progress than previous attempts and included a wide array of stakeholders. This effort would:

- Create a technical advisory committee and identify funding for a statewide onsite wastewater system database. The governor's budget proposal includes \$7 million for a statewide database.
- Define a uniform standard for onsite wastewater evaluations.
- Establish a statewide code for the regulation of onsite wastewater systems.

*MALPH supports the establishment of a statewide septic code that is consistent with the core principles document jointly developed by MALEHA and MALPH in 2019.*

### **III. Lead Abatement Package**

**Background:** An effort in the 2023-24 legislative effort would have amended Part 54A (Lead Abatement) of the Public Health Code to revise the threshold considered an elevated blood lead level in children and to change requirements related to lead abatement and mitigation for certain buildings or activities, among other changes; some components are to codify EPA requirements into state law; children with elevated blood lead levels would be automatically referred to the Early On program.

*MALPH supports efforts to lower the blood lead level threshold and to make EPA requirements for abatement and mitigation the standard in Michigan.*

### **IV. Public Health Funding**

**Essential Local Public Health Services** – *MALPH supports the maintenance of current funding levels of \$75 million.*

**Childhood Lead Prevention Program (CLPP)**– *MALPH supports increased funding for the CLPP Program to support increased demand for local public health services resulting from the passage of P.A. 146 of 2023).*

**Flexible Local Public Health Funding** – *MALPH supports non-fragmented funding that supports local needs and provides adequate amounts for critical local health department functions, such as planning, financial management, communications, and convening.*

### **2. Federal Funding Impacts for Local Health Departments**

- Local Health Departments communicate with our State Partners through MALPH. At this time, the message coming from our State Partners has been conduct business as usual.
- Federal funding amounts to approximately 21% of the health department's revenue (\$1,607,818 in FY24).
  - Women, Infant, and Children (WIC)
  - Health Futures
  - Immunizations
  - Children's Special Health Care
  - Medicaid Outreach
  - Public Health Emergency Preparedness
  - Infectious Disease Prevention
  - Noncommunity Water Supply (Public Wells)

### **3. Benzie Remodeling Project Update**

The project has been delayed due to contract negotiations with the architect and contractor. The new anticipated start date is the first week of March.

- Contracts will be finalized by Monday, February 24th.
- Project completion date has been extended to July 1<sup>st</sup>.

**ACCOUNTS PAYABLE TOTALS**  
**(February 2025)**  
**BOH meeting**

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2/1/2025.....	\$130,379.21
2/15/2025.....	\$17,645.53
2/15/2025.....	\$75,850.00

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TOTAL	\$223,874.74
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**Benzie Leelanau District Health Department**

Vendor Activity  
101 - General Administration  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	1099 & W-2 FORMS	72729	Office Supplies	161.57
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	PHONES/ALTIGEN	85850	Telephone	738.64
1/31/2025	1/31/2025	020125JAN001	Applied Imaging	2718591	PRINTER/COPIERS	72727	Printing	314.67
1/31/2025	1/31/2025	020125JAN003	Christina Trigg	012225CT	PER DIEM	81809	Per Diem	40.00
1/31/2025	1/31/2025	020125JAN004	Dr. David Quimby	012225DQ	PER DIEM	81809	Per Diem	40.00
1/31/2025	1/31/2025	020125JAN004	Dr. David Quimby	012225DQ	MILEAGE	86010	Mileage	50.40
1/31/2025	1/31/2025	020125JAN005	Dr. Mark Kuiper	012225MK	PER DIEM	81809	Per Diem	40.00
1/31/2025	1/31/2025	020125JAN005	Dr. Mark Kuiper	012225MK	MILEAGE	86010	Mileage	19.60
1/31/2025	1/31/2025	020125JAN006	Gary Sauer	012225GS	PER DIEM	81809	Per Diem	40.00
1/31/2025	1/31/2025	020125JAN006	Gary Sauer	012225GS	MILEAGE	86010	Mileage	11.20
1/31/2025	1/31/2025	020125JAN007	Gwenne Allgaier	012225GA	PER DIEM	81809	Per Diem	40.00
1/31/2025	1/31/2025	020125JAN007	Gwenne Allgaier	012225GA	MILEAGE	86010	Mileage	44.80
1/31/2025	1/31/2025	020125JAN008	Mark Walter	012225MW	PER DIEM	81809	Per Diem	40.00
1/31/2025	1/31/2025	020125JAN008	Mark Walter	012225MW	MILEAGE	86010	Mileage	27.30
1/31/2025	1/31/2025	020125JAN010	Nugent Hardware	1252025NUG	CONTACT GLUE	72727	Printing	13.99
1/31/2025	1/31/2025	020125JAN012	PROFILE	0090451-IN	SHREDDING BIN PICKUP	92101	Janitorial Serv	60.00
1/31/2025	1/31/2025	020125JAN018	Theresa Ramsey	538	RURAL DATA GRANT	80808	Other Consultnt	636.94
1/31/2025	1/31/2025	020125JAN019	Wyant	34279	COMPUTER LICENSES	96931	Computer Main.	7,900.00
1/31/2025	1/31/2025	020125JAN019	Wyant	34279	COMPUTER LICENSES	96958	Computer Lic.	2,257.40
1/31/2025	1/31/2025	021525JAN002	Wex Bank	102598727	FUEL FOR TRUCK	72750	Fuel - WEX	40.06
1/31/2025	1/31/2025	021525JAN003	Amazon	1DFR-JMVY-CXPF	BATTERIES, STAMP,FILE FOLDERS, LEGAL PADS, TAPE, STENO PADS	72729	Office Supplies	141.41
1/31/2025	1/31/2025	021525JAN004	Amazon	13TP-R6VL-3D9Y	PORTABLE IPS MONITOR W/STAND	72729	Office Supplies	199.98
1/31/2025	1/31/2025	47049	State of Michigan	013125SOM	ANNUAL MEMBERSHIP FEE FOR MIDEAL	96955	Dues	180.00
1/31/2025	1/31/2025	47050	TC Print Copy	5270	DT BUSINESS CARDS, FEB & MARCH FLYERS	72727	Printing	40.08
2/15/2025	2/15/2025	021525001FEB003	Wyant	34418	MATERIALS TO FIX ADMIN WIFI	72743	Other Supplies	483.34
2/15/2025	2/15/2025	021525FEB001	Charter	005311501020125	DATA LINE	85852	Data Line	600.00
2/15/2025	2/15/2025	021525FEB002	Charter	005311401020125	DATA LINE	85852	Data Line	139.98
2/15/2025	2/15/2025	021525FEB003	Charter	005281701020125	DATA LINE	85852	Data Line	139.98

**Benzie Leelanau District Health Department**

Vendor Activity

101 - General Administration

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
2/15/2025	2/15/2025	021525FEB005	Charter	005280501020125	DATA LINE	85852	Data Line	720.00
2/15/2025	2/15/2025	47057	Anderson, Tackman	138482	PROGRESS BILLING W/ AUDIT OF FINANCIAL STATEMENTS YE 9/30/24	80802	Audit	4,900.00
Transaction Total								<u>20,061.34</u>
Total 101 - General Administration								20,061.34

**Benzie Leelanau District Health Department**

Vendor Activity  
104 - Health Promotion  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
							Total 104 - Health Promotion	94.56

**Benzie Leelanau District Health Department**

Vendor Activity

110 - CHIR-Northern Michigan Health Consortium

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	HOTEL FOR ALDRIDGE CHIR BBO RETREAT	86861	Meals/Lodging	102.90
1/31/2025	1/31/2025	020125JAN002	Approved Contact	465	ANNUAL TEX BOT MESSAGES	96956	Subscriptions	90.00
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
2/15/2025	2/15/2025	021525FEB006	Amazon	1VKF-6VPV-FHN6	IPHONE CHARGER, CASE, SCREEN PROTECTOR	72742	Program Supplie	35.30
							Total 110 - CHIR-Northern Michigan Health Consortium	273.20

**Benzie Leelanau District Health Department**

Vendor Activity  
111 - CHIR-Medicaid Health Plans  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	MICHWA CHW MEMBERSHIP	96955	Dues	150.00
1/31/2025	1/31/2025	020125JAN002	Approved Contact	465	ANNUAL TEX BOT MESSAGES	96956	Subscriptions	270.00
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	945.57
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	209.38
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	161.43
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	180.00
1/31/2025	1/31/2025	47043	Linguistica	64559	RUSSIAN INTERPRETING SERVICES	81810	Other Contractu	5.32
1/31/2025	1/31/2025	47050	TC Print Copy	5270	COMMUNITY CONNECTION FLYERS	72727	Printing	38.63
1/31/2025	1/31/2025	47052	Full Circle Wellness	1025	JAN REFLECTIVE SUPERVISION	80808	Other Consultnt	750.00
							Total 111 - CHIR-Medicaid Health Plans	2,710.33

**Benzie Leelanau District Health Department**

Vendor Activity

205 - General Environmental Health

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN001	Applied Imaging	2718591	PRINTER/COPIERS	72727	Printing	37.21
1/31/2025	1/31/2025	021525JAN004	Amazon	13TP-R6VL-3D9Y	BULBS	72729	Office Supplies	24.99
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	DATA LINES	85852	Data Line	40.01
1/31/2025	1/31/2025	47041	Leelanau County	13125LC	MAINTENANCE COST SHARING AGREEMENT	93901	BLDHD Rent	2,650.00
							Total 205 - General Environmental Health	2,752.21

**Benzie Leelanau District Health Department**

Vendor Activity  
210 - Food Protection  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	FOOD SAFETY EXAMS	72742	Program Supplie	1,151.68
1/31/2025	1/31/2025	47045	MI Dept of Ag-Food	791-11295187	TEMPORARY FOOD LICENSES	72740	Food Lic Fees	39.00
2/15/2025	2/15/2025	47063	MI Dept of Ag-Food	791-11316386	FOOD SAFETY ED FEE & FIXED ESTAB LICENSE FEE- JAN 2025	72740	Food Lic Fees	30.00
							Total 210 - Food Protection	1,220.68

**Benzie Leelanau District Health Department**

Vendor Activity  
222 - DHHS Facilities  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN014	SOS Analytical	247894	WATER TESTING FOR DHS INSPECTION	72735	Water Tests	50.00
							Total 222 - DHHS Facilities	50.00

**Benzie Leelanau District Health Department**

Vendor Activity  
226 - Mortgage Evaluation  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN014	SOS Analytical	247894	WATER TESTING FOR EVALUATIONS	72735	Water Tests	1,650.00
1/31/2025	1/31/2025	47047	Philip Egeler	01272025PE	REFUND FOR WATER ONLY EVAL	63010	Mort. Eval Refu	62.00
							Total 226 - Mortgage Evaluation	1,712.00

**Benzie Leelanau District Health Department**

Vendor Activity

241 - Private Wells

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN014	SOS Analytical	247894	WATER TESTING FOR NEW WELLS, EVALUATIONS,DHS INSPECTION	72735	Water Tests	675.00
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	L23-376	WATER TESTING FOR L23-376	72735	Water Tests	40.00
1/31/2025	1/31/2025	47053	Great Lakes Lab	L23-376	WATER TESTING FOR L23-376	72735	Water Tests	40.00
2/15/2025	2/15/2025	47060	Derrick Rockey	2132025DR	DAMAGED WELL CAP REPLACEMENT	81810	Other Contractu	244.52
2/15/2025	2/15/2025	47061	Great Lakes Lab	L23-251	WATER TESTING L23-251	72735	Water Tests	40.00
							Total 241 - Private Wells	1,039.52

**Benzie Leelanau District Health Department**

Vendor Activity  
250 - COVID Immunizations  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	02152025FEB001	Hospital Network	97768	MEDICAL WASTE PICKUP	96812	Med. Wst Dispsl	<u>66.58</u>
							Total 250 - COVID Immunizations	66.58

**Benzie Leelanau District Health Department**

Vendor Activity  
259 - Emergency Preparedness  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	020125JAN002	Approved Contact	465	ANNUAL TEX BOT MESSAGES	96956	Subscriptions	90.00
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
1/31/2025	1/31/2025	020125JAN016	Sue Sparkman	012225SS	REIMBURSEMENT FOR DINNER AT EPC TRAINING	86861	Meals/Lodging	30.00
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	DATA LINES	85852	Data Line	80.02
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	53.81
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
1/31/2025	1/31/2025	47046	Motorol Solutions	8281955916	RADIO	72743	Other Supplies	3,337.07
2/15/2025	2/15/2025	021525001FEB001	Sue Sparkman	020132025SP	MEAL REIMBURSEMENT FOR ICS-400 TRAINING 11/11-11/13/24	86861	Meals/Lodging	87.66
2/15/2025	2/15/2025	021525001FEB002	Sue Sparkman	02092025SP	MEAL REIMBURSEMENT FOR HSEEP TRAINING 2/9-2/11 IN GR	86861	Meals/Lodging	124.79
2/15/2025	2/15/2025	47067	State of MI -DTMB	25-000282	ACTIVATION OF EMERGENCY PREPARDNESS RADIO	72743	Other Supplies	250.00
							Total 259 - Emergency Preparedness	4,192.91

**Benzie Leelanau District Health Department**

Vendor Activity  
268 - Vacant Land Development  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	47034	Abigail M Janko	012025AMJ	REFUND FOR VACANT LAND EVAL	62910	Land Eval Refun	330.00
							Total 268 - Vacant Land Development	330.00

**Benzie Leelanau District Health Department**

Vendor Activity

309 - Infection Prevention Response Support

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96956	Subscriptions	124.86
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
							Total 309 - Infection Prevention Response Support	169.86

**Benzie Leelanau District Health Department**

Vendor Activity  
310 - Syringe Service Program  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	47050	TC Print Copy	5270	HARM REDUCTION CARDS & STICKERS	72727	Printing	35.70
							Total 310 - Syringe Service Program	35.70

**Benzie Leelanau District Health Department**

Vendor Activity

313 - Other CD

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	53.81
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	53.81
2/15/2025	2/15/2025	47065	Munson Medical Staff	011525MMC	ANNUAL MEDICAL STAFF DUES	96955	Dues	300.00
							Total 313 - Other CD	407.62

**Benzie Leelanau District Health Department**

Vendor Activity  
314 - Immunization  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	020125JAN002	Approved Contact	465	ANNUAL TEX BOT MESSAGES	96956	Subscriptions	270.00
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	189.12
1/31/2025	1/31/2025	020125JAN018	Theresa Ramsey	538	RURAL DATA GRANT	80808	Other Consultnt	1.09
1/31/2025	1/31/2025	02152025FEB001	Hospital Network	97768	MEDICAL WASTE PICKUP	96812	Med. Wst Dispsl	66.58
1/31/2025	1/31/2025	47035	ASD Healthcare	3201519216	10 DOSES RSV	72764	Clinic Supplies	2,832.00
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	405.00
2/15/2025	2/15/2025	021525FEB002	Charter	005311401020125	PHONE	85850	Telephone	39.99
2/15/2025	2/15/2025	021525FEB004	Charter	005281601020125	PHONE	85850	Telephone	39.99
2/15/2025	2/15/2025	47058	ASD Healthcare	3204579499	BOOSTRIX TDAP TIPLOK .5ML LEELANAU OFFICE	72764	Clinic Supplies	426.38
2/15/2025	2/15/2025	47058	ASD Healthcare	3204579852	BOOSTRIX TDAP TIPLOK .5ML BENZIE OFFICE	72764	Clinic Supplies	426.38
							Total 314 - Immunization	4,696.53

**Benzie Leelanau District Health Department**

Vendor Activity

316 - Immunization Action Plan

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
1/31/2025	1/31/2025	47050	TC Print Copy	5270	TEEN VACCINE FLYERS	72727	Printing	<u>28.33</u>
							Total 316 - Immunization Action Plan	122.89

**Benzie Leelanau District Health Department**

Vendor Activity  
369 - Benzie School Wellness Program  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	283.68
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	LAMINATOR SHEETS, CARDSTOCK	72729	Office Supplies	49.28
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	WALL HOOKS	72742	Program Supplie	16.66
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	104.70
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	90.00
1/31/2025	1/31/2025	47056	Uplift Counseling LL	01312025UPLIFT	BENZIE SCHOOL STAFF REFLECTIVE SUPERVISION	81810	Other Contractu	250.00
							Total 369 - Benzie School Wellness Program	794.32

**Benzie Leelanau District Health Department**

Vendor Activity  
371 - MI Safer Schools  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	189.12
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	LAMINATOR SHEETS, MONITOR STAND, NOICE MACHINES, KEYBOARD	72729	Office Supplies	498.76
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	NOICE MACHINES, WALL HOOKS	72742	Program Supplie	143.61
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	101.76
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	180.00
2/15/2025	2/15/2025	021525FEB007	Amazon	1DD7-6D4G-VTRV	HAND SANITIZER	72764	Clinic Supplies	<u>14.20</u>
							Total 371 - MI Safer Schools	1,127.45

**Benzie Leelanau District Health Department**

Vendor Activity  
376 - Frankfort School Wellness Program  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	189.12
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	LAMINATOR SHEETS, CARDSTOCK	72729	Office Supplies	49.28
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	NOICE MACHINES, WALL HOOKS	72742	Program Supplie	75.97
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	HALLS	72764	Clinic Supplies	13.34
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	53.81
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	50.88
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
2/15/2025	2/15/2025	021525FEB007	Amazon	1DD7-6D4G-VTRV	HAND SANITIZER	72764	Clinic Supplies	14.20
							Total 376 - Frankfort School Wellness Program	491.60

**Benzie Leelanau District Health Department**

Vendor Activity

377 - Suttons Bay School Wellness Program

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	NASN MEMBERSHIP RENEWAL	96955	Dues	154.00
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	283.68
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	LAMINATOR SHEETS, CARDSTOCK	72729	Office Supplies	49.29
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	WALL HOOKS	72742	Program Supplie	8.33
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	104.69
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
2/15/2025	2/15/2025	021525FEB007	Amazon	1DD7-6D4G-VTRV	HAND SANITIZER	72764	Clinic Supplies	14.20
							Total 377 - Suttons Bay School Wellness Program	659.19

**Benzie Leelanau District Health Department**

Vendor Activity  
378 - Leland School Wellness Program  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	283.68
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	LAMINATOR SHEETS, CARDSTOCK	72729	Office Supplies	49.29
1/31/2025	1/31/2025	021525JAN001	Amazon	1QV7-X9RH-G43J	NOICE MACHINES, WALL HOOKS	72742	Program Supplie	67.64
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	101.76
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
1/31/2025	1/31/2025	47052	Full Circle Wellness	1025	JAN REFLECTIVE SUPERVISION	80808	Other Consultnt	250.00
2/15/2025	2/15/2025	021525FEB007	Amazon	1DD7-6D4G-VTRV	HAND SANITIZER	72764	Clinic Supplies	14.20
							Total 378 - Leland School Wellness Program	811.57

**Benzie Leelanau District Health Department**

Vendor Activity

414 - Vision

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
							Total 414 - Vision	94.56

**Benzie Leelanau District Health Department**

Vendor Activity

416 - Children's Special Health Care Services

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	<u>53.81</u>
							Total 416 - Children's Special Health Care Services	148.37

**Benzie Leelanau District Health Department**

Vendor Activity

417 - Hearing

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
							Total 417 - Hearing	94.56

**Benzie Leelanau District Health Department**

Vendor Activity  
424 - Maternal-Infant Support Services  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	mi-AIMH YEARLY MEMBERSHIP FEE 2025	96955	Dues	70.00
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
1/31/2025	1/31/2025	020125JAN015	Spratt LLC	2307	REFLECTIVE CONSULATION FOR MIHP & ECD	81810	Other Contractu	300.00
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	107.62
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
							Total 424 - Maternal-Infant Support Services	617.18

**Benzie Leelanau District Health Department**

Vendor Activity  
431 - Leelanau Early Childhood  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN001	Amazon	1Y6K-W4V4-DRN1	INK PADS, ANIMAL & GRAHAM CRACKERS	72742	Program Supplie	47.92
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	PIZZA FOR OUTREACH EVENT	72742	Program Supplie	154.20
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	ICHAT FOR EMPLOYEES/VOLUNTE...	72743	Other Supplies	40.00
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	VISA EGIFT CARDS	72743	Other Supplies	300.00
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	CHW TRAINING FOR DUNKLOW	86870	Training & Educ	1,500.00
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	CPR TRAINING	86870	Training & Educ	36.00
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	DECA ANNUAL LICENSE & ASSESSEMENT RATINGS	96912	Licensing Fees	399.95
1/31/2025	1/31/2025	020125JAN002	Approved Contact	465	ANNUAL TEX BOT MESSAGES	96956	Subscriptions	180.00
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	472.80
1/31/2025	1/31/2025	020125JAN015	Spratt LLC	2307	REFLECTIVE CONSULATION FOR MIHP & ECD	81810	Other Contractu	300.00
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	209.42
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	107.62
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	270.00
1/31/2025	1/31/2025	47050	TC Print Copy	5271	FEB FLYERS, ART FLYERS	72727	Printing	69.23
2/15/2025	2/15/2025	47064	MI-AIMH	01242025CY	ENDORSEMENT RENEWAL FEE & MI-AIMH MEMBERSHIP/COURTN... YAPLE	96955	Dues	100.00
							Total 431 - Leelanau Early Childhood	4,187.14

**Benzie Leelanau District Health Department**

Vendor Activity

461 - WIC

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN002	Approved Contact	465	ANNUAL TEX BOT MESSAGES	96956	Subscriptions	90.00
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	94.56
1/31/2025	1/31/2025	021525JAN006	Verizon	6105042835	CELL PHONES	85851	Cell Phone	53.81
1/31/2025	1/31/2025	47039	Great Lakes CPR, LLC	22393820	CPR TRAINING SKILLS SESSION	86870	Training & Educ	45.00
							Total 461 - WIC	283.37

**Benzie Leelanau District Health Department**

Vendor Activity  
465 - WIC Breastfeeding  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	021525JAN007	Verizon	6105042836	CELL PHONES	85851	Cell Phone	<u>53.81</u>
							Total 465 - WIC Breastfeeding	53,81

**Benzie Leelanau District Health Department**

Vendor Activity  
719 - Personal Health Administration  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96956	Subscriptions	162.32
1/31/2025	1/31/2025	020125JAN011	Patagonia Health	12424	PERSONAL HEALTH SOFTWARE	96958	Computer Lic.	378.24
1/31/2025	1/31/2025	47040	Grow Benzie	105	ANNUAL BENZIE HSC MEMBERSHIP DUES 2025	96955	Dues	1,200.00
2/15/2025	2/15/2025	021525FEB008	VISA	02012025VISA	MAILCHIMP	96956	Subscriptions	<u>110.00</u>
							Total 719 - Personal Health Administration	1,850.56

**Benzie Leelanau District Health Department**

Vendor Activity  
995 - Benzie Community Resource Center  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN002	DTE Energy	013125DTE	NATURAL GAS BILL	92011	Space-Gas	430.91
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	CAT LITTER FOR PAINT CANS	72743	Other Supplies	35.98
1/31/2025	1/31/2025	013125JAN003	VISA-Honor Bank	013125HONVISA	KNOX BOX	93101	Grounds & Bldg	521.00
1/31/2025	1/31/2025	020125JAN009	NHF Sub	013125NHF	LOAN PAYMENT	92920	Loan Payments	4,885.00
1/31/2025	1/31/2025	020125JAN017	The Boat Doctors	2036	PLOWING AND SALTING OF BCRC	92111	Snow Removal	5,005.00
1/31/2025	1/31/2025	020125JAN018	Theresa Ramsey	538	RURAL DATA GRANT	80808	Other Consultnt	32.75
1/31/2025	1/31/2025	02152025FEB002	Northern MI Janitori	2773	CLEANING SERVICE FOR BCRC	92101	Janitorial Serv	6,820.00
1/31/2025	1/31/2025	02152025FEB003	Valley City Linen	1/28/25VCL	RUG CLEANING SERVICE	92101	Janitorial Serv	280.46
1/31/2025	1/31/2025	021525JAN005	Consumers Energy	01312025CE	ELECTRIC FOR BCRC	92001	Space-Electric	3,859.27
1/31/2025	1/31/2025	47051	Fortress Security	10392	CENTRAL STATION MONITORING	93101	Grounds & Bldg	311.88
1/31/2025	1/31/2025	47054	Republic Services	0239-003728811	GARBAGE PICKUP	92101	Janitorial Serv	579.84
2/15/2025	2/15/2025	021525FEB003	Charter	005281701020125	PHONE	85850	Telephone	79.98
2/15/2025	2/15/2025	021525FEB010	DTE Energy	2152025DTE	GAS HEATING	92011	Space-Gas	354.47
2/15/2025	2/15/2025	47062	Image 360	91768	3 LOGO SIGNS FOR BLDHD,NWMHS,CWN & INSTALLATION	72743	Other Supplies	865.81
2/15/2025	2/15/2025	47068	TKS Security	29442	LABOR FOR REPAIR WEST SIDE PARKING CAMERA	93101	Grounds & Bldg	360.00
2/15/2025	2/15/2025	47069	Westshore Plumbing	8474	REPAIR OF FAUCET IN EMPLOYEE LADIES RESTROOM /BENZIE	93101	Grounds & Bldg	167.00
							Total 995 - Benzie Community Resource Center	24,589.35

**Benzie Leelanau District Health Department**

Vendor Activity  
996 - Leelanau Resource Center  
From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
1/31/2025	1/31/2025	020125JAN013	Solutions For You	HA-N4CQG118	CLEANING FOR JANUARY IN LEELANAU	92101	Janitorial Serv	1,300.00
1/31/2025	1/31/2025	47042	Leelanau Montessori	013125LEEMON	FEBRUARY RENT 2025	93901	BLDHD Rent	<u>6,032.00</u>
							Total 996 - Leelanau Resource Center	7,332.00

**Benzie Leelanau District Health Department**

Vendor Activity  
998 - Public Health Infrastructure  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	47048	Portable Storage	9375	STORAGE BOX RENT	92051	Space-Maintenan	160.00
2/15/2025	2/15/2025	47066	Portable Storage	9711	STORAGE BOX RENT FOR FEB	92051	Space-Maintenan	160.00
								<hr/>
								Total 998 - Public Health Infrastructure
								320.00
								<hr/>
Report Opening/Current Balance								<hr/>
Report Transaction Totals								83,390.96
								<hr/>
Report Current Balances								<hr/> <hr/>

**Benzie Leelanau District Health Department**

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN005	Aflac	855536	JAN MANUAL AP	10100	Honor Checking	0.00
1/31/2025	1/31/2025	013125JAN005	Aflac	855536	AFLAC INSURANCE	20100	Accounts Payabl	0.00
1/31/2025	1/31/2025	013125JAN005	Aflac	855536	JAN MANUAL AP	20100	Accounts Payabl	0.00
1/31/2025	1/31/2025	013125JAN005	Aflac	855536	AFLAC INSURANCE	21217	Other Ins WH	<u>1,867.22</u>
					Transaction Total			<u>1,867.22</u>
							Total No RU Code	<u>1,867.22</u>
Report Opening/Current Balance								<u>                    </u>
Report Transaction Totals								<u>1,867.22</u>
Report Current Balances								<u><u>                    </u></u>

# **Benzie Leelanau District Health Department**

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	47036	BCN	250070040632	HEALTH INSURANCE	12130	Hlth Ins PrePd	59,947.56
1/31/2025	1/31/2025	47036	BCN	250070040632	HEALTH INSURANCE	20100	Accounts Payabl	0.00
2/1/2025	2/1/2025	47036	BCN	250070040632	HEALTH INSURANCE	10100	Honor Checking	0.00
2/1/2025	2/1/2025	47036	BCN	250070040632	HEALTH INSURANCE	20100	Accounts Payabl	0.00
2/15/2025	2/15/2025	47059	BCN	250350037805	HEALTHCARE INSURANCE	10100	Honor Checking	0.00
2/15/2025	2/15/2025	47059	BCN	250350037805	HEALTHCARE INSURANCE	12130	Hlth Ins PrePd	56,250.04
2/15/2025	2/15/2025	47059	BCN	250350037805	HEALTHCARE INSURANCE	20100	Accounts Payabl	0.00
Transaction Total								<u>116,197.60</u>
Total No RU Code								<u>116,197.60</u>
Report Opening/Current Balance								<u>                    </u>
Report Transaction Totals								<u>116,197.60</u>
Report Current Balances								<u><u>                    </u></u>

# Benzie Leelanau District Health Department

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	47037	Dearborn	013125DEAR	LIFE INSURANCE	12170	Life Ins PrePd	279.00
1/31/2025	1/31/2025	47037	Dearborn	013125DEAR	LIFE INSURANCE	20100	Accounts Payabl	0.00
2/1/2025	2/1/2025	47037	Dearborn	013125DEAR	LIFE INSURANCE	10100	Honor Checking	0.00
2/1/2025	2/1/2025	47037	Dearborn	013125DEAR	LIFE INSURANCE	20100	Accounts Payabl	0.00
Transaction Total								279.00
Total No RU Code								279.00
Report Opening/Current Balance								
Report Transaction Totals								279.00
Report Current Balances								

**Benzie Leelanau District Health Department**

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	47038	Delta Dental	RIS0006181642	DENTAL	12140	Dntl Ins. PrePd	4,437.38
1/31/2025	1/31/2025	47038	Delta Dental	RIS0006181642	DENTAL	20100	Accounts Payabl	0.00
2/1/2025	2/1/2025	47038	Delta Dental	RIS0006181642	DENTAL	10100	Honor Checking	0.00
2/1/2025	2/1/2025	47038	Delta Dental	RIS0006181642	DENTAL	20100	Accounts Payabl	0.00
					Transaction Total			4,437.38
							Total No RU Code	4,437.38
Report Opening/Current Balance								
Report Transaction Totals								4,437.38
Report Current Balances								

# Benzie Leelanau District Health Department

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
2/15/2025	2/15/2025	021525001FEB	Health Dept of NW MI	5990	MEDICAL OFFICER 2/25	10100	Honor Checking	0.00
2/15/2025	2/15/2025	021525001FEB	Health Dept of NW MI	5990	MEDICAL OFFICER 2/25	12129	Prepd Exp-Other	5,240.59
2/15/2025	2/15/2025	021525001FEB	Health Dept of NW MI	5990	MEDICAL OFFICER 2/25	20100	Accounts Payabl	0.00
Transaction Total								5,240.59
Total No RU Code								5,240.59
Report Opening/Current Balance								
Report Transaction Totals								5,240.59
Report Current Balances								

# **Benzie Leelanau District Health Department**

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	013125JAN004	MERS BENEFIT	00163309-1	JAN MANUAL AP	10100	Honor Checking	0.00
1/31/2025	1/31/2025	013125JAN004	MERS BENEFIT	00163309-1	DEFINED BENEFIT	12180	DB Retire PrePd	3,077.00
1/31/2025	1/31/2025	013125JAN004	MERS BENEFIT	00163309-1	DEFINED BENEFIT	20100	Accounts Payabl	0.00
1/31/2025	1/31/2025	013125JAN004	MERS BENEFIT	00163309-1	JAN MANUAL AP	20100	Accounts Payabl	0.00
2/15/2025	2/15/2025	021525FEB009	MERS BENEFIT	00164201-1	FEB MANUAL AP	10100	Honor Checking	0.00
2/15/2025	2/15/2025	021525FEB009	MERS BENEFIT	00164201-1	DEFINED BENEFIT	12180	DB Retire PrePd	3,077.00
2/15/2025	2/15/2025	021525FEB009	MERS BENEFIT	00164201-1	DEFINED BENEFIT	20100	Accounts Payabl	0.00
2/15/2025	2/15/2025	021525FEB009	MERS BENEFIT	00164201-1	FEB MANUAL AP	20100	Accounts Payabl	0.00
Transaction Total								6,154.00
Total No RU Code								6,154.00
Report Opening/Current Balance								
Report Transaction Totals								6,154.00
Report Current Balances								

# Benzie Leelanau District Health Department

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	47044	mETIIFE	01132025MET	SHORT & LONG TERM DISIBILITY	12150	Dsblty Ins PreP	3,213.56
1/31/2025	1/31/2025	47044	mETIIFE	01132025MET	LIFE INS	12170	Life Ins PrePd	443.07
1/31/2025	1/31/2025	47044	mETIIFE	01132025MET	LIFE, SHORT & LONG TERM DIS, VOLUNTARY LIFE INS.	20100	Accounts Payabl	0.00
1/31/2025	1/31/2025	47044	mETIIFE	01132025MET	VOLUNTARY LIFE INS.	21216	Life Ins WH	1,464.29
2/1/2025	2/1/2025	47044	mETIIFE	01132025MET	LIFE, SHORT & LONG TERM DIS, VOLUNTARY LIFE INS.	10100	Honor Checking	0.00
2/1/2025	2/1/2025	47044	mETIIFE	01132025MET	LIFE, SHORT & LONG TERM DIS, VOLUNTARY LIFE INS.	20100	Accounts Payabl	0.00
Transaction Total								<u>5,120.92</u>
Total No RU Code								<u>5,120.92</u>
Report Opening/Current Balance								<u>                    </u>
Report Transaction Totals								<u>5,120.92</u>
Report Current Balances								<u>                    </u>

**Benzie Leelanau District Health Department**

Vendor Activity  
No RU Code  
From 1/31/2025 Through 2/15/2025

Effective Date	Document Date	Check/Voucher Number	Vendor Name	Invoice #	Invoice Description	GL Code	GL Short Title	Expenses
1/31/2025	1/31/2025	47055	Standard	02012025TS	FEBRUARY VISION INSURANCE	12160	Vision Ins PrPd	596.52
1/31/2025	1/31/2025	47055	Standard	02012025TS	FEBRUARY VISION INSURANCE	20100	Accounts Payabl	0.00
1/31/2025	1/31/2025	47055	Standard	120124TS	VISION INSURANCE FOR DEC -REISSUED FOR 1ST CK NOT RECEIVED	12160	Vision Ins PrPd	590.55
1/31/2025	1/31/2025	47055	Standard	120124TS	VISION INSURANCE FOR DEC -REISSUED FOR 1ST CK NOT RECEIVED	20100	Accounts Payabl	0.00
2/15/2025	2/15/2025	47055	Standard	02012025TS	FEBRUARY VISION INSURANCE	10100	Honor Checking	0.00
2/15/2025	2/15/2025	47055	Standard	02012025TS	FEBRUARY VISION INSURANCE	20100	Accounts Payabl	0.00
2/15/2025	2/15/2025	47055	Standard	120124TS	VISION INSURANCE FOR DEC -REISSUED FOR 1ST CK NOT RECEIVED	10100	Honor Checking	0.00
2/15/2025	2/15/2025	47055	Standard	120124TS	VISION INSURANCE FOR DEC -REISSUED FOR 1ST CK NOT RECEIVED	20100	Accounts Payabl	0.00
Transaction Total								<u>1,187.07</u>
Total No RU Code								<u>1,187.07</u>
Report Opening/Current Balance								<u></u>

**Benzie Leelanau District Health Department**

Vendor Activity

No RU Code

From 1/31/2025 Through 2/15/2025

<u>Effective Date</u>	<u>Document Date</u>	<u>Check/Voucher Number</u>	<u>Vendor Name</u>	<u>Invoice #</u>	<u>Invoice Description</u>	<u>GL Code</u>	<u>GL Short Title</u>	<u>Expenses</u>
Report Transaction Totals								1,187.07
Report Current Balances								

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Revenues			
Fees & Collections			
Sewage Permit Refund	(1,053.00)	0.00	0.00%
Private Pay Clinic Fees	1,595.00	3,500.00	45.57%
Clinic Fees-Private Insurance	114,418.92	177,500.00	64.46%
Well Permit Refund	(168.00)	0.00	0.00%
Revenue-Campground Trailer Parks	145.00	6,757.00	2.14%
Revenue-Food Licenses	3,987.50	121,000.00	3.29%
Revenue-Sewage Permits	45,331.00	200,000.00	22.66%
Revenue-Well Permits	25,893.00	110,000.00	23.53%
Tattoo/Body Art Fees	500.00	0.00	0.00%
Revenue-Land Evals/Site Surveys	13,115.00	55,000.00	23.84%
Revenue-Mortgage Evaluation	38,275.00	200,000.00	19.13%
Radon Testing	123.00	100.00	123.00%
Donations	1.00	0.00	0.00%
Land Evaluations - Refund	(880.00)	0.00	0.00%
Mortgage Eval Refund	(267.00)	0.00	0.00%
Total Fees & Collections	241,016.42	873,857.00	27.58%
Medicaid/Medicare Revenue			
Medicaid Clinic Fees	47,897.23	245,900.00	19.47%
Clinic Fees - Medicare	278,925.15	401,700.00	69.43%
Managed Health Care Plan	31,179.16	108,000.00	28.86%
WIC Blood Lead Tests	181.26	0.00	0.00%
Total Medicaid/Medicare Revenue	358,182.80	755,600.00	47.40%
Cost Based Reimbursement			
Cost Based Reimbursement	86,712.00	198,423.00	43.70%
Total Cost Based Reimbursement	86,712.00	198,423.00	43.70%
Federal Financial Participation			
Federal Financial Participation	60,628.89	110,124.00	55.05%
Total Federal Financial Participation	60,628.89	110,124.00	55.06%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
State Funding (MDHHS-CPBC)			
Prior Year-State Funding	93,845.44	0.00	0.00%
MDHHS - CPBC Categorical Grant	559,685.88	2,414,143.00	23.18%
Total State Funding (MDHHS-CPBC)	653,531.32	2,414,143.00	27.07%
ESLPHS - DEQ & MDHHS			
ELPHS Funding	255,841.00	621,476.00	41.16%
Total ESLPHS - DEQ & MDHHS	255,841.00	621,476.00	41.17%
DEQ Type II Grant			
MDEQ Type II Grant	60,676.32	174,230.00	34.82%
Total DEQ Type II Grant	60,676.32	174,230.00	34.83%
Other State Fees/Funding			
MDHHS Lic Facilities	1,130.00	7,005.00	16.13%
Swimming Pools	0.00	6,582.00	0.00%
Septage Licensing	0.00	5,703.00	0.00%
Other State Funding	97,446.00	97,446.00	100.00%
VFC Vaccine Received	9,698.70	35,000.00	27.71%
Non-CPBC Funding/Grants	94.00	29,252.00	0.32%
Total Other State Fees/Funding	108,368.70	180,988.00	59.88%
Local Grants			
Other Local Grants	150.00	102,980.00	0.14%
Northern Michigan Health Consortium	73,347.92	132,455.00	55.37%
Michigan Center for Rural Health	8,480.58	17,754.00	47.76%
Michigan Health Endowment Foundation	62,194.85	140,000.00	44.42%
Leelanau Early Childhood	138,501.81	741,189.00	18.68%
Healthy Futures Grant	0.00	45,005.00	0.00%
Total Local Grants	282,675.16	1,179,383.00	23.97%
Reimbursement Funds/Charge for Service			
Charge for Service	0.00	2,132.00	0.00%
Food Courses	4,465.00	6,000.00	74.41%
Reimbursed Revenues	21,231.59	80,000.00	26.53%
Total Reimbursement Funds/Charge for Service	25,696.59	88,132.00	29.16%
Rents Collected			

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Rents Collected	87,064.00	261,192.00	33.33%
Total Rents Collected	87,064.00	261,192.00	33.33%
Interest			
Interest	24,914.00	19,190.00	129.82%
Total Interest	24,914.00	19,190.00	129.83%
Local Funds			
Local Funds Distributive	195,644.00	660,097.00	29.63%
Local In-Kind	0.00	140,000.00	0.00%
Total Local Funds	195,644.00	800,097.00	24.45%
Total Revenues	2,440,951.20	7,676,835.00	31.80%
Expenditures			
Salaries & Wages			
Salaries	1,304,151.31	3,973,550.00	32.82%
Insurance Payout	14,854.67	0.00	0.00%
Earnings			
Total Salaries & Wages	1,319,005.98	3,973,550.00	33.19%
Fringe Benefits			
FICA	95,037.36	307,153.00	30.94%
Medical Insurance	186,760.23	701,677.00	26.61%
Employer-HSA	37,972.20	0.00	0.00%
Life Insurance	1,858.22	6,088.00	30.52%
Unemployment	7,329.86	14,096.00	51.99%
Compensation			
Retirement	132,056.99	407,835.00	32.38%
Workers Compensation	5,717.00	16,675.00	34.28%
Physicals	390.00	200.00	195.00%
Dental Insurance	16,840.02	51,969.00	32.40%
Disability Insurance	12,594.41	41,991.00	29.99%
Vision Insurance	2,419.66	7,786.00	31.07%
Total Fringe Benefits	498,975.95	1,555,470.00	32.08%
Agency Operating Expenses			
Advertising	29.75	1,500.00	1.98%
Membership & Dues	6,172.00	6,639.00	92.96%
Bank Fees	10.00	0.00	0.00%
Total Agency Operating Expenses	6,211.75	8,139.00	76.32%
Supplies & Materials			
Printing	2,429.95	13,132.00	18.50%
Postage	1,732.00	10,050.00	17.23%
Office Supplies	3,782.71	10,807.00	35.00%
Janitorial Supplies	1,945.42	5,032.00	38.66%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
<hr/>			
Water Tests	15,262.01	43,684.00	34.93%
Food License Fees	255.00	9,000.00	2.83%
Temporary Campground Fees	0.00	700.00	0.00%
Program Supplies	16,597.67	350,353.00	4.73%
Other Supplies	10,233.65	17,304.00	59.14%
Fuel Purchases	170.83	2,200.00	7.76%
Clinic Supplies	158,998.24	474,260.00	33.52%
VFC Vaccine Received	9,698.70	35,000.00	27.71%
Total Supplies & Materials	<u>221,106.18</u>	<u>971,522.00</u>	<u>22.76%</u>
Technology Services/Subscriptions			
Licensing Fees	1,193.50	0.00	0.00%
Computer Maintenance	31,225.00	98,015.00	31.85%
Subscriptions	2,034.85	0.00	0.00%
Annual Computer Subscriptions/Licensing	51,933.87	86,726.00	59.88%
Total Technology Services/Subscriptions	<u>86,387.22</u>	<u>184,741.00</u>	<u>46.76%</u>
Equipment Rental/Maintenance			
Equipment Maintenance & Repairs	215.00	0.00	0.00%
Equipment	9,886.00	0.00	0.00%
Vehicle Maintenance and Repairs	99.50	1,500.00	6.63%
Equipment Rental	442.74	38,660.00	1.14%
Total Equipment Rental/Maintenance	<u>10,643.24</u>	<u>40,160.00</u>	<u>26.50%</u>
Medical Operating Expenses			
Medical Waste Disposal	399.48	1,125.00	35.50%
Total Medical Operating Expenses	<u>399.48</u>	<u>1,125.00</u>	<u>35.51%</u>
General Liability Insurance			
Insurance	15,715.00	47,145.00	33.33%
Total General Liability Insurance	<u>15,715.00</u>	<u>47,145.00</u>	<u>33.33%</u>
Consultant Services			
Consultant Services-Audit	2,800.00	8,000.00	35.00%
Consultant Services-Legal	1,825.00	6,775.00	26.93%
Other Consultant Services	4,441.38	0.00	0.00%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Total Consultant Services	9,066.38	14,775.00	61.36%
Contractual Services			
Health Officer	9,517.98	0.00	0.00%
Medical Director	20,145.72	59,618.00	33.79%
Per Diem	1,000.00	2,880.00	34.72%
Other Contractual	8,567.70	156,659.00	5.46%
Website Maintenance	490.00	1,000.00	49.00%
Total Contractual Services	39,721.40	220,157.00	18.04%
Communications			
Telephone	2,735.23	10,679.00	25.61%
Cell Phone	8,131.22	28,902.00	28.13%
Data Line	3,513.58	23,173.00	15.16%
Total Communications	14,380.03	62,754.00	22.91%
Travel & Training			
Mileage	43,206.49	140,666.00	30.71%
Meals/Lodging	2,427.20	22,175.00	10.94%
Training & Education	4,838.00	8,963.00	53.97%
Total Travel & Training	50,471.69	171,804.00	29.38%
Space Costs			
Space-Electric	12,801.92	40,000.00	32.00%
Space-Gas	791.59	2,500.00	31.66%
Space-Maintenance Contracts	770.00	0.00	0.00%
Janitorial Services	35,167.52	97,940.00	35.90%
Snow Removal	8,305.00	7,000.00	118.64%
Loan Payments	19,540.00	58,620.00	33.33%
Space-Distributed Costs	10,600.00	82,535.00	12.84%
Space-Grounds & Building Maintenance	20,732.22	50,000.00	41.46%
BLDHD Rent	51,164.00	73,108.00	69.98%
Total Space Costs	159,872.25	411,703.00	38.83%
Building Costs			
Capital Outlay Local	0.00	13,794.00	0.00%
Total Building Costs	0.00	13,794.00	0.00%
Distributed Costs - Administrative			
Administration O/H	0.00	1.00	0.00%
Total Distributed Costs - Administrative	0.00	1.00	0.00%
Distributive Costs - PH Program & Support			
PH Administration	0.00	(3.00)	0.00%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
EH Administration	0.00	(1.00)	0.00%
Total Distributive Costs - PH Program & Support	0.00	(4.00)	0.00%
Total Expenditures	2,431,956.55	7,676,836.00	31.68%
Net Revenues/(Expenditures)	8,994.65	(1.00)	(899,465.04)%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

200 - Environmental Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Revenues			
Fees & Collections			
Sewage Permit Refund	(1,053.00)	0.00	0.00%
Well Permit Refund	(168.00)	0.00	0.00%
Revenue-Campground Trailer Parks	145.00	6,757.00	2.14%
Revenue-Food Licenses	3,987.50	121,000.00	3.29%
Revenue-Sewage Permits	45,331.00	200,000.00	22.66%
Revenue-Well Permits	25,893.00	110,000.00	23.53%
Tattoo/Body Art Fees	500.00	0.00	0.00%
Revenue-Land Evals/Site Surveys	13,115.00	55,000.00	23.84%
Revenue-Mortgage Evaluation	38,275.00	200,000.00	19.13%
Radon Testing	123.00	100.00	123.00%
Land Evaluations - Refund	(880.00)	0.00	0.00%
Mortgage Eval Refund	(267.00)	0.00	0.00%
Total Fees & Collections	125,001.50	692,857.00	18.04%
ESLPHS - DEQ & MDHHS			
ELPHS Funding	186,012.00	558,042.00	33.33%
Total ESLPHS - DEQ & MDHHS	186,012.00	558,042.00	33.33%
DEQ Type II Grant			
MDEQ Type II Grant	60,676.32	174,230.00	34.82%
Total DEQ Type II Grant	60,676.32	174,230.00	34.83%
Other State Fees/Funding			
MDHHS Lic Facilities	1,130.00	7,005.00	16.13%
Swimming Pools	0.00	6,582.00	0.00%
Septage Licensing	0.00	5,703.00	0.00%
Other State Funding	97,446.00	97,446.00	100.00%
Total Other State Fees/Funding	98,576.00	116,736.00	84.44%
Reimbursement			
Funds/Charge for Service			
Food Courses	4,465.00	6,000.00	74.41%
Reimbursed Revenues	30.00	0.00	0.00%
Total Reimbursement Funds/Charge for Service	4,495.00	6,000.00	74.92%
Local Funds			
Local Funds Distributive	54,700.00	164,084.00	33.33%
Total Local Funds	54,700.00	164,084.00	33.34%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

200 - Environmental Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Total Revenues	529,460.82	1,711,949.00	30.93%
Expenditures			
Salaries & Wages			
Salaries	305,833.97	961,700.00	31.80%
Insurance Payout	2,900.91	0.00	0.00%
Earnings			
Total Salaries & Wages	308,734.88	961,700.00	32.10%
Fringe Benefits			
FICA	22,840.40	73,581.00	31.04%
Medical Insurance	42,427.51	176,711.00	24.00%
Employer-HSA	8,408.09	0.00	0.00%
Life Insurance	440.94	1,459.00	30.22%
Unemployment	1,714.49	3,378.00	50.75%
Compensation			
Retirement	33,333.56	97,768.00	34.09%
Workers Compensation	1,357.11	3,997.00	33.95%
Physicals	130.00	0.00	0.00%
Dental Insurance	3,676.79	12,449.00	29.53%
Disability Insurance	3,197.52	10,059.00	31.78%
Vision Insurance	551.84	1,865.00	29.58%
Total Fringe Benefits	118,078.25	381,267.00	30.97%
Agency Operating Expenses			
Advertising	29.75	0.00	0.00%
Membership & Dues	30.00	30.00	100.00%
Total Agency Operating	59.75	30.00	199.17%
Expenses			
Supplies & Materials			
Printing	183.24	400.00	45.81%
Postage	264.89	1,710.00	15.49%
Office Supplies	954.73	1,787.00	53.42%
Water Tests	13,910.00	41,200.00	33.76%
Food License Fees	255.00	9,000.00	2.83%
Temporary Campground	0.00	700.00	0.00%
Fees			
Program Supplies	3,618.67	10,800.00	33.50%
Other Supplies	189.99	7,200.00	2.63%
Fuel Purchases	130.77	2,200.00	5.94%
Total Supplies & Materials	19,507.29	74,997.00	26.01%
Technology			
Services/Subscriptions			

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

200 - Environmental Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Computer Maintenance	5,000.00	18,000.00	27.77%
Annual Computer Subscriptions/Licensing	27,574.62	21,665.00	127.27%
Total Technology Services/Subscriptions	32,574.62	39,665.00	82.12%
Equipment Rental/Maintenance			
Vehicle Maintenance and Repairs	99.50	0.00	0.00%
Equipment Rental	143.28	0.00	0.00%
Total Equipment Rental/Maintenance	242.78	0.00	0.00%
Consultant Services			
Consultant Services-Legal	0.00	1,775.00	0.00%
Total Consultant Services	0.00	1,775.00	0.00%
Contractual Services			
Health Officer	3,140.94	0.00	0.00%
Medical Director	6,043.72	20,866.00	28.96%
Total Contractual Services	9,184.66	20,866.00	44.02%
Communications			
Telephone	525.22	2,388.00	21.99%
Cell Phone	800.00	3,450.00	23.18%
Data Line	1,213.99	6,757.00	17.96%
Total Communications	2,539.21	12,595.00	20.16%
Travel & Training			
Mileage	18,817.73	63,363.00	29.69%
Meals/Lodging	256.80	0.00	0.00%
Training & Education	215.00	0.00	0.00%
Total Travel & Training	19,289.53	63,363.00	30.44%
Space Costs			
Space-Distributed Costs	21,404.07	71,201.00	30.06%
Total Space Costs	21,404.07	71,201.00	30.06%
Distributed Costs - Administrative			
Administration O/H	42,730.90	84,492.00	50.57%
Total Distributed Costs - Administrative	42,730.90	84,492.00	50.57%
Distributive Costs - PH Program & Support			
EH Administration	0.00	(1.00)	0.00%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

200 - Environmental Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Total Distributive Costs - PH Program & Support	<u>0.00</u>	<u>(1.00)</u>	<u>0.00%</u>
Total Expenditures	<u>574,345.94</u>	<u>1,711,950.00</u>	<u>33.55%</u>
Net Revenues/(Expenditures)	<u>(44,885.12)</u>	<u>(1.00)</u>	<u>4,488,512.11%</u>

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

910 - Personal Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Revenues			
Fees & Collections			
Private Pay Clinic Fees	1,595.00	3,500.00	45.57%
Clinic Fees-Private Insurance	114,418.92	177,500.00	64.46%
Donations	1.00	0.00	0.00%
Total Fees & Collections	116,014.92	181,000.00	64.10%
Medicaid/Medicare Revenue			
Medicaid Clinic Fees	47,897.23	245,900.00	19.47%
Clinic Fees - Medicare	278,925.15	401,700.00	69.43%
Managed Health Care Plan	31,179.16	108,000.00	28.86%
WIC Blood Lead Tests	181.26	0.00	0.00%
Total Medicaid/Medicare Revenue	358,182.80	755,600.00	47.40%
Cost Based Reimbursement			
Cost Based Reimbursement	86,712.00	198,423.00	43.70%
Total Cost Based Reimbursement	86,712.00	198,423.00	43.70%
Federal Financial Participation			
Federal Financial Participation	60,628.89	110,124.00	55.05%
Total Federal Financial Participation	60,628.89	110,124.00	55.06%
State Funding (MDHHS-CPBC)			
Prior Year-State Funding	93,845.44	0.00	0.00%
MDHHS - CPBC Categorical Grant	708,918.06	2,091,244.00	33.89%
Total State Funding (MDHHS-CPBC)	802,763.50	2,091,244.00	38.39%
ESLPHS - DEQ & MDHHS			
ELPHS Funding	69,829.00	63,434.00	110.08%
Total ESLPHS - DEQ & MDHHS	69,829.00	63,434.00	110.08%
Other State Fees/Funding			
VFC Vaccine Received	9,698.70	35,000.00	27.71%
Non-CPBC Funding/Grants	94.00	29,252.00	0.32%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

910 - Personal Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Total Other State Fees/Funding	9,792.70	64,252.00	15.24%
Local Grants			
Other Local Grants	150.00	102,980.00	0.14%
Northern Michigan Health Consortium	73,347.92	132,455.00	55.37%
Michigan Center for Rural Health	8,480.58	17,754.00	47.76%
Michigan Health Endowment Foundation	62,194.85	140,000.00	44.42%
Leelanau Early Childhood Healthy Futures Grant	138,501.81 0.00	741,189.00 45,005.00	18.68% 0.00%
Total Local Grants	282,675.16	1,179,383.00	23.97%
Reimbursement Funds/Charge for Service			
Reimbursed Revenues	20,768.36	0.00	0.00%
Total Reimbursement Funds/Charge for Service	20,768.36	0.00	0.00%
Local Funds			
Local Funds Distributive	140,944.00	496,013.00	28.41%
Local In-Kind	0.00	140,000.00	0.00%
Total Local Funds	140,944.00	636,013.00	22.16%
Total Revenues	1,948,311.33	5,279,473.00	36.90%
Expenditures			
Salaries & Wages			
Salaries	898,484.62	2,738,067.00	32.81%
Insurance Payout Earnings	9,792.81	0.00	0.00%
Total Salaries & Wages	908,277.43	2,738,067.00	33.17%
Fringe Benefits			
FICA	64,936.84	209,498.00	30.99%
Medical Insurance	131,593.66	468,356.00	28.09%
Employer-HSA	27,252.75	0.00	0.00%
Life Insurance	1,287.94	4,152.00	31.01%
Unemployment Compensation	4,719.24	9,614.00	49.08%
Retirement	91,487.57	278,357.00	32.86%
Workers Compensation	3,976.11	11,372.00	34.96%
Physicals	130.00	0.00	0.00%
Dental Insurance	11,682.48	35,446.00	32.95%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

910 - Personal Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Disability Insurance	8,535.86	28,641.00	29.80%
Vision Insurance	1,667.81	5,311.00	31.40%
Total Fringe Benefits	347,270.26	1,050,747.00	33.05%
Agency Operating Expenses			
Membership & Dues	2,413.00	1,609.00	149.96%
Total Agency Operating Expenses	2,413.00	1,609.00	149.97%
Supplies & Materials			
Printing	1,229.22	9,232.00	13.31%
Postage	630.91	5,840.00	10.80%
Office Supplies	1,144.85	4,950.00	23.12%
Program Supplies	12,979.00	84,958.00	15.27%
Other Supplies	4,225.57	7,204.00	58.65%
Clinic Supplies	158,998.24	474,260.00	33.52%
VFC Vaccine Received	9,698.70	35,000.00	27.71%
Total Supplies & Materials	188,906.49	621,444.00	30.40%
Technology Services/Subscriptions			
Licensing Fees	899.95	0.00	0.00%
Computer Maintenance	15,500.00	67,535.00	22.95%
Subscriptions	2,000.35	0.00	0.00%
Annual Computer Subscriptions/Licensing	21,002.72	49,073.00	42.79%
Total Technology Services/Subscriptions	39,403.02	116,608.00	33.79%
Equipment Rental/Maintenance			
Equipment Maintenance & Repairs	215.00	0.00	0.00%
Vehicle Maintenance and Repairs	0.00	1,500.00	0.00%
Equipment Rental	0.00	37,360.00	0.00%
Total Equipment Rental/Maintenance	215.00	38,860.00	0.55%
Medical Operating Expenses			
Medical Waste Disposal	399.48	1,125.00	35.50%
Total Medical Operating Expenses	399.48	1,125.00	35.51%
Consultant Services			
Other Consultant Services	3,119.75	0.00	0.00%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

910 - Personal Health Division

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Total Consultant Services	3,119.75	0.00	0.00%
Contractual Services			
Health Officer	3,236.12	0.00	0.00%
Medical Director	14,102.00	38,752.00	36.39%
Other Contractual	8,567.70	154,084.00	5.56%
Total Contractual Services	25,905.82	192,836.00	13.43%
Communications			
Telephone	1,742.07	6,737.00	25.85%
Cell Phone	7,331.22	25,452.00	28.80%
Data Line	2,174.02	15,279.00	14.22%
Total Communications	11,247.31	47,468.00	23.69%
Travel & Training			
Mileage	22,699.41	73,975.00	30.68%
Meals/Lodging	1,549.40	21,425.00	7.23%
Training & Education	4,623.00	8,963.00	51.57%
Total Travel & Training	28,871.81	104,363.00	27.66%
Space Costs			
Janitorial Services	150.00	0.00	0.00%
Space-Distributed Costs	62,081.33	127,981.00	48.50%
BLDHD Rent	500.00	0.00	0.00%
Total Space Costs	62,731.33	127,981.00	49.02%
Distributed Costs - Administrative			
Administration O/H	125,573.68	238,371.00	52.67%
Total Distributed Costs - Administrative	125,573.68	238,371.00	52.68%
Distributive Costs - PH Program & Support			
PH Administration	0.00	(3.00)	0.00%
Total Distributive Costs - PH Program & Support	0.00	(3.00)	0.00%
Total Expenditures	1,744,334.38	5,279,476.00	33.04%
Net Revenues/(Expenditures)	203,976.95	(3.00)	...799,232.03)%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

995 - Resource Centers

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Revenues			
State Funding (MDHHS-CPBC)			
MDHHS - CPBC Categorical Grant	(149,232.18)	322,899.00	(46.21)%
Total State Funding (MDHHS-CPBC)	(149,232.18)	322,899.00	(46.22)%
Reimbursement Funds/Charge for Service			
Charge for Service	0.00	2,132.00	0.00%
Reimbursed Revenues	164.23	0.00	0.00%
Total Reimbursement Funds/Charge for Service	164.23	2,132.00	7.70%
Rents Collected			
Rents Collected	87,064.00	261,192.00	33.33%
Total Rents Collected	87,064.00	261,192.00	33.33%
Total Revenues	(62,003.95)	586,223.00	(10.58)%
Expenditures			
Salaries & Wages			
Salaries	2,850.34	53,500.00	5.32%
Insurance Payout Earnings	158.05	0.00	0.00%
Total Salaries & Wages	3,008.39	53,500.00	5.62%
Fringe Benefits			
FICA	219.75	7,220.00	3.04%
Medical Insurance	214.49	25,870.00	0.82%
Employer-HSA	39.96	0.00	0.00%
Life Insurance	4.03	143.00	2.81%
Unemployment Compensation	21.19	330.00	6.42%
Retirement	262.83	9,316.00	2.82%
Workers Compensation	12.26	391.00	3.13%
Dental Insurance	48.20	1,222.00	3.94%
Disability Insurance	25.40	987.00	2.57%
Vision Insurance	6.53	183.00	3.56%
Total Fringe Benefits	854.64	45,662.00	1.87%
Supplies & Materials			
Janitorial Supplies	1,945.42	5,032.00	38.66%
Water Tests	1,352.01	2,484.00	54.42%
Program Supplies	0.00	250,000.00	0.00%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

995 - Resource Centers

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Other Supplies	285.60	2,400.00	11.90%
Total Supplies & Materials	3,583.03	259,916.00	1.38%
Technology Services/Subscriptions			
Licensing Fees	293.55	0.00	0.00%
Computer Maintenance	0.00	480.00	0.00%
Annual Computer Subscriptions/Licensing	144.00	0.00	0.00%
Total Technology Services/Subscriptions	437.55	480.00	91.16%
Equipment Rental/Maintenance			
Equipment	9,886.00	0.00	0.00%
Total Equipment Rental/Maintenance	9,886.00	0.00	0.00%
General Liability Insurance			
Insurance	1,571.48	4,714.00	33.33%
Total General Liability Insurance	1,571.48	4,714.00	33.34%
Consultant Services			
Other Consultant Services	32.75	0.00	0.00%
Total Consultant Services	32.75	0.00	0.00%
Contractual Services			
Other Contractual	0.00	75.00	0.00%
Total Contractual Services	0.00	75.00	0.00%
Communications			
Telephone	307.18	1,024.00	29.99%
Data Line	3.62	54.00	6.70%
Total Communications	310.80	1,078.00	28.83%
Travel & Training			
Mileage	0.00	105.00	0.00%
Total Travel & Training	0.00	105.00	0.00%
Space Costs			
Space-Electric	12,801.92	40,000.00	32.00%
Space-Gas	791.59	2,500.00	31.66%
Space-Maintenance Contracts	770.00	0.00	0.00%
Janitorial Services	34,827.52	97,940.00	35.56%
Snow Removal	8,305.00	7,000.00	118.64%
Loan Payments	19,540.00	58,620.00	33.33%
Space-Distributed Costs	(79,997.45)	(127,530.00)	62.72%

## Benzie Leelanau District Health Department

### Revenues & Expenditures by Program - BOH Monthly Financials - Unposted Transactions Included In Report

995 - Resource Centers

From 10/1/2024 Through 1/31/2025

	<b>Current Period Actual</b>	<b>Total Budget</b>	<b>% of Budget Spent</b>
Space-Grounds & Building Maintenance	20,732.22	50,000.00	41.46%
BLDHD Rent	50,264.00	73,108.00	68.75%
Total Space Costs	68,034.80	201,638.00	33.74%
Building Costs			
Capital Outlay Local	0.00	13,794.00	0.00%
Total Building Costs	0.00	13,794.00	0.00%
Distributed Costs - Administrative			
Administration O/H	373.79	5,258.00	7.10%
Total Distributed Costs - Administrative	373.79	5,258.00	7.11%
Total Expenditures	88,093.23	586,220.00	15.03%
Net Revenues/(Expenditures)	(150,097.18)	3.00	...003,239.45)%

**Benzie Leelanau District Health Department  
Accounts Receivable and Prepaid Expenses  
as of January 31, 2025**

**Due from Michigan Department of Environmental Quality:**

Type II	\$95,464
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**Due from State of Michigan:**

2024 Cost Based Reimbursement	93160
2025 Cost Based Reimbursement	27395
2021 Federal Finance Participation	0
2023 Federal Finance Participation	0
2024 Federal Finance Participation	0

Total	120,555
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**Due from Michigan Department of Community Health:**

CPBC	0
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**Due from Other Units of Government:**

Regional Grants - 31o School Funding	348,090
	348,090

**Rents Due - Benzie Building:**

Catholic Human Services	0
NMHSI	0.00
Centra Wellness Network	0
Auditor Adjustment to Lease Receivable	12,464

Total	12,464
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**Prepaid Expenses:**

Prepaid Insurances	279,569
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<b>CPBC Pullbacks</b>	\$0
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**Benzie-Leelanau District Health Department**  
**Statement of Assets and Liabilities**  
**as of January 31, 2025**

**ASSETS:**

Cash - Checking and Savings	2,187,782
Imprest Cash	565
A/R - PH Revenue	0
Appropriations Due - Benzie	85,084
Appropriations Due - Leelanau	110,560
Due from DEQ	95,464
Due from State of Michigan	120,555
Due from MDCH	0
Due from Other Government Units	(348,090)
Rents Due - Benzie	12,464
Prepaid Expenses	279,569
	<hr/>
<b>Total Assets</b>	<b>2,543,954</b>
	<hr/> <hr/>

**LIABILITIES AND FUND BALANCE:**

Accounts Payable	398,253
Accrued Wages	314,343
Deferred Family Planning Revenues	
Deferred Medicaid Revenues	0
Other Deferred Revenues	20,414
Fund Balance:	
Unassigned	1,448,787
Assigned	306,342
Non-Spendable	46,821
Committed	
Restricted	
Medicaid Payment Holding	
Current Year	8,995
	<hr/>
<b>Total Liabilities and Fund Balance</b>	<b>2,543,954</b>
	<hr/> <hr/>

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## Paid Time Off (PTO)

For the purposes of this policy, PTO is defined as both vacation time and sick time which have separate dedicated sections of this policy. Furthermore, the PTO section applies to both vacation time and sick time.

### Vacation Time

The Benzie-Leelanau District Health Department believes that staff members will benefit mentally and physically from a period of rest and relaxation away from the duties and responsibilities of the job.

To accommodate these needs for time off, and to allow eligible staff members to protect their income during periods of time off, BLDHD has a vacation time program which is used for scheduled and unscheduled time away from work for regular vacations and shorter periods of rest and relaxation. Scheduled time of more than one day should be approved by the employee's supervisor or director with a recommended minimum of 10 working days advance notice.

Regular employees working between .80 and 1.0 FTE, will be compensated on an hourly and salary basis a proportionate share of PTO based on their FTE. Vacation time can be carried over into the next year and may be accumulated to a maximum of 300 hours.

The following Vacation Time schedule will be used (each day = 7.5 hours):

Years	3 mos. - 2	3-4	5-9	10-14	15-19	20-24	25-29	30 & above
Days	10	12	15	18	20	22	24	26

### **I. Part-Time Employees**

Part-time employees working between a .50 and .79 FTE on a regular basis, will be provided, on an hourly and salary basis, a proportionate share of vacation time based on their FTE following the schedule above. Vacation time can be carried over into the next year and may accumulate to a maximum of 300 hours.

### **II. Temporary Employees**

Temporary employees would be exempt from earning any vacation time hours.

### **III. Allowance**

Vacation time shall not be credited for use until the employee has completed 90 days of continuous employment. At the end of the 90-day period, employees will receive credit for the hours of vacation time which were earned during this period.

### **IV. Accrued Vacation Time at Separation, Retirement, or Death of Employee**

Accrued vacation time due an employee at the time of separation, retirement or death will be paid at the same time as payment of wages or salary for the last pay period, at the employee's current pay rate. The maximum number of hours paid out will be 300.

### **V. Request to Use Vacation Time**

Employees shall have the opportunity to request vacation time and state preferences as to the dates for the time off. Any request for leave must be submitted within the Employee Web

Services (EWS) system. Any request for vacation time of more than one consecutive working day should be submitted, when possible, to the employee's division director, or their designee, a minimum of ten (10) working days before the requested leave is to begin. The Division Director, or their designee, shall make every effort to arrange leave schedules. However, the final decision, shall rest with the Health Officer.

## **Sick Time**

The Earned Sick Time Act (ESTA), effective 2/21/2025, requires employers to provide paid time off specifically for personal or family health needs, as well as purposes related to domestic violence and sexual assault. Employees will receive their sick time for the year on January 1. The front-loaded bank of sick time is based on one hour of sick time for every 30 hours worked regardless of full time or part time status. For example, a 1.0 FTE salaried employee who works 1950 hours in one year will earn 65 hours of sick time which equates to 8.7 days. The bank of sick time will be prorated based on employees' FTE status on January 1. If that status changes within the year, an adjustment of the sick time bank will be made. Sick time will accumulate year to year with no cap. Accrued sick time will not be paid out at time of separation, retirement, or death.

### **I. Part-Time Employees**

Part-time employees will earn sick time at the same rate as full-time employees. One hour of sick time will accrue for every 30 hours worked.

### **II. Allowance**

Sick time shall not be credited for use until the employee has completed 90 days of continuous employment. At the end of the 90-day period, employees will receive credit for the hours of sick time earned during this period which will be included in a front-loaded bank of sick time, prorated based on FTE and time left in the calendar year. New employees may use up to 2 days of sick time during their probationary period with approval from their Supervisor or Division Director.

### **III. Permissible Uses**

The permissible uses of the Earned Sick Time Act (ESTA), are specified below:

An employer shall permit an employee to use the earned sick time accrued for any of the following:

(a) The employee's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's mental or physical illness, injury, or health condition; or preventative medical care for the employee.

(b) For the employee's family member's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's family member's mental or physical illness, injury, or health condition; or preventative medical care for a family member of the employee.

(c) If the employee or the employee's family member is a victim of domestic violence or sexual assault, for medical care or psychological or other counseling for physical or psychological injury or disability; to obtain services from a victim services organization; to relocate due to domestic violence or sexual assault; to obtain legal services; or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault.

(d) For meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child; or

(e) For closure of the employee's place of business by order of a public official due to a public health emergency; for an employee's need to care for a child whose school or place of care has been closed by order of a public official due to a public health emergency; or when it has been determined by the health authorities having jurisdiction or by a health care provider that the employee's or employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.

(f) An employee may use sick time for other reasons not specified above with proper notice to their division director or supervisor. However, no more than 150 hours per year may be used for leave not specified in (a) through (e) above.

## **IV. Using Sick Time**

If the employee's need to use earned sick time is foreseeable, the employee shall provide notice 7 days prior to the date the earned sick time is to begin and the intention to use the earned sick time. If the employee's need for the earned sick time is not foreseeable, the employee shall give notice of the intention as soon as practicable.

## **PTO**

The following sections apply to both vacation time and sick time.

### **I. PTO Accrual During Leaves of Absence**

Employees do not accrue vacation time or sick time during an unpaid leave of absence or while on disability salary continuation. PTO accruals commence when the employee returns to work.

### **II. Holidays Occurring During Leave**

If an observed Health Department holiday (see guideline entitled "Holidays") occurs during an employee's scheduled PTO, no deduction from accrued PTO will be made for the holiday. An employee may add to their PTO by using the holiday in place of PTO leave time.

### **III. PTO Increments**

Eligible employees must take accrued PTO in increments of at least fifteen (15) minutes.

### **IV. PTO for Family Care and Medical Leave Purpose**

Employees who request family care or medical leave pursuant to the Health Department's FMLA policy generally must apply accrued PTO to the unpaid portion of their family or medical leave with the exception of 3 days, based on 1.0 FTE, prorated per employees FTE, as permitted by law. This is intended to allow employees to maintain a bank of PTO for unforeseen circumstances that occur after returning to work. Sick time shall be used first, then vacation time. Please see the Director of Administrative Services for more information.

### **V. PTO Donation Policy**

The Health Department recognizes that employees may have circumstances where there is a need for additional time off in excess of their available PTO. To address this need, all eligible employees will be allowed

to donate accrued PTO hours from their unused vacation time or sick time balances to their co-workers in need of additional paid time off. However, employees may only donate up to a maximum of 37.5 hours of sick time during a calendar year, provided that this donation leaves no less than 65 hours in the donor's sick time bank (based on a 1.0 FTE, prorated per employees FTE). Donations of vacation time are unrestricted. Employees who would like to donate PTO leave must notify the finance supervisor, in writing, the name of the employee they would like to donate to and the number of hours from either vacation time or sick time banks. This Policy is strictly voluntary. Time off will be approved according to the PTO policy.

## **VI. Credit**

Advance use of future credits for PTO shall not be permitted unless an employee is within their probationary period. If absence occurs due to illness and no other credits exists, the employee is absent without pay.

## **VI. Request For PTO**

Employees who cannot report to work shall notify or have someone notify their Supervisor.

## **VII. Use of PTO at Separation or Retirement**

To provide the smooth and timely transfer of information and job duties at time of employee separation or retirement, the use of PTO (vacation or sick time) shall be limited to 75 hours after notice of separation or retirement. The use of PTO for the last 37.5 hours of employment is prohibited unless sick time is needed for reasons (a) through (e) under permissible uses.

## **Summary of Changes**

- Vacation time and sick time will be split into two separate banks. This was prior practice a few years ago before all time off was combined into one PTO bank.
  - This is being done so administrative staff can track sick time and comply with ESTA.
- The vacation time accrual rate is exactly the same as it was prior to combining vacation and sick time in 2021.
- Staff will receive their sick time bank front loaded on January 1<sup>st</sup> of each year. ESTA requires 1 hour of sick time for every 30 hours worked, so on January 1, 1.0 employees will receive 65 hours of sick time, prorated based on FTEs less than 1.0.
- There is no cap for sick time, but it will not be paid out at separation.
  - ESTA states that an employer can limit annual use of sick time to 72 hours. We are limiting use to 150 hours unless it is for a permissible use according to ESTA.
- Employees can use the sick time as they wish with proper notice to the employer as permitted by ESTA.
- Employees can only donate 37.5 hours of sick time, annually, from their bank above and beyond 65 hours.
- For FMLA leave, employees must use all accrued PTO with the exception of 3 days that is intended to be used for unforeseen circumstances after returning to work.
- At time of separation, employees may only use 75 hours of PTO after notice and are prohibited from using any PTO for the last 37.5 hours of employment unless sick time is needed for reasons (a) through (e) under permissible uses.

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Date: February 12, 2025

To: Board of Health

From: Joshua Meyerson, MD, MPH

Re: Medical Director Report to Board of Health

At the time of this writing, the Northern Michigan region and the entire State is experiencing very high activity of seasonal respiratory viruses including both Influenza and Covid-19. This is not unexpected given that winter is the typical time that disease activity peaks and compared to other years is not unusual. I have had many inquiries from the media, schools, and facilities asking about what can be done or should be done in response to what is a seasonal epidemic and have shared similar information.

The State of Michigan maintains the [MI Flu Focus influenza surveillance report](#) that is updated weekly and provides the best indicators of local influenza activity. Another good resource is the Michigan [Seasonal Respiratory Virus Dashboard](#).

For schools, increased attention to hygiene and staying home while ill can be helpful, with the goal of keeping children in school as much as possible. The Health Department is an important resource to share data and guidance to school leadership, who ultimately make decisions regarding school closure due to illness. These are best made by school leadership based on ability for safe staffing levels, percentages of children present or expected to be present, where the community may be in their "epidemic curve", and other factors that should be taken into consideration.

For facilities that care for high-risk individuals, high vaccination rates, testing with appropriate use of antiviral medications, and additional prevention measures such as restricting visitors and/or mask use may be needed based on their circumstance and their established policies and procedures.

Respiratory viruses such as influenza and Covid-19 typically peak during the winter months and can spread easily among those who are infected to those around them. Both Covid-19 and influenza generally lead to similar symptoms such as fever, sore throat, cough, and congestion.

There are several things we can all do to help reduce the risk of these viruses spreading in our community. People who are infected with these viruses are often most contagious at the onset of their symptoms. It is important that they stay home when they are not feeling well.

- If someone is sick, they should stay home and away from others until they have been fever-free (without medications) for at least 24 hours **AND** their symptoms are improving/they are feeling better.
- Being extra careful in the **five days** following an illness can add a layer of protection.

Other important prevention strategies that can help reduce the spread are:

- Staying up to date with recommended vaccines,
- Practicing good hygiene such as covering coughs and sneezes,
- Good hand washing, especially before eating or handling food,
- High-touch surfaces will need to be cleaned frequently to help reduce the spread

# Respiratory Virus Guidance Snapshot



## Core Prevention Strategies

### Immunizations



### Hygiene



### Steps for Cleaner Air



### Treatment



### Stay Home and Prevent Spread\*



## Additional Prevention Strategies

### Masks



### Distancing



### Tests



Layering prevention strategies can be especially helpful when:

- ✓ Respiratory viruses are causing a lot of illness in your community
- ✓ You or those around you have risk factors for severe illness
- ✓ You or those around you were recently exposed, are sick, or are recovering

\*Stay home and away from others until,



and



Your symptoms are  
getting better

You are fever-free  
(without meds)

for 24 hrs



Then take added precaution  
for the next 5 days



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## **Personal Health Division**

### **02/26/2025**

#### **Community Health Workers**

Community Health Workers (CHW) are frontline public health workers that serve as a link between health and social services and the community. They help build individual and community capacity by increasing health knowledge and self-sufficiency through a range of activities such as outreach, community education, individual social support, and advocacy.

BLDHD employs 9 certified CHWs who have completed 230 hours of classroom training, followed by specialized job specific training. When hiring for these roles, we look for individuals who are familiar with the community, are trusted by its members, and can effectively build relationships with both professionals and diverse community groups and individuals.

#### **Documented benefits of CHWs include:**

- Increased awareness of social determinants of health (SDOH) and local community resources
- Improved management of chronic health conditions
- Higher customer satisfaction and trust
- Improved outcomes for individuals with limited English proficiency
- Support for mental health needs
- Expanded capacity for care coordination
- Cost savings for health care organizations

#### **BLDHD CHWs work in a variety of capacities:**

- In partnership with Munson, a CHW is located at the hospital 2 days/week to assist employees with a variety of needs such as transportation, childcare, utilities, or housing. The goal is to decrease call-ins and increase employee retention.
- CHWs partner with our school-based nurses and therapists and school districts to connect with families that have SDOH challenges affecting the health and well-being of their children.
- CHWs in the Parenting Communities program have extensive knowledge about parenting and child health and development. They do home visits, facilitate playgroups, do developmental screening, provide education about nutrition/parenting/immunizations, connect families with community resources, etc. and create opportunities for families to strengthen the Protective Factors that help kids thrive (Social Connections, Parental Resilience, Social and Emotional Competence of Children, Parental Knowledge of Child Development and Parenting Skills, Concrete Support).
- In partnership with UofM and senior services, a CHW is connecting with seniors in our community that are dealing with chronic pain and social isolation to implement an intervention that reduces both of those issues.
- In partnership with DHD 10 and through funding from the Michigan Health Endowment Fund, we will be placing a CHW at Grand Traverse Women's clinic to work with substance using pregnant patients to increase access to treatment services and other SDOH needs.
- Through contracts with the Medicaid Health Plans, CHWs reach out to health plan participants to assist them in accessing preventive services such as mammograms, dental cleanings, prostate cancer screening, and immunizations.
- CHWs address referrals from area health care providers to assist patients in meeting SDOH needs that are impacting the patient's ability to access needed health care and/or manage health conditions.
- CHWs attend community health fairs, events, food/baby pantries and other opportunities to provide information on health topics, health department services, and community resources.

## **CHW Advocacy**

While the state of Michigan recognizes the benefits of CHWs and of addressing SDOH needs, there continues to be a lack of adequate and sustainable funding for these services.

Medicaid is now able to pay for CHW services, however the rate of \$40/hour and the requirement for face-to-face services does not cover our costs. BLDHD's contracts with the Medicaid Managed Health Plans provide more funding that better balance our expenses.

Medicare recently approved payment for CHWs, however there is a requirement that these services can only be billed by a primary care provider and not through the health department.

Private health insurance plans are not generally covering CHW services.

BLDHD relies on a variety of funding sources to support our CHWs, including Medicaid billing, grants, and funding from partner organizations.

BLDHD leadership, in coordination with other health departments in the Northern Michigan Public Health Alliance, continue to advocate for support of CHWs to meet SDOH needs through meetings with legislators and sharing of information.

**Debbie Aldridge**, Assistant Director of Personal Health, was recently appointed to the Michigan Community Health Worker Alliance (MiCHWA) board. MiCHWA provides CHW competency certification training and serves an advocacy and advisory role in policy development related to CHW work in the state of Michigan. Debbie is currently the Regional Director for Community Connections, supporting CHW based Hubs in the implementation and maintenance of the evidence-based Pathways Hub Institute model for addressing SDOH needs.



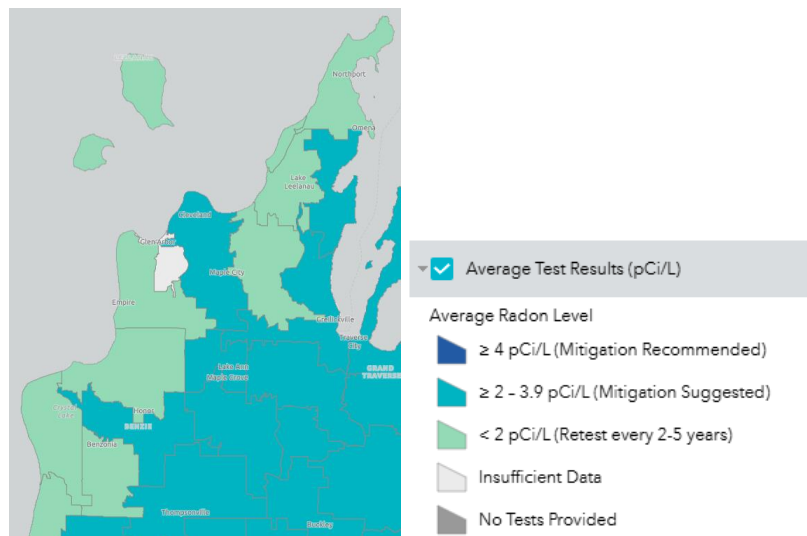
### **Debbie Aldridge, RN**

**Debbie** began her career as a pediatric nurse before transitioning to public health, where she has spent 28 years with the Benzie Lee-lanau District Health Department. She currently serves as the Assistant Director of Personal Health and leads the Community Connections Program for the Northern Michigan Community Health Innovation Region, supporting CHW-led system navigation across 31 counties. A strong advocate for equitable CHW reimbursement, Debbie was recognized with the Public Health Nursing Excellence Award in 2019 for her leadership.

**Benzie-Leelanau District Health Department  
Board of Health Meeting – February 26, 2025  
Environmental Health Director's Report  
Eric Johnston**

**1. Radon Action Month – Give a Can, Get a Kit campaign update**

- As is customary, Governor Whitmer proclaimed January 2025 as “Radon Action Month”
- Radon is a naturally occurring radioactive gas that can cause cancer. Radon is tasteless, odorless, and colorless. It comes from the radioactive decay (breakdown) of radium, which comes from the radioactive decay of uranium. Both radium and uranium are found in at least trace amounts in almost any kind of soil or rock.
- Radon enters homes through openings in the foundation floor or walls. It is estimated that one in four homes in Michigan is estimated to have indoor radon levels that exceed the federal action level (4.0 picocuries per liter (pCi/L)).
- As mentioned at our November 2024 meeting, in support of the Governor’s proclamation, our department once again launched the “Give a Can, Get a Kit” campaign.
- This campaign requests that a non-perishable food item or personal hygiene product be donated in exchange for a free radon test kit. The items donated were given to a local non-profit human services organization in the county where it was collected.
- This January we gave out a total of 66 radon test kits (Benzie = 27, Leelanau = 39) (typical # of tests/month = 5) and collected 4 totes of donations.
- It has been another successful campaign both for raising radon awareness and for helping those in need.



Source: Michigan Indoor Radon Results Map

**2. Environmental Health Program Inspections – Fiscal Year 2024**

- |  |   |
|--|---|
| • Well Permits Issued: 357                         | • Routine Food Inspections: 391                       |
| • Septic Permits Issued: 493                       | • Follow up Food Inspections: 102                     |
| • Vacant Land Evaluations: 152                     | • Mobile/Special Transitory Food Unit Inspections: 58 |
| • Existing Well and Septic System Evaluations: 612 | • Food Complaints: 11                                 |
| • Swimming Beaches Monitored: 9                    | • Foodborne Complaints: 5                             |
| • Partial Body Contact Advisory Issued: 3          | • Plan Reviews Received: 14                           |
| • Septage Hauling Vehicle Inspections: 30          | • Temporary Food Inspections: 81                      |
| • Septage Receiving Facility Inspections: 4        | • Pool Inspections: 29                                |
| • Tattoo Parlor Inspections: 2                     | • Campground Inspections: 29                          |

### **3. Private & Type II Water Supply Program - EGLE Annual Program Evaluation**

- On September 23 & 24, 2024, a member of the Michigan Department of Environment, Great Lakes, and Energy's (EGLE), Environmental Health Section conducted an annual evaluation of our Private & Type III Water Supply program to ensure that we are meeting the State's minimum program requirements (MPR).
- The annual evaluation includes an office and field review of private and Type III (small non-private) water well permits issued by each of our sanitarians during the fiscal year.
- The EGLE annual evaluation report was received on January 30, 2025, and stated that our program is in compliance with the MPR's.
- While there are a few program areas that could benefit from improvement, I am overall very satisfied with the efforts of our Sanitarians. We have a dedicated team committed to ensuring that wells drilled in our district are properly sited and constructed to safeguard the health and well-being of our communities. This is evident in the comments provided in the EGLE report:

*"BLDHD continues to do a great job documenting permit requirements, final inspections, etc."*

*"BLDHD does a great job of permit documentation when dealing with contamination sites. They also reach out to EGLE when help is needed."*

#### **4. State Failing Septic System Repair Funding Program – Update**

- \$35 Million has been appropriated for the program
  - It is a onetime appropriation, but EGLE hopes for an annual renewal based upon success and popularity of the program
- Funds will be distributed as Low or No Interest Loans
- EGLE wants to have a private contractor administer the loan program.
  - They will be putting out an RFP in January or February 2023

##### **Scope of the Program**

- Loans will be for existing residential homes
  - With failing or near failing septic systems
  - Have no septic system (illicit discharge) or woefully substandard in design
  - Loans are for septic system replacement only; replacement water wells are not included.
- Any loan for replacement must have local health department (LHD) approval
- Loans will be based upon a 2-Tiered system
  - Tier 1: Loan directly from State financial resources
    - Low-income households (household income is < 200% of the US Census Bureau poverty threshold)
  - Tier 2: Anyone who applies that does not meet Tier 1 requirements
    - A financial institution will provide the loan, EGLE funds will provide guarantees for payment if the loan is defaulted upon.
- Contractor who administers the program will work with EGLE to develop the loan details and procedures.
  - Those details and procedures will be provided to LHD.
- EGLE's preference is that LHD's will refer citizens who are eligible for the loan program
- EGLE wants the contractor to partner with local assistance programs to better serve clients
- EGLE is hoping to have the loan program up and running sometime in 2023.

#### **5. BLDHD District Sanitary Code Update**

- On Tuesday, December 13, 2022, both the Benzie and Leelanau County Board of Commissioners approved the proposed BLDHD District Sanitary Code (Code).
- The Code will be effective on January 27, 2023 (45 days after date of approval).
- The Code has been posted on our website and Facebook page.
- It has also been provided to pertinent County and Township officials, real estate companies, title companies, excavators, well drillers, and engineering firms.
- Along with the Code itself, a quick reference guide of the noteworthy changes from the previous versions of the Environmental Health Regulations was also provided.

Thank you,  
Eric Johnston  
Director of Environmental Health

Director of Administrative Services  
Report – February 2025  
Shelley Jablon

The purpose of the administration division is to manage the finances, purchasing, billing, human resources, technology and assist in the building areas of the Health Department.

**Finance:**

In the Board packet the January financials are included. The financial statements are year-to-date and are reflected through January 31, 2025. Amendments to the budget were discussed during the monthly budget meeting. I will be working on making the adjustments throughout the year. These changes will be presented towards the end of the fiscal year when the final amended budget will be presented for approval. Please contact me with any questions or concerns regarding the financial statements.

**Human Resources:**

A subcommittee (Thorell, Klein and myself) has been formed to start reviewing and revising the Personnel Policy for BLDHD. The Health Department has grown considerably in the past 5 years and some of our existing policies do not meet the needs of our personnel, such as the Vacation/Sick Day policy that was brought for approval earlier. So, we will be working on updating the document to meet all legal and Agency needs. Once this is complete it will go to the Employee Committee for review before being presented.

**Technology:**

No new changes since our last meeting.

**Building Management:**

Dan will have the update on the renovation project at the Benzie Resource Center.

**Purchasing:**

No new changes since our last meeting.

**Billing:**

No new changes since our last meeting.