

Van Buren/Cass District Health Department (VBCDHD) Board of Health (BOH) Agenda

April 8, 2026

April 2, 2026

The BOH will hold their regularly scheduled meeting on **Wednesday, April 8, 2026, at 3:00pm**. The meeting will be held at the Van Buren Cass District Health Department, 260 South Street, Lawrence, MI in the Conference Room as well as on Microsoft Teams. Below is the agenda.

1. Call to Order	Chair Jeremiah Jones
2. Roll Call	Chair Jeremiah Jones
3. Minutes of Previous Meeting	Chair Jeremiah Jones
a. Review of Minutes	
i. Motion to approve	
4. Financial Director Report	Nancy Desai
a. Summary of Disbursements	
i. Motion to accept	
b. Audit Presentation	
i. Motion to accept	
5. Health Officer Report	Danielle Persky
a. Board Report	
b. Maintenance Contract with ISD	
c. Annual Report	
i. Motion to approve	
6. Medical Director Report	Dr. Larry Wile
a. Communicable Disease Report	
7. Other Business	Chair Jeremiah Jones
8. Program Perspectives: A Series	Dental: Community Dental Clinics & Outreach – Dr. Andrew Malsbary and Emily Flowers
9. Public Comment	Chair Jeremiah Jones
10. Adjournment	Chair Jeremiah Jones



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Chair Jones called the meeting to order at 3:00pm. The meeting was held at the Van Buren/Cass District Health Department, 302 S. Front Street, Dowagiac MI in the Community Center on Wednesday, March 11, 2026. Roll call taken.

Board members present: David DiStefano, Priscilla Gatties, Jeremiah Jones, Tina Leary, Robert Linderman, Roseann Marchetti, Anne Wendling

Employees present: Ellen Carr, Cody Davis, Nancy Desai, George Friday, Lauren Jaramillo, Dr. Andrew Malsbary, Caitlin McNair, Danielle Persky, Jessica Smith, Dr. Larry Wile in-person and Kelly Adkins, Diana Baker, Alisha Bartlett, Julie Beeching, Jennifer Zordan virtually

Others: Roger Boyer, Jerry Marchetti in-person and Brian Bowman, Karen Tan virtually

February meeting minutes were reviewed. Motioned by Marchetti and second by Leary to approve the meeting minutes as written. All voting yes, motion carried.

Persky began the meeting by reviewing the Board of Health bylaws, Article III, Section IV – Agenda. This section requires the board to follow a rigid agenda format with no alteration. Persky requested an amendment to strike this section as it restricts discussion abilities. Accompanying this request was a revamped agenda that highlighted requests from the board for staff report motions and financial report acceptance guidance. Eventually, Persky would like to review the bylaws as they have not been fully reviewed in several years. DiStefano asked about article V, Section II in relation to how to amend the bylaws with support from the local governing entity. Persky confirmed the next steps of moving forward on the amendment with the local governing entities, Van Buren and Cass County Commissioners.

A roll call vote was taken to motion for the removal of Article III, Section IV of the Board of Health bylaws. All voting yes, motion carried.

Finance Director's Report

Desai began by discussing item number four which was a payment to the State for \$88,214.00 after audit findings revealed that all grant funds for the Immunization Action Plan (IAP) grant for FY 2020-2021 and 2021-2022 were not spent in its entirety as reported. Now that it has been paid, the issue is resolved. Leary asked where the refund was pulled from. Desai responded that it was from the general fund as that is likely where the unused funds were deposited into. Linderman asked if anything was put in writing by the State that it has been resolved, which Desai confirmed. Linderman asked how the rent concerns have been going. The rent costs for the Lawrence building have increased to \$19,000 from \$15,000 since construction, with no explanation from the Northern Health Foundation. Desai has connected with the health department's attorneys to make progress with cooperation with the Northern Health Foundation.

Desai then reviewed the summary of disbursements for January 2026. Linderman asked about the variation in snow removal costs. Desai responded that in her conversations with the ISD, it was cost-effective to pay for snow removal and salting per occurrence. Desai explained that in the past when there was a contractual agreement, the snowfall was low, and the HD was bound to the agreed upon cost. Linderman shared concern about the varying cost. Desai confirmed that the individual invoices go into more detail on the costs; the plow is a flat cost, but it's the cost of how much salt needs to be distributed per occurrence that makes it vary. Jones provided information on a slurry, which is a cheaper solution with sand. Gatties noted the liability concerns of not plowing and salting.

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Discussed and reviewed. Motioned by Gatties second by Marchetti to accept the summary of disbursements report. All voting yes, motion carried.

Desai passed the meeting to Adkins and Bowman, who is the health department's IT consultant, to review the IT staff report to replace phone systems. Adkins noted the current system will no longer be supported in the near future, so her and Bowman have reviewed four options for replacement. The recommendation is to move forward with the 3CX cloud-based phone system with SIP service through CallCentric. This system will be a significant improvement with enhanced call routing, higher call volumes, answering ability through multiple devices, and easier phone management. The implementation is factored into the Public Health Infrastructure Grant (PHIG) for the fiscal year and will not exceed \$10,000 as a part of this request.

Gatties discussed being cautious about the operational cost guarantees with it being cloud based. She recommended looking over the contract and confirming their operational guaranteed percentage. Bowman confirmed that the guarantee is at 98% and the hosting centers are across the globe. At this point, the fiber connection between the two buildings is ideal, but it may be impacted if this changes. Jones noted the county's experience with this company and the ease of redundant switches, which Bowman confirmed would occur in the health department's case as well.

Persky noted she will review the contract and review the operational guaranteed percentage in relation to hours per year. Persky moved to discuss the PHIG tracking and explanation document in the board packet. The purpose of the grant is to improve public health infrastructure, which started in 2023 and will end in 2027.

Discussed and reviewed. Motioned by Linderman, second by Gatties to approve the 3CX Phone System Implementation report, which authorizes the health department to enter into an agreement with CallCentric SIP service and approves one-time set-up costs not to exceed \$10,000. All voting yes, motion carried.

Administrator/Health Officer's Report

Persky led the board in an introduction as the board welcomed DiStefano to the board. Persky then updated the board on the firearm safety grant. All special work projects, which included this grant, have been halted until a legislative review is completed. There is a directive that two weeks have been given for this review, but little information has been released on what to do with already signed media contracts or purchased gun safes and trigger locks. Although this program will not affect the bottom line, it takes time to organize, develop, and lead grant-based programs. This emphasizes the difficulty of navigating unexpected changes to federal and state budgets in the present. Persky confirmed that Health Promotions is ready to continue on this project, but she has connected with partners that would also be able to use the gun safes and trigger locks. Linderman asked how many gun safes were purchased and Zordan confirmed 200 lockboxes and trigger locks. There is a return window, but the team is waiting to hear on the legislative review before moving forward.

Persky continued by giving updates on the statewide septic code being brought before legislation and the discussion around data centers. The statewide septic code, Senate bill 771, has been reviewed in previous years, but has not moved forward. MALPH testified on behalf of local health departments to give the

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consensus that health departments are open to dialogue, but further details need to be reviewed. The code would lead to millions of dollars in increased costs statewide but only a six percent increase in funding.

Persky has also been working with the City of Dowagiac and the state Environmental Health team to research noise ordinance in relation to data centers. This is at the precipice of the legal discussion around St. Clair County and renewable energy. The state's passing of PA 233 has left many local government leaders with unresolved questions, and Persky is wanting to support them through any challenges. At this time, the state is leading a literature review, but Persky offered to connect any local leader with the state for further discussion. Jones and Marchetti reviewed what tools and education Cass County is providing to their townships and cities. The county is hosting a zoning consultant through the University of Michigan for an upcoming education session about data centers.

Persky reviewed updates on the critical access dental safety net. The one-time budget item from last year will soon be available to the health department. Final estimates are at \$114,000 with expected release of funding next month. This year also brings accreditation from the Michigan Department of Health and Human Services (MDHHS) Local Health Services and Michigan Public Health Institute (MPHI) teams. Accreditors will be onsite in October for a week with Environmental Health having accreditors onsite earlier in the year.

Persky moved to discuss the building renovations staff report. This aligns with the discussion earlier on the PHIG grant as that is where this financing would come from. The project would consist of beneficial changes in both Lawrence and Dowagiac based on a space analysis done in September 2024. This initial request is to start the schematic drawings with Tower Pinkster and AVB, not for the approval to start construction. The deadline for work is September 2027, and both groups were amenable to this. Projects include making room for Environmental Health to move upstairs in Dowagiac, nursing refrigeration storage improvements, safety concerns for the front desk of dental services in Lawrence, and general projects to support the growth of the organization. This includes expanding the onsite conference room. Jones asked if offsite meeting spaces have included fees. Persky noted that the Van Buren Conference Room does not, but other spaces along with food do create nominal fees. Linderman requested to wait on approval of this staff report. After further discussion of the deadline, space analysis, and cost, it was decided to move forward. Motioned by Linderman and second by Gatties to approve the building renovations staff report, which authorizes the health department to enter into an agreement with Tower Pinkster, not to exceed \$20,000 and with AVB, not to exceed \$5,400 for a total project cost not to exceed \$25,400. All voting yes, motion carried.

Nursing and Medical Director Report

Dr. Wile described the importance of spring break cleaning to prevent illnesses such as influenza, which can remain on surfaces for 48 hours. He also noted the first case of measles in the state of Michigan. Contact tracing has begun. Dr. Wile also added that several tuberculosis (TB) cases have been identified. The difficulty comes when the budget has been cut to \$200 a year while it takes many hours each week for communicable disease nurses to complete follow-up with long-term treatment requirements.

Dental Report

Dr. Malsbary began by reviewing the Curve dental practice management software staff report. The current software being used is outdated and nearly to the end of life with no ability to upgrade. This

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cloud-based platform will improve the staff and patient experience with streamlined processes and access. This includes not having to complete documentation on paper then reviewing to add to the computer with the patient afterwards. Linderman asked if Dr. Malsbary is familiar with the program. Dr. Malsbary noted that he has not had personal experience, but they have attended demos of the product. Gatties asked what the transfer of medical records looks like, especially in the case of needing to pull all records after the transfer. Dr. Malsbary responded the transfer is simple with the ability to download records afterwards if needed. Gatties asked if current x-ray equipment is compatible, which Malsbary confirmed. This software is native to the Dexis equipment used. Gatties recommended making sure that the migration of data does not also transfer the ownership of the data. Dr. Malsbary agreed and further reviewed options if the operating system does not work for the health department, the data can be migrated with support from the Curve team. The conversion process looked efficient based on the demos.

Gatties asked what the implementation timeline looks like. Adkins responded it will likely be in June across six to eight weeks. Gatties asked if it is manual data conversion. Dr. Malsbary responded it will be Curve who handles the transfer with minimal need for manual input. Added is that based on the conversations, Curve has excellent customer service to benefit the transfer. Linderman thanked Gatties for her questions about this software request. Motioned by Gatties and second by DiStefano to approve the installation of Curve dental practice management software staff report, which authorizes the Health Department to proceed with the installation at a one-time implementation cost not to exceed \$8,200 and a monthly subscription cost of \$1,799. All voting yes, motion carried.

Environmental Health Report

Updates are discussed in the written report.

The program perspective series continued with a presentation about the environmental health food service program from McNair, Carr, and Smith as well as a presentation about the vector, beach monitoring, public pools, and campgrounds programs from Carr and Davis.

The food service program discussed the importance of the program to prevent foodborne illness, education, and enforcement of the Michigan Modified Food Code. Everyday challenges are the public perception of inspections and balancing enforcement with education. DiStefano asked about the protocol for temporary food licensing if critical violations are seen. McNair and Smith confirmed that yes, the goal with any inspection is to prevent community-wide illness. Friday shared that there has not been a foodborne illness outbreak since 2019 due to the due diligence of health department staff. Leary asked how many restaurants are reviewed regularly. Friday and Davis confirmed there are 492 licensed restaurants that are reviewed in-person frequently.

Persky thanked McNair for allowing administration to shadow one of their inspections. It was a testament to the program and McNair for her knowledge of the code and ability to educate the restaurant on necessary corrections.

The vector, beach monitoring, public pools, and campground programs first reviewed the vector and beach monitoring programs. The vector program covers the surveillance of tick and mosquito populations with the goal of monitoring for transmission activity. Carr described her work when collecting ticks and mosquitoes. DiStefano asked if the corduroy that is used to collect ticks is easy to work with. Carr confirmed it is, but she will often walk 10,000 feet to have a full container of ticks.

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Leary asked what the next steps are for the ticks and mosquitoes captured. Carr explained that both vectors are sent to MDHHS, then sent to different laboratories for testing. It takes much longer to receive results on ticks, but in theory if something comes back positive, a press release would be sent out. With these results, the program can provide signage or recommendations to schools or communities. Carr also provides outreach to schools and noted how educated the kids are on the dangers of mosquitoes and ticks.

Davis provided information on the public pool and campground programs. There are 57 licensed campgrounds and 79 public pools among both counties. The board thanked Friday, Davis, McNair, Carr, and Smith for their presentations.

Health Promotions Report

Updates are discussed in the written report.

Other Business

Linderman provided a handout to the board. This handout was an article sharing Berrien County Health Department's current budget with projections and allocations. Persky discussed the disparity in funding such as with the Michigan Rural Health Transformation Program. She has applied to be on the advisory council of this program. Marchetti agreed with the difficulty of funding and access and asked if Persky would like a letter of support to benefit her application. At this time, a letter of support is not needed, but Persky will continue to advocate for the health department. Wendling noted the hospital system is being impacted by this program as well. Linderman also confirmed his concern with budgeting disparities.

There was no public comment.

Motion to adjourn at 4:49pm. The next regular District Board of Health meeting is scheduled for Wednesday, April 8, 2026, at 3:00pm, Van Buren Cass District Health Department at 260 South Street, Lawrence, MI in the Conference Room.

Jeremiah Jones, Board of Health Chairperson

Danielle Persky, Health Officer

Lauren Jaramillo, Board of Health Secretary

Van Buren-Cass District Health Department
Check/Voucher Register - Check Register - Board Report
From 2/1/2026 Through 2/28/2026

Item No.	Document Date	Check Number	Vendor Name	Transaction Description	Check Amount
1	2/13/2026	02132026REG	Various Employees	Salaries & Wages 02/13/2026 Payroll	166,077.52
2	2/27/2026	02272026REG	Various Employees	Salaries & Wages 02/27/2026 Payroll	162,883.80
3	2/26/2026	13353	Blue Care Network of Michigan	HMO/POS Health Insurance Premiums - March	43,606.15
4	2/3/2026	84994071	Internal Revenue Services Department of Treasury	01302026REG PR - FICA/Medicare/Social Security Payments	38,961.27
5	2/17/2026	51359430	Internal Revenue Services Department of Treasury	02132026REG SS/Medicare/FIT	36,152.33
6	2/17/2026	745596	MERS	02132026REG PR - MERS EE 457 Contributions	21,666.85
7	2/2/2026	743659	MERS	01302026REG - EE MERS 457 Contributions	20,601.04
8	2/2/2026	4764160058	State of Michigan	January 2026 MI State Tax Withholding Payment	16,367.23
9	2/17/2026	745594	MERS	02132026REG PR - MERS DC Contributions	9,463.05
10	2/2/2026	743655	MERS	01302026REG PR - MERS ER DC Contributions	7,745.10
11	2/26/2026	13349	Sentage Corp DBA Dental Services Group	Dental Laboratory Services - Various Dental Patients	6,586.00
12	2/6/2026	13347	US Business Systems Inc	Copier Base Rate Charges - 01.25.26-04.24.26	4,713.34
13	2/28/2026	02282026 DP	Huntington National Bank	CC Reconciliation 02.01.26-02.28.26 - DP	4,389.83
14	2/6/2026	13339	DBIX IT	Professional Network Support 01.02.26-01.29.26	3,929.25
15	2/26/2026	13386	Vredeveld Haefner LLC	Progress Payment for Audit YE Sept 2025	3,500.00
16	2/6/2026	13344	Patterson Dental	General Dental Supplies	3,457.07
17	2/26/2026	13357	Delta Dental	Dental Insurance Premiums 03.01.26-03.31.26	3,272.99
18	2/17/2026	575439	UMB Healthcare Services	02132026REG PR - EE HSA Contributions	3,226.99
19	2/26/2026	13379	Standard Insurance Company	STD/EAP March Premium	2,994.85
20	2/6/2026	13337	Benco Dental Company	General Dental Supplies	2,947.56
21	2/26/2026	13370	State of Michigan	Temp Campground Licenses - State Portion	1,955.00
22	2/6/2026	13348	Vogt's Snow Removal	Plowing/Salting - 6 plow/6 salt	1,581.00
23	2/6/2026	13336	Sentage Corp DBA Dental Services Group	Dental Laboratory Services - Various Dental Patients	1,562.00
24	2/26/2026	02262026 3	Insight Public Sector, Inc.	Ubiquiti UniFi U7 Pro - Wireless Access Point	1,478.00
25	2/26/2026	13359	City of Dowagiac	Electric/Water/Sewer/Fees	1,377.52
26	2/26/2026	13373	Patterson Dental	General Dental Supplies	1,376.62
27	2/28/2026	02282026 EF	Huntington National Bank	CC Reconciliation 02.01.26-02.28.26 - EF	1,356.44
28	2/26/2026	13361	Foster Swift Collins & Smith PC	Professional Services Thru December 2025	1,210.00
29	2/26/2026	13354	Benco Dental Company	General Dental Supplies	1,080.34
30	2/6/2026	13340	Everstream Solutions, LLC	Dedicated Fiber Optic Line/Data - February 2026	1,039.56
31	2/6/2026	13346	United States Postal Service	Postage Meter Funds - Lawrence Meter	1,000.00
32	2/28/2026	02282026 ND	Huntington National Bank	CC Reconciliation 02.01.26-02.28.26 - ND	965.49
33	2/26/2026	13362	Frontier Communications	Fax Line - Dowagiac/Lawrence	781.49
34	2/26/2026	13351	AFLAC Traditional and Direct	AFLAC Premium Deductions	712.28
35	2/26/2026	13383	Verizon Wireless	Cellular Phone Bill 02.09.26-03.08.26	604.82
36	2/26/2026	13375	Quadient, Inc	Postage Meter Maint/Meter Rental Mar-May 2026	524.92
37	2/26/2026	13352	Airgas USA, LLC	Gas Cylinder Rental	503.56
38	2/26/2026	13387	Waste Management	Waste Removal - Lawrence/Dowagiac	503.53

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Check/Voucher Register - Check Register - Board Report
From 2/1/2026 Through 2/28/2026

Item No.	Document Date	Check Number	Vendor Name	Transaction Description	Check Amount
39	2/26/2026	13363	Garrett, JB	Coliforms/E.Coli/Nitrite/Nitrate Testing	467.84
40	2/26/2026	13385	Vogt's Snow Removal	Salt Service 12.10.25, Salt & Plow 12.14.25	436.00
41	2/26/2026	13381		Dental Refund	400.00
42	2/26/2026	13369	State of Michigan	Laboratory Services	392.80
43	2/26/2026	13376	Quadient Leasing USA, Inc.	DOW Postage Meter Lease Mar-June	381.15
44	2/26/2026	13377	Semco Energy	Utilities - Natural Gas	377.66
45	2/6/2026	V 02062026 8	McNair, Caitlin	Mileage Reimbursement - Food	367.58
46	2/28/2026	02282026 JD	Huntington National Bank	CC Reconciliation 02.01.26-02.28.26 - JD	350.38
47	2/6/2026	V 02062026 11	TelNet Worldwide	Desk Phones 02.01.26-02.28.26	300.48
48	2/26/2026	02262026 9	Netsmart Technologies, Inc.	Laser Check Stock 2 Stub	300.00
49	2/26/2026	13366	Legal Shield	Employee Legal Insurance Premiums - February	287.15
50	2/6/2026	V 02062026 7	Lint, Brian	Mileage Reimbursement - Sewer/Well	283.48
51	2/28/2026	02282026 RH	Huntington National Bank	CC Reconciliation 02.01.26-02.28.26 - RH	262.16
52	2/6/2026	V 02062026 10	Taylor, Corrinne	Mileage Reimbursement - Sewer/Well	244.33
53	2/26/2026	13372	Michigan Dept of Agriculture & Rural Development	Food Service Licensing Fees	233.00
54	2/6/2026	V 02062026 3	Conway, Richard	Mileage Reimbursement - Food	232.00
55	2/26/2026	02262026 2	Insight Public Sector, Inc.	Ubiquiti UniFi Cloud Key G2+	230.88
56	2/26/2026	02262026 1	Lingo Telecom, LLC	Elevator Line - 269.674.4766	223.13
57	2/26/2026	13358	Dental Equipment & Repair	Dental Equipment Repair - DCI Syringe Buttons	220.40
58	2/26/2026	13374	The Proctor & Gamble Distributing, LLC	Tooth Brushes for Resale	216.00
59	2/26/2026	02262026 11	Smith, Jessica	Mileage Reimbursement - Food	210.25
60	2/26/2026	02262026 4	Cornejo, Robin	Reimbursement for MGWA Conference Hotel	207.79
61	2/6/2026	13343	Hospital Network Healthcare	Medical/Dental/Sharps Removal 01.05.26	201.09
62	2/26/2026	13360	City of Dowagiac	Electric/Water/Sewer/Fees	196.88
63	2/26/2026	13384	Village of Paw Paw	Colilert/Nitrate Testing	180.00
64	2/6/2026	V 02062026 5	Friday, George	Mileage Reimbursement - Sewer/Well/Pool/Food	175.45
65	2/26/2026	13356	Crystal Flash	Vehicle Fuel - Ram	174.86
66	2/6/2026	V 02062026 13	Wanberg, Sherri	Mileage Reimbursement - Dental Assisting	166.95
67	2/26/2026	13350	Spencer's Soft Water	Monthly Water Cooler Rental/Water Delivery	165.13
68	2/6/2026	V 02062026 2	Carr, Ellen	Mileage Reimbursement - Food	154.00
69	2/13/2026	V021326R31	Anna L. De La Rosa	Health Opt Out Payment	150.00
70	2/13/2026	V021326R43	Missie L. Hoenes	Health Opt Out Payment	150.00
71	2/27/2026	V022726R28	Anna L. De La Rosa	Health Opt Out Payment	150.00
72	2/27/2026	V022726R41	Missie L. Hoenes	Health Opt Out Payment	150.00
73	2/6/2026	V 02062026 4	Eldred, Melissa	Mileage Reimbursement - Hearing/Vision	147.76
74	2/6/2026	13341	Gordon Water Systems	Water/Water Cooler Rental	146.69
75	2/26/2026	13371	Menards	Janitorial Supplies	125.85

Van Buren-Cass District Health Department
Check/Voucher Register - Check Register - Board Report
From 2/1/2026 Through 2/28/2026

Item No.	Document Date	Check Number	Vendor Name	Transaction Description	Check Amount
76	2/26/2026	13378	Sitt, Ezra	Septic Home Loan Fee Refund - Not needed	125.00
77	2/26/2026	02262026 8	Marchetti, Roseann	Board Meeting Per Diem & Mileage 02.11.26	105.83
78	2/26/2026	13367		Dental Refund	100.00
79	2/26/2026	13365	Jones, Jeremiah	Board Meeting Per Diem & Mileage 02.11.26	85.53
80	2/26/2026	13368	Linderman, Robert	Board Meeting Per Diem & Mileage 02.11.26	81.90
81	2/26/2026	13364	Gatties, Priscilla	Board Meeting Per Diem & Mileage 02.11.26	81.18
82	2/26/2026	13382	Summit Fire Protection	Monthly Extinguisher Inspection - Dowagiac/Lawrence	81.00
83	2/26/2026	02262026 7	King, Karen	Mileage Reimbursement - Type II Well	76.85
84	2/6/2026	V 02062026 12	Vogt, Kimberlee	Mileage Reimbursement - NCM Home Visit/CD Home Visit/UPS	67.43
85	2/26/2026	13388	West Michigan Document Shredding, LLC	Secure Shredding Service - 02.17.26	67.00
86	2/6/2026	13342	Hanson Beverage Services	Dental Distilled Water	57.95
87	2/26/2026	02262026 10	Oosterwal, Susan	Mileage Reimbursement - HIV/STI UPS Shipping	56.26
88	2/6/2026	V 02062026 6	Kazlauskas, Mindie	Mileage Reimbursement - Dental Assisting	55.97
89	2/26/2026	02262026 6	Kazlauskas, Mindie	Mileage Reimbursement - Dental Assisting	55.97
90	2/26/2026	13380	Staples Business Credit	Office Supplies - Tab Dividers/Highlighters/Post-its	51.96
91	2/6/2026	13345	Staples Business Credit	Rubber Bands, Envelopes, & Date Stamp	47.48
92	2/26/2026	13355	Blue Cross Blue Shield of Michigan	CDH Monthly Fee 01.01.2026	43.45
93	2/6/2026	13338	Crystal Flash	Vehicle Fuel - Ram	40.36
94	2/13/2026	V021326R20	Ellen E. Carr	Cell Phone Reimbursement	40.00
95	2/13/2026	V021326R23	Richard T. Conway	Cell Phone Reimbursement	40.00
96	2/13/2026	V021326R31	Anna L. De La Rosa	Cell Phone Reimbursement	40.00
97	2/13/2026	V021326R32	Nancy B. Desai	Cell Phone Reimbursement	40.00
98	2/13/2026	V021326R38	George D. Friday	Cell Phone Reimbursement	40.00
99	2/13/2026	V021326R44	Lauren E. Jaramillo	Cell Phone Reimbursement	40.00
100	2/13/2026	V021326R50	Amy M. Malsbary	Cell Phone Reimbursement	40.00
101	2/13/2026	V021326R60	Danielle Persky	Cell Phone Reimbursement	40.00
102	2/13/2026	V021326R76	Jessica A. Smith	Cell Phone Reimbursement	40.00
103	2/13/2026	V021326R98	Michele L. Woodhams	Cell Phone Reimbursement	40.00
104	2/13/2026	V021326R101	Jennifer L. Zordan	Cell Phone Reimbursement	40.00
105	2/13/2026	V021326R2	Kelly L. Adkins	Cell Phone Reimbursement	40.00
106	2/26/2026	02262026 5	Hiemstra, Carrie	Mileage Reimbursement - EH Meeting	27.99
107	2/26/2026	02262026 12	Woodhams, Michele	Mileage Reimbursement - Home Visit - CSHCS	26.60
108	2/6/2026	V 02062026 9	Smith, Myah	Mileage Reimbursement - UPS/Home Visit/VB Jail	19.36
109	2/6/2026	V 02062026 1	Balcuns, Nicole	Mileage Reimbursement - IMMS Vaccine Redistribution	7.98
TOTAL DISBURSEMENTS - FEBRUARY					<u>\$593,056.96</u>

Van Buren-Cass District Health Department
 Check/Voucher Register - Check Register - Board Report
 From 3/1/2026 Through 3/31/2026

Item No.	Document Date	Check Number	Vendor Name	Transaction Description	Check Amount
1	3/13/2026	03/13/2026PR	Various Employees	03/16/2026 Salaries & Wages	160,567.59
2	3/27/2026	03272026PR	Various Employees	03/27/2026 Salaries & Wages	159,893.95
3	3/20/2026	13431	Blue Care Network of Michigan	BCN Health Insurance Premium 04.01.26-04.30.26	51,930.81
4	3/4/2026	1342434	Internal Revenue Services Department of Treasur	02272026REG PR - Social Security/Medicare/FIT	35,969.11
5	3/17/2026	61490148	Internal Revenue Services Department of Treasur	03172026REG Payroll Taxes -	35,465.24
6	3/31/2026	84800761	Internal Revenue Services Department of Treasur	032726REG Payroll Taxes	35,181.69
7	3/6/2026	13407	Van Buren Cass Community Health Properties	Lawrence Building Rent - March 2026	19,200.91
8	3/6/2026	13401	Patterson Dental	General Dental Supplies	11,199.39
9	3/3/2026	4823075588	State of Michigan	02272026REG PR - MI State Withholding Taxes - February	10,919.95
10	3/6/2026	13400	MALPH	Feb 2026 Public Health Infrastructure/Shared Vision	7,917.00
11	3/6/2026	13390	Accident Fund Insurance Co.	Premium Payment - April, May, June 2026	7,265.00
12	3/13/2026	13427	Vredevelde Haefner LLC	Progress Billing Annual Audit YE 8/25-Services thru 02.28.26	7,250.00
13	3/6/2026	13406	Van Buren Cass Community Health Properties	Dowagiac Building Rent - March 2026	7,100.00
14	3/20/2026	13429	Sentage Corp DBA Dental Services Group	Dental Laboratory Services	3,870.50
15	3/31/2026	03312026 DP	Huntington National Bank	C/C Reconciliation 03.31.26	3,411.87
16	3/6/2026	13394	DBIX IT	Professional Network Support 02.02.26-02.26.26	3,234.00
17	3/13/2026	13410	Sentage Corp DBA Dental Services Group	Dental Laboratory Services	3,229.50
18	3/3/2026	578324	UMB Healthcare Services	02272026REG PR - HSA Contributions	3,226.99
19	3/27/2026	581844	UMB Healthcare Services	03272026REG Payroll - HSA EE Contributions	3,226.99
20	3/16/2026	580710	UMB Healthcare Services	03132026REG Payroll - HSA Contributions	3,226.99
21	3/20/2026	13439	Standard Insurance Company	STD/EAP Premiums - April 2026	3,040.45
22	3/6/2026	13392	Benco Dental Company	General Dental Supplies	2,460.16
23	3/6/2026	13389	Sentage Corp DBA Dental Services Group	Dental Laboratory Services	2,451.50
24	3/6/2026	13403	Staples Business Credit	Office Supplies/Janitorial Supplies	2,304.58
25	3/13/2026	13428	Waste Management	Waste Removal - Dowagiac/Lawrence	1,218.15
26	3/13/2026	13413	Benco Dental Company	General Dental Supplies	1,185.29
27	3/13/2026	13417	Garrett Laboratories Inc.	Coliforms/E.Coli/Nitrite/Nitrate Testing	1,111.12
28	3/6/2026	13405	United States Postal Service	Postage Purchase	1,000.00
29	3/13/2026	13421	Patterson Dental	General Dental Supplies	921.45
30	3/31/2026	03312026 ND	Huntington National Bank	C/C Reconciliation 03.31.26	907.23
31	3/6/2026	13396	Foune Well Drilling	Coliform/E.Coli/Nitrite/Nitrate Testing	900.00
32	3/20/2026	13437	Patterson Dental	General Dental Supplies	802.36
33	3/20/2026	13433	Frontier Communications	Faxline - 269.674.4914 - Lawrence/Dowagiac	776.49
34	3/13/2026	13416	Dental Equipment & Repair	Dental Equipment Repair/Air/Water Control Valve/DCI Syringe	755.00
35	3/13/2026	13411	AFLAC Traditional and Direct	AFLAC Premiums - March Billing Period	712.28
36	3/13/2026	13420	MPHA-PHN	Virtual Tng for Nurses MPHA Addressing Misinformation/Disinf	640.00
37	3/13/2026	13419	Henry Schein Inc	Medical Supplies	625.60
38	3/31/2026	03312026 CD	Huntington National Bank	C/C Reconciliation 03.31.26	601.65

Van Buren-Cass District Health Department
Check/Voucher Register - Check Register - Board Report
From 3/1/2026 Through 3/31/2026

Item No.	Document Date	Check Number	Vendor Name	Transaction Description	Check Amount
39	3/6/2026	13398	Goosen, Alex	Refund Well/Septic Permit - Not Needed	600.00
40	3/6/2026	13404	United States Postal Service	Postage Purchase	600.00
41	3/13/2026	13425	Vogt's Snow Removal	2 Snow Plow/3 Salt	596.00
42	3/6/2026	13395	Fidelity Security Life Insurance Co.	Vision Insurance Premium - March 2026	575.75
43	3/20/2026	13442	Vogt's Snow Removal	Plowing Service - 1 plow and 3 salt	551.00
44	3/13/2026	13422	SBF Enterprises	1 Case #10 Window Envelopes/1 Case #10 Regular Envelopes	502.00
45	3/6/2026	13397	Garrett Laboratories Inc.	Coliforms/E.Coli/Nitrite/Nitrate Testing	467.84
46	3/13/2026	13412	Airgas USA, LLC	Gas Cylinder Rental	457.36
47	3/6/2026	V03062026 12	Taylor, Corrinne	Mileage Reimbursement - Sewer/Well	449.50
48	3/20/2026	13441	Verizon Wireless	Cellular Phones 03.09.26-04.08.26	413.32
49	3/6/2026	V03062026 9	Lint, Brian	Mileage Reimbursement Sewer/Well	404.55
50	3/13/2026	V03132026 6	Wile, Larry	Am. Board of Family Medicine Certification - L Wile/Reimburs	400.00
51	3/6/2026	V03062026 4	Conway, Richard	Mileage Reimbursement - Food 02.01.26-02.28.26	344.38
52	3/20/2026	13440	United States Postal Service	Postage Meter Funds - Dowagiac	300.00
53	3/6/2026	13408	Vogt's Snow Removal	Plow/Salt Parking Lot 02/23/26	298.00
54	3/6/2026	V03062026 13	TelNet Worldwide	Office Telephone Service 03.01.26-03.31.26	297.14
55	3/13/2026	13424	Village of Paw Paw	Colilert/Nitrite Testing	285.00
56	3/13/2026	V03132026 3	McNair, Caitlin	Mileage Reimbursement - Food	278.40
57	3/20/2026	V 03202026 1	Cornejo, Robin	Mileage Reimbursement - Type II Water	255.20
58	3/31/2026	03312026 EF	Huntington National Bank	C/C Reconciliation 03.31.26	250.69
59	3/13/2026	03132026 9	Lingo Telecom, LLC	Emergency Elevator Line - 269.674.4766	223.13
60	3/20/2026	13432	Benco Dental Company	General Dental Supplies	217.80
61	3/6/2026	V03062026 5	Eldred, Melissa	Mileage Reimbursement - Hearing & Vision	217.50
62	3/13/2026	V03132026 7	Wile, Larry	MPPHC Conference - L Wile/Reimbursement	199.00
63	3/13/2026	V03132026 1	Friday, George	Mileage Reimbursement - Sewer/Well	196.48
64	3/13/2026	V03132026 5	Wanberg, Sherri	Mileage Reimbursement - Dental Assisting	195.90
65	3/13/2026	13423	Summit Fire Protection	Annual Inspection - Fire Extinguisher - Lawrence	194.25
66	3/20/2026	13438	Semco Energy	Utilities - Natural Gas 02.09.26-03.12.26	186.58
67	3/6/2026	13399	Gordon Water Systems	Water Cooler Rental & Water	175.79
68	3/31/2026	03312026 RH	Huntington National Bank	C/C Reconciliation 03.31.26	164.26
69	3/20/2026	13436	New Age/Landmark Inc	Coliform/E.Coli/Nitrate Water Testing	160.00
70	3/13/2026	V031326R28	Anna L. De La Rosa	Health Insurance Opt Out	150.00
71	3/13/2026	V031326R40	Missie L. Hoenes	Health Insurance Opt Out	150.00
72	3/27/2026	V032726R27	Anna L. De La Rosa	Health Insurance Opt Out	150.00
73	3/27/2026	V032726R39	Missie L. Hoenes	Health Insurance Opt Out	150.00
74	3/6/2026	13409	Voices for Health	Translation Services	145.60
75	3/6/2026	V03062026 2	Baker, Diana	Professional License Reimbursement - Nursing	131.00
76	3/13/2026	V03132026 2	Hoenes, Missie	Mileage Reimbursement - Dental Assisting	111.94

Van Buren-Cass District Health Department
Check/Voucher Register - Check Register - Board Report
From 3/1/2026 Through 3/31/2026

Item No.	Document Date	Check Number	Vendor Name	Transaction Description	Check Amount
77	3/13/2026	13415		Dental Refund	104.00
78	3/13/2026	V03132026 4	Renda, Davin	Dental Scrubs Annual Allotment	100.00
79	3/13/2026	V03132026 8	Wile, Larry	MAPPP Annual Membership - L Wile/Reimbursement	100.00
80	3/20/2026	13435	Michigan Dept of Agriculture & Rural Development	Food Service Licensing Fees	99.00
81	3/6/2026	V03062026 7	Kazlauskas, Mindie	Mileage Reimbursement - Dental Assisting	83.96
82	3/6/2026	V03062026 3	Balcuns, Nicole	Mileage Reimbursement Immunization Site Visits	74.68
83	3/6/2026	V03062026 1	Adkins, Kelly	Mileage Reimbursement - IT/VBC AI Task Force Mtg	65.11
84	3/6/2026	13402	SBF Enterprises	Business Cards EH & Admin	62.00
85	3/20/2026	13434	Hanson Beverage Services	General Dental Supplies - Distilled Water	59.45
86	3/13/2026	13418	Hanson Beverage Services	Distilled Water Delivery - Dental	57.45
87	3/6/2026	V03062026 6	Hiemstra, Carrie	Mileage Reimbursement	56.26
88	3/6/2026	13393	Crystal Flash	Vehicle Fuel - Ram	53.07
89	3/13/2026	13426	Voices for Health	Translation Services	40.00
90	3/13/2026	V031326R2	Kelly L. Adkins	Cell Phone Reimbursement	40.00
91	3/13/2026	V031326R18	Ellen E. Carr	Cell Phone Reimbursement	40.00
92	3/13/2026	V031326R20	Richard T. Conway	Cell Phone Reimbursement	40.00
93	3/13/2026	V031326R28	Anna L. De La Rosa	Cell Phone Reimbursement	40.00
94	3/13/2026	V031326R29	Nancy B. Desai	Cell Phone Reimbursement	40.00
95	3/13/2026	V031326R35	George D. Friday	Cell Phone Reimbursement	40.00
96	3/13/2026	V031326R41	Lauren E. Jaramillo	Cell Phone Reimbursement	40.00
97	3/13/2026	V031326R48	Amy M. Malsbary	Cell Phone Reimbursement	40.00
98	3/13/2026	V031326R58	Danielle Persky	Cell Phone Reimbursement	40.00
99	3/13/2026	V031326R74	Jessica A. Smith	Cell Phone Reimbursement	40.00
100	3/13/2026	V031326R93	Michele L. Woodhams	Cell Phone Reimbursement	40.00
101	3/13/2026	V031326R96	Jennifer L. Zordan	Cell Phone Reimbursement	40.00
102	3/6/2026	V03062026 10	Smith, Myah	Mileage Reimbursement CD Program/UPS	33.35
103	3/6/2026	13391	Spencer's Soft Water	Water Delivery	33.26
104	3/6/2026	V03062026 14	Wagoner, Amy	Mileage Reimbursement - Vision	32.63
105	3/2/2026	0126-TR102991	WageWorks, Inc	Wage Works Invoices - January	32.40
106	3/30/2026	0226-TR102991	WageWorks, Inc	Wage Works Invoices - February	32.40
107	3/31/2026	0326-TR102991	WageWorks, Inc	Wage Works Invoices - March	32.40
108	3/20/2026	V 03202026 2	Cornejo, Robin	Type II Well Conference - Meals Reimbursement	31.75
109	3/6/2026	V03062026 8	King, Karen	Type II Seasonal Seminar - Snacks for Meeting	29.59
110	3/6/2026	V03062026 11	Slack, Lisa	Mileage Reimbursement - CPR Training	27.99
111	3/20/2026	V 03202026 3	Slack, Lisa	Mileage Reimbursement - Dental Assisting	27.99
112	3/13/2026	13414	Crystal Flash	Vehicle Fuel - Admin Equinox	20.66
113	3/20/2026	V 03202026 4	Woodhams, Michele	2026 CSHCS Annual Operations Meeting	15.00

Van Buren-Cass District Health Department
 Check/Voucher Register - Check Register - Board Report
 From 3/1/2026 Through 3/31/2026

Item No.	Document Date	Check Number	Vendor Name	Transaction Description	Check Amount
114	3/20/2026	13430	Spencer's Soft Water	Water Cooler Rental - Dowagiac	14.98
Total Disbursements - March					<u>\$ 608,945.53</u>

MANAGEMENT'S DISCUSSION & ANALYSIS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2025

About the Department

The Van Buren/Cass District Health Department (the "Department") is a joint venture between Van Buren and Cass Counties and was created to protect and promote the highest level of health possible for both counties. The Health Department is governed by the Board of Health comprising of seven members. Each County has two members of its board serve on the Board of Health and three additional at-large members. Each County provides annual appropriations to subsidize operations. The primary revenues of the Department are charges for services, Federal and State grants, and County appropriations.

Financial Highlights

- The assets of the Department exceeded its liabilities at September 30, 2025, by \$2,327,648 at the government-wide level. Of this amount, \$1,827,846 (unrestricted net position) may be used to meet the Department's ongoing obligations.
- The Department's total net position decreased \$240,768 from the prior year.
- As of September 30, 2025, the Department's governmental fund reported an ending fund balance of \$1,967,768, a decrease of \$244,181.
- As of September 30, 2025, the unassigned fund balance was \$1,608,005.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Health Department's basic financial statements. The Department's basic financial statements are comprised of three components: 1) Government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains an internal control and compliance report issued in connection with an audit conducted following *Government Auditing Standards* in addition to the basic financial statements themselves.

Government-wide financial statements

The *Government-wide financial statements* are designed to provide readers with a broad overview of the Department's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Department's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.

The *statement of activities* presents information showing how the Department's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (accrued interest on debt).

The Health Department is supported by intergovernmental revenues, Federal and State governmental grants, non-profit organization grants, interest, fees and charges for services. The governmental activities of the Health Department consist of public health and environmental health programs. The Department's Dental operations is intended to recover all or a significant portion of its costs through fees and charges. All other programs are expected to be funded through State and Federal grants and County appropriations.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Department, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Department only utilizes governmental funds.

MANAGEMENT'S DISCUSSION & ANALYSIS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2025

Governmental funds

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

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

The Department adopts an annual appropriations budget for its general fund as required by state law. A budgetary comparison statement has been provided as required supplementary information for the General Fund to demonstrate legal compliance.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information*. This includes this discussion and analysis as well as a budgetary comparison schedule for the General Fund to demonstrate compliance with the budget.

Government-wide Financial Analysis

Statement of Net Position: As noted earlier, net position may serve over time as a useful indicator of the Department's financial position. In the case of the Health Department, assets exceeded liabilities by \$2,327,648 at the close of the most recent fiscal year. The following table presents the condensed *statement of net position* for the fiscal years ending September 30, 2025 and 2024.

	<u>2026</u>	<u>2025</u>
Current and other assets	2,464,826	\$2,560,410
Capital assets	3,571,682	3,770,152
Total Assets	6,036,508	6,330,562
Current and other liabilities	833,252	718,852
Long-term liabilities	2,875,608	3,043,294
Total Liabilities	3,708,860	3,762,146
Net position		
Investment in capital assets	499,802	543,410
Unrestricted	1,827,846	2,025,006
Total Net Position	\$2,327,648	\$2,568,416

MANAGEMENT'S DISCUSSION & ANALYSIS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2025

A portion of the Department's net position is its investment in capital assets (e.g., buildings and machinery and equipment), less any related outstanding debt used to acquire those assets. The Department uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Department's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remainder of the Department's net position is unrestricted and is available for future operations.

Statement of Activities The Department's total revenue for the fiscal year ended September 30, 2025, was \$7,749,177 while total cost of all programs and services was \$7,989,945. This results in an decrease in net position of \$240,786. A summary of revenues and expenses for the past two (2) fiscal years is presented below.

	<u>2026</u>	<u>2025</u>
Program revenues		
Charges for services	\$3,254,223	\$2,500,566
Grants and contributions	\$3,624,323	4,758,368
General revenues		
County appropriations	800,551	787,969
Interest	59,909	40,719
Other general revenues	10,171	17,836
	<hr/>	<hr/>
Total revenues	7,749,177	8,105,458
	<hr/>	<hr/>
Functions/program expenses		
Health Programs	7,887,793	7,152,522
Interest Expense	102,152	108,011
	<hr/>	<hr/>
Total expenses	7,989,945	7,260,533
	<hr/>	<hr/>
Change in net position	(240,786)	844,925
	<hr/>	<hr/>
Net position, beginning of year	2,568,416	1,479,494
Error correction		243,997
Net position, beginning of year restated	2,568,416	1,723,491
Net position, end of year	\$2,327,648	\$2,568,416

Governmental Activities The preceding table shows that the governmental activities decreased the Department's net position by \$240,786 during this fiscal year. The decrease is primarily the result of a reduction in grant funding in governmental funds.

Financial Analysis of the Government's Funds

As noted earlier, the Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds The focus of the Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Department's financing requirements. For instance, Unassigned fund balance may serve as a useful measure of the Department's net resources available for spending at the end of the fiscal year.

The general fund is the primary operating fund of the Health Department. At the end of the current fiscal year, total fund balance was \$1,967,768, a decrease of \$244,181 from the prior year. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance totaled \$1,608,005 or 20% of total general fund expenditures or roughly 3 months of operating expenses.

MANAGEMENT'S DISCUSSION & ANALYSIS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2025

General Fund Budgetary Highlights

Over the course of the year, the Van Buren/Cass County District Health Department's Board of Health may amend the budget to reflect events that occur during the year. The budget was amended during the fiscal year as a result in a reduction of grant funding. Total revenues were reduced by \$510,914 and total expenditures were reduced by \$345,678 for the year ended September 30, 2025. Most significantly, grant funding related to Infection Prevention & Healthcare Assoc Infection Response (ELCCT) was reduced by \$325,000. Overall, actual revenues exceeded budgeted revenues by \$1,170,417 and actual expenditures were \$1,245,949 more than budgeted expenditures for the year ended September 30, 2025. The increase in actual revenues from budgeted revenues was primarily due to an increase in charges for services, permit fees, and interest income.

Capital Asset and Long-Term Liability Activities

Capital assets The Department's investment in capital assets for its governmental activities as of September 30, 2025, amounted to \$3,571,682 (net of accumulated depreciation). This investment in capital assets includes equipment, vehicles, and right to use assets.

The Health Department purchased Fetch software for EH, security cameras, vending machines, a server and a sterilizer for dental outreach. Additional information on the Department's capital assets can be found in Note 3 to these financial statements.

Long-term obligations At fiscal year end, the Health Department's outstanding obligations included long-term debt and compensated absences, totaling \$3,309,368. Compensated absences liability totaled \$237,488, a reduction of \$12,582 from the prior year. The reduction was related to employee separation and cash outs for current employees. Additional information on the Department's long-term debt can be found in Note 4 of these financial statements.

Economic Factors and Next Year's Budget

As the public health environment continues to change and the COVID-19 pandemic is behind us, close monitoring of State/Federal budget actions will continue to be important due to possible reductions in funding provided through the Comprehensive Planning, Budgeting, and Contracting (CPBC) agreement with the Michigan Department of Health and Human Services. Changes in the type of programs funded and possible reduction in funding for existing grant programs has a significant impact on the types and levels of service provided as a Local Public Health Department.

In addition, the Health Department will continue to monitor Federal Medicaid/Medicare programs and how changes in funding will affect the Healthy Michigan Plan and reimbursement levels.

Contacting the Department Management

This management discussion and analysis provides an overview of the current and prospective financial condition of the Department's operations and financial position. If there are questions concerning this report or if additional information is desired, please contact:

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March 16, 2026

To the members of the Health Department Board
Van Buren/ Cass District Health Department

We have audited the financial statements of the governmental activities and the major fund of Van Buren/ Cass District Health Department (the Department) for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 8, 2026. 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 Department are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the useful lives of capital assets is based on historical actual usefulness and expected future usefulness of these assets. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole. An adjustment to the useful life of assets was posted as September 30, 2025 to more accurately reflect the assets remaining useful life.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 16, 2026.

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 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 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.

During our audit we also note the following:

- During the year we noted that bank reconciliations were not being reviewed. A strong system of internal controls would include the review and approval of bank reconciliations. We noted that this has been implemented after year end.
- Currently, the finance director prepares and posts manual journal entries. A strong system of internal controls would include the review and approval of entries. We recommend the Health Officer review and approve the entries along with supporting documentation on a monthly basis.
- We noted that inventory counts are being done on different schedules between the two locations. Since there is some transferring of inventory between locations, this can result in reconciling items. We recommend that inventory counts be done at month end for all locations.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board and management of the Department and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Wrodenold Haefner LLC



Medical Director and Nursing

During the reporting month, two long-term care facilities within the district experienced COVID-19 and RSV outbreaks. Communicable disease nurses supported both locations by providing infection prevention education, resources, and guidance. On March 30, 2026, the district launched the **MIWAIV non-medical exemption hybrid education program**¹ for parents and guardians who choose not to vaccinate their children with required school and childcare immunizations. Hearing and vision technicians delivered a total of 5,523 services during the second quarter of 2026. Medical providers across the district were also asked to include laboratory testing for varicella (chickenpox), in addition to clinical diagnosis, to improve case confirmation and contact follow-up. Kindergarten round-ups have increased staff activity, particularly for hearing and vision screenings, immunization record lookups, and scheduling vaccination appointments.

Measles activity has increased **regionally**², with Washtenaw County reporting seven cases and Monroe County reporting one case. A confirmed measles case was also associated with travel through O'Hare International Airport in late March. **Measles**³ is a highly contagious virus that can cause serious complications such as pneumonia, brain damage, hearing loss, hospitalization, and death, particularly among young children, older adults, pregnant individuals, and those with weakened immune systems. Common symptoms include high fever, a widespread rash, red eyes, runny nose, cough, ear infections, and diarrhea.

Public health officials emphasize the importance of staying up to date with the MMR (measles, mumps, rubella) vaccine. Children typically receive one dose at 12 months of age and a second dose between 4 and 6 years, with earlier second doses recommended in affected areas. Adults born in 1957 or later without evidence of immunity may need one or two doses depending on risk level, while those born before 1957 are generally considered immune. Additional vaccination recommendations apply for international travelers, including infants as young as 6 months. Individuals are encouraged to consult their health care provider or VBCDHD to review vaccination status and risk.

Dental Clinic and Outreach

Both clinics have been especially busy, with Dowagiac welcoming 17 new patients and seeing 368 total, and Lawrence seeing 54 new patients and 537 patients overall. After fully expending \$50,000 in grant monies, Van Buren County Veterans Services awarded an additional \$30,000 for veterans' dental treatment through September 2026, a valuable expansion of this highly successful program. As winter scheduling challenges ease, we are beginning to return to a more normal schedule heading into spring.

Environmental Health

- 60 septic permits
- 27 septic final inspections
- 45 well permits
- 29 well final inspections
- 68 restaurant inspections
- 14 restaurant reinspections
- 21 septic hauler inspections

Location

Van Buren County

260 South Street, Lawrence, MI 49064

Cass County

302 S. Front Street, Dowagiac, MI 49047

Business Hours

Monday - Thursday · 8:00am to 5:00pm

Friday · 8:00am to 12:00pm

Clinics

Van Buren County

Immunization · Thursdays

STI Testing & Treatment · Wednesdays

Dental · Monday - Thursday

Cass County

Immunization · 1st and 3rd Wednesdays

STI Testing & Treatment · Thursdays

Dental · Monday - Thursday

Newsworthy

Measles Case Reported in Michigan

Boil Water Advisory – Colonial Acres (Cass County)

Bird Flu Alert: Protect Your Birds

Links

¹ <https://vbcassdhd.org/community-health/exemptwaiver-education/>

² <https://www.michigan.gov/mdhhs/adult-child-serv/childrenfamilies/immunizations/measlesupdates>

³ <https://www.cdc.gov/measles/signs-symptoms/photos.html>

Cass County 2026 Reportable Diseases

Date Reported: 04/08/2026

Presented to: Appointed Membrs of the Board of Health
Presented by: Julie Beeching RN, BSN Director of Nursing

Mar-2026 Reporting Period													YTD	YTD	2025	2024	2023	2022	2021
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2026	2025	total	total	total	total	
acute flaccid myelitis													0		0	0	0	0	
anaplasmosis													0		1	0	0	0	
animal bites	3	4	4										11	16	77	66	73	66	
anthrax													0		0	0	0	0	
arboviral encephalitides													0		0	0	0	0	
eastern equine													0		0	0	0	0	
west nile													0		0	0	0	0	
zika													0		0	0	0	0	
babesiosis													0		0	0	0	0	
blastomycosis													0		0	1	0	1	
botulism													0		0	0	0	0	
brucellosis													0		0	0	0	0	
campylobacteriosis			1										1		5	6	5	3	
candidiasis													0		1	0	0	0	
chancroid													0		0	0	0	0	
chickenpox/varicella			2										2		0	0	0	1	
cholera													0		0	0	0	0	
coccidioidomycosis													0		1	0	0	0	
CPO (CP-CRE)													0		1	0	1	0	
cryptosporidiosis													0		0	1	1	1	
cyclosporidiosis													0		0	0	0	0	
dengue fever													0		0	0	0	0	
diphtheria													0		0	0	0	0	
E-coli O157:H7													0		0	0	0	0	
ehrlichiosis													0		0	0	0	0	
encephalitis													0		0	0	0	0	
giardiasis													0	1	2	3	1	3	
glanders													0		0	0	0	0	
guillain-barre syndrome													0		0	0	0	0	
haemophilis influenzae													0	1	2	2	4	0	
hantavirus													0		0	0	0	0	
hemolytic uremic syndrome													0		0	0	0	0	
hemorrhagic fever virus													0		0	0	0	0	
hepatitis A													0		0	0	0	0	
hepatitis B			1										1	1	3	2	2	2	
hepatitis C acute	2												2	4	5	9	8	0	
hepatitis C chronic	2		1										3	6	18	8	17	6	
hepatitis non A non B													0		0	0	0	0	
histoplasmosis													0	3	4	2	1	0	
influenza virus Ili and confirmed	166	262	162										590	738	1388	1049	933	267	
kawasaki disease													0		0	0	1	0	
legionellosis		1											1	1	1	0	1	2	
leprosy													0		0	0	0	0	

Cass County 2026 Reportable Diseases

Date Reported: 04/08/2026

Presented to: Appointed Membrs of the Board of Health
Presented by: Julie Beeching RN, BSN Director of Nursing

<u>Mar-2026 Reporting Period</u>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD 2026	YTD 2025	2025 total	2024 total	2023 total	2022 total	2021 total
leptospirosis													0		0	0	0	0	0
listeriosis													0		0	0	2	0	0
lyme disease			1										1		8	5	10	4	16
malaria													0		0	0	0	1	0
measles													0		0	0	0	0	0
melioidosis													0		0	0	0	0	0
meningitis - aseptic													0		2	0	2	2	1
meningitis - bacterial													0		0	0	2	0	0
meningococcal disease													0		0	0	0	0	0
MERS-CoV													0		0	0	0	0	0
mumps													0		0	0	0	1	0
orthopox virsu													0		0	0	0	0	0
pertussis													0	1	8	2	0	0	0
plague													0		0	0	0	0	0
polio													0		0	0	0	0	0
prion disease													0		0	0	0	0	0
psittacosis													0		0	0	0	0	0
Q fever													0		0	0	0	0	0
rabies													0		0	0	0	0	0
rubella													0		0	0	0	0	0
salmonellosis	2												2		1	4	3	1	3
SARS													0		0	0	0	0	0
shigellosis													0		0	1	0	0	0
spotted fever													0		0	0	0	0	0
STEC - shiga toxin e-coli													0		1	0	0	1	0
staphylococcus aureus MRSA													0		0	0	0	0	0
streptococcus pneumonia,Invasive	1	2											3	1	5	5	2	5	0
streptococcus pyogenes grp A													0	1	2	5	10	0	2
tetanus													0		0	0	0	0	0
toxic shock syndrome													0		0	0	0	0	0
trichinellosis													0		0	0	0	0	0
tuberculosis													0		0	0	0	0	0
tularemia													0		0	0	0	0	0
typhoid fever													0		0	0	0	0	0
vibriosis													0		0	0	0	0	0
VISA(5)/VERSA(4)													0		0	0	0	0	0
yellow fever													0		0	0	0	0	0
yersiniosis													0		1	1	0	0	2
COVID-19	40	22	22										84	131	281	480	729	3748	5253
RSV pediatric mortality (< 5 yrs of age)													0		0	0	na	na	na

**Van Buren County 2026
Reportable Diseases**

Date Reported: 04/08/2026

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<u>Mar-2026 Reporting Period</u>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD 2026	YTD 2025	2025 total	2024 total	2023 total	2022 total	2021 total
acute flaccid myelitis													0		0	0	0	0	0
anaplasmosis													0		0	0	0	0	0
animal bites	4	5	12										21	44	194	150	117	185	131
anthrax													0		0	0	0	0	0
arboviral encephalitides													0		0	0	0	0	0
eastern equine													0		0	0	0	0	0
west nile													0		0	0	0	0	0
zika													0		0	0	0	0	0
babesiosis													0		0	0	0	0	0
blastomycosis													0		1	1	1	0	0
botulism													0		0	0	0	0	0
brucellosis													0		0	0	0	0	0
campylobacteriosis			1										1	2	22	18	12	13	16
candidiasis													0		0	0	0	0	0
chancroid													0		0	0	0	0	0
chickenpox/varicella	1												1	1	3	5	0	0	0
cholera													0		0	0	0	0	0
coccidioidomycosis													0		0	0	1	0	0
CPO (CP-CRE)													0		1	0	0	1	0
cryptosporidiosis			1										1		2	1	2	4	4
cyclosporidiosis													0		0	0	0	0	3
dengue fever													0		0	0	0	0	0
diphtheria													0		0	0	0	0	0
E-coli O157:H7													0		0	0	0	0	0
ehrlichiosis													0		0	0	0	0	0
encephalitis													0		0	0	0	0	0
giardiasis													0		4	1	4	3	3
glanders													0		0	0	0	0	0
guillain-barre syndrome													0		0	0	0	1	0
haemophilis influenzae	1												1		4	0	4	2	1
hantavirus													0		0	0	0	0	0
hemolytic uremic syndrome													0		0	0	0	0	0
hemorrhagic fever virus													0		0	0	0	0	0
hepatitis A													0	1	1	0	0	0	0
hepatitis B													0		0	1	2	2	5
hepatitis C acute	2												2	1	4	11	3	1	4
hepatitis C chronic			2										2	1	8	20	18	12	13
hepatitis non A non B													0		0	0	0	0	0
histoplasmosis			1										1	3	4	0	3	8	3
influenza virus ILI & Confirmed	550	837	405										1792	2884	4611	3547	3070	1739	5
kawasaki disease													0		0	0	0	1	0
legionellosis		1											1		0	4	0	1	3
leprosy													0		0	0	0	0	0

**Van Buren County 2026
Reportable Diseases**

Date Reported: 04/08/2026

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<u>Mar-2026 Reporting Period</u>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD 2026	YTD 2025	2025 total	2024 total	2023 total	2022 total	2021 total
leptospirosis													0		0	0	0	0	0
listeriosis													0		0	0	0	1	0
lyme disease			1										1	1	26	20	23	11	16
malaria													0		0	0	0	0	0
measles													0		0	0	0	0	0
melioidosis													0		0	0	0	0	0
meningitis - aseptic		1	1										2		5	1	2	6	2
meningitis - bacterial	1	1											2		2	5	3	2	0
meningococcal disease													0		0	0	0	0	0
MERS-CoV													0		0	0	0	0	0
mumps													0		0	0	1	0	0
orthopox virus													0		1	0	0	0	0
pertussis	1												1	1	5	5	0	0	0
plague													0		0	0	0	0	0
polio													0		0	0	0	0	0
prion disease													0		0	0	0	0	1
psittacosis													0		0	0	0	0	0
Q fever													0		0	0	0	0	1
rabies													0		0	0	1	0	0
rubella													0		0	0	0	0	0
salmonellosis			2										2	2	5	6	13	4	7
SARS													0		0	0	0	0	0
shigellosis	1		2										3		0	3	5	2	1
spotted fever													0		0	0	0	0	0
STEC - shiga toxin e-coli													0		2	3	4	1	1
staphylococcus aureus MRSA	2		2										4	1	3	11	1	2	0
streptococcus pneumonia Inv.		1											1	5	12	11	11	7	11
streptococcus pyogenes grp A	1		3										4	3	5	5	19	3	0
tetanus													0		0	0	0	0	0
Strep toxic shock syndrome													0		0	0	0	0	0
trichinellosis													0		0	0	0	0	0
tuberculosis													0	1	1	0	0	0	0
tularemia													0		0	0	0	0	0
typhoid fever													0		0	0	0	0	0
vibriosis		1											1		0	0	0	1	0
VISA(5)/VERSA(4)													0		0	0	0	0	0
yellow fever													0		0	0	0	0	0
yersiniosis													0		2	3	2	1	0
COVID-19	122	62	28										212	264	494	879	1254	7475	8410
RSV pediatric mortality (< 5 yrs of age)													0		0	0	na	na	na

Dental: Community Dental Clinics & Outreach

- Andrew Malsbary, DDS, Director of Dental Clinic (2 years)
- Emily Flowers, RDH, Dental Hygienist/Dental Outreach Program Coordinator (14 years)



Dentistry Goes Beyond The Mouth

- On average, over 34 million school hours are lost each year because of unplanned (emergency) dental care.

- Almost \$46 [billion](#) is lost in productivity in the United States each year because of untreated oral disease.

- In 2017, there were 2.1 million emergency room visits for dental emergencies.
- Medicaid pays for about 69% of these visits for children and about 40% for adults.

- Nearly 18% of working-age adults report that the appearance of their mouth and teeth affects their ability to interview for a job.

- For people with low incomes, the percentage increases to 29%.

*CDC.gov



Dental Staff

Dentists

Dr. Andrew Malsbary

Dr. Christina Strickler

Dr. Joel Griffin

Dr. Davin Renda

Dental Hygienists

Emily Flowers, RDH

Melissa Whitcomb, RDH

Timberly Daoust, RDH

Deena Noggle, RDH

Sunny Schenkel, RDH

Christy Bretz, RDH

Dental Assistants

Annie Burgett, RDA, CDA,
CDICP

Lisa Slack, RDA

Missie Hones, RDA

Mindie Kazluskas, RDA

Cristina Calderon, RDA

Ashley Kline, DA

Kathy Wolfe, DA

Sherri Wanberg, DA

Care Coordination

Anna Delarosa

Michelle Morris

Mandy Rank, DA

Lisa Vliek



Providing dental sealants on a student at Covert Summer Migrant School. Treatment was done in mobile trailer.



Providing a dental screening during Covert Summer Migrant Program in a classroom.

Why We Do It

Providing quality comprehensive dental care

- Providing care in a Health Professional Shortage Areas is desperately needed
- Access to care for patients with state insurance (~20,000 in VB and Cass alone)
- Providing over \$50,000 in FREE dental care annually to Van Buren and Cass Veterans.

Promoting dental health

- Using position in the community to educate and engage a broad and diverse spectrum of community members on the importance of dental health and prevention of oral disease.

Prevention of oral disease

- Providing ethical and quality dental treatment and education for patients.
- Promoting importance of oral health and systemic link to whole body health.



VBCDHD

How We Deliver



Office visits, phone/email, in person meetings, participation surveys, and presentations.

Dental Clinics

- Cleanings and Preventive Care
- Restorative Treatment
- Oral Surgery
- Root Canals
- Dentures

School Based Sealant Program

Kindergarten Oral Health Assessment Program

Advocating for enhancement and access to public health dental services, through local and state coalitions.



VBCDHD

Everyday Challenges

Common barriers for dental clinic and outreach programs

Cost of quality care

Staffing

Access to care

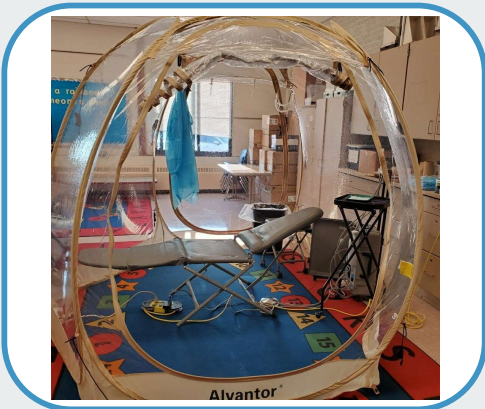
Patient attendance

Participation in programs

Acceptance of new school requirements from parent/guardians



VBCDHD



Returning to schools, providing dental outreach services during COVID-19 Pandemic

Picture used and published in Wilkins Clinical Practice Of The Dental Hygienist; Sealant Chapter



Community Dental Education at Redwood Elementary



VBCDHD

Impact

Memorable Stories



Long-term Patient Relationships



Representing VBCDHD outreach dental at multiple conferences



Using professionalism, empathy, and decisive action for safety of a student.



Delivering 10,000 toothbrush packets to students during COVID-19 Pandemic

Personal and program goals



Financial Stability



Growth



Educational Collaboration



Providing access to care to diverse communities



Maxi Molar! VBCDHD Dental Outreach Mascot!



Dowagiac Union Public School website post, highlighting a successful visit providing dental sealants



Questions?

