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# Michigan Public Health Institute

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**Financial Report  
with Supplementary Information  
December 31, 2024**

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## **Independent Auditor's Report**

To the Board of Directors  
Michigan Public Health Institute

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

#### ***Opinion***

We have audited the financial statements of Michigan Public Health Institute (the "Institute") as of and for the years ended December 31, 2024 and 2023 and the related notes to the financial statements, which collectively comprise the Institute's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute as of December 31, 2024 and 2023 and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audits of the Financial Statements* section of our report. We are required to be independent of the Institute and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Institute's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audits 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Directors  
Michigan Public Health Institute

In performing audits in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 Institute's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Institute'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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2025 on our consideration of the Institute's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Institute'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 Institute's internal control over financial reporting and compliance.

*Plante & Moran, PLLC*

July 18, 2025

Our discussion and analysis of Michigan Public Health Institute's (the "Institute" or MPHI) financial performance provides additional narrative of MPHI's financial activities for the fiscal years ended 2024, 2023, and 2022. The following information should be read in conjunction with MPHI's audited financial statements and related notes.

### ***Financial Highlights***

MPHI continued to grow as an organization. In 2024, MPHI continued to seek out new partnerships and expand our relationships with existing partners as we sought to broaden capacity, provide technical expertise, and advance our shared agenda with diverse partners. Our partnerships have made us increasingly aware of the critical role of public health and the need to advance understanding of that role. This need continues to be reflected by strong corporate operating revenue of \$200,797,073 in 2024. This is an increase of 22 percent from 2023 and is largely due to increases in funding for our Center for Diversified Government Solutions, Center for Precision Public Health, Center for Healthy Communities, and Business Solutions Group programs.

### ***Overview of the Annual Report***

MPHI is a not-for-profit organization reporting under proprietary fund accounting for business-type activities, as required by Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This annual report consists of a series of financial statements, containing management's discussion and analysis (this section) and the basic financial statements. The financial statements also include notes, which explain some of the more significant information contained within the statements and provide more detailed data.

### ***Proprietary Fund Statements***

The proprietary fund statements report business-type activities for MPHI using accounting methods similar to those used by private-sector companies, i.e., full accrual accounting. The statement of net position includes all of MPHI's assets, liabilities, and net position; MPHI has no deferred outflows/inflows of resources. The statement of revenue, expenses, and changes in net position accounts for all of the current year's revenue and expenses when earned or incurred regardless of when cash is received or paid.

The net position of the proprietary fund is reported in the statement of net position. Net position is one way to measure MPHI's financial health. Increases or decreases in MPHI's net position are one indicator of whether its financial position is improving or deteriorating.

## Michigan Public Health Institute

### Management's Discussion and Analysis (Continued)

#### Net Position

MPHI's net position as of December 31, 2024, 2023, and 2022 was \$31,076,996, \$27,930,807, and \$23,116,822, respectively. The following table (in thousands) shows, in a condensed format, the current year's net position and changes in net position compared to the prior years:

	2022	2023	2024	Change	Percent Change
<b>Assets</b>					
Other assets	\$ 43,777	\$ 48,723	\$ 49,417	\$ 694	1.4
Capital assets	5,497	5,372	4,695	(677)	(12.6)
Total assets	49,274	54,095	54,112	17	-
<b>Liabilities</b>					
Current liabilities	21,770	21,384	18,691	(2,693)	(12.6)
Long-term liabilities	4,387	4,780	4,344	(436)	(9.1)
Total liabilities	26,157	26,164	23,035	(3,129)	(12.0)
<b>Net Position</b>					
Net investment in capital assets	503	542	707	165	30.4
Restricted	6,216	6,098	4,253	(1,845)	(30.3)
Unrestricted	16,398	21,291	26,117	4,826	22.7
Total net position	<u>\$ 23,117</u>	<u>\$ 27,931</u>	<u>\$ 31,077</u>	<u>\$ 3,146</u>	11.3

Other assets increased from 2023 to 2024 due to changes in cash and grants and contracts receivable balances at the respective year's end, which is based on the timing of customer payments and a decrease to the operating advance from the State of Michigan. Capital assets decreased slightly from 2023 to 2024 due to ongoing depreciation and amortization.

Total liabilities decreased slightly from 2023 to 2024 due to normal fluctuation in business activity.

Net position increased by 11 percent from a year ago, increasing from \$27,930,807 to \$31,076,996. In contrast, last year's net position increased by 21 percent. A portion of the overall increase in net position from operations during 2024 is due to market-related gains in MPHI's investment portfolio.

Unrestricted net position is the part of net position that can be used to finance day-to-day operations, and it increased by \$4,826,020. This represents an increase of 23 percent. The current level of unrestricted net position for our activities stands at \$26,116,533, or about 13 percent of total expenditures.

# Michigan Public Health Institute

## Management's Discussion and Analysis (Continued)

### Changes in Net Position

The following table (in thousands) compares MPHI's statement of revenue, expenses, and changes in net position for the years ended December 31, 2024, 2023, and 2022:

	2022	2023	2024	Change	Percent Change
<b>Operating Revenue</b>					
Grants and contracts	\$ 136,876	\$ 163,649	\$ 199,660	\$ 36,011	22.0
Miscellaneous	831	864	1,137	273	31.6
Total operating revenue	137,707	164,513	200,797	36,284	22.1
<b>Operating Expenses</b>					
Center for Data Management and Translational Research	3,096	2,838	-	(2,838)	(100.0)
Center for Healthy Communities	4,618	6,576	11,639	5,063	77.0
Center for Health Equity Practice	1,908	2,734	2,757	23	0.8
Center for National Prevention Initiatives	3,336	3,835	6,904	3,069	80.0
Center for Child and Family Health	1,533	6,904	7,664	760	11.0
Center for Social Change	-	6,070	1,646	(4,424)	(72.9)
Center for Strategic Health Partnerships	2,832	2,679	-	(2,679)	(100.0)
Administrative projects	3,512	5,650	10,194	4,544	80.4
Cancer Control Services	2,317	2,180	1,896	(284)	(13.0)
Strategy Services Division	7,387	-	-	-	-
Business Solutions Group	10,352	16,358	22,849	6,491	39.7
Education and communication services	3,084	3,804	4,448	644	16.9
Center for Culturally Responsive Engagement	1,844	1,198	1,172	(26)	(2.2)
Center for Racial and Social Justice	-	1,823	2,188	365	20.0
Center for Technology Solutions	-	3,425	3,396	(29)	(0.8)
Center for Precision Public Health (formerly Center for Data Management and Translational Research and Center for Strategic Health Partnership)	-	-	10,369	10,369	100.0
Center for Diversified Government Solutions	68,580	73,733	87,095	13,362	18.1
Management and general	18,474	20,946	24,516	3,570	17.0
Total operating expenses	132,873	160,753	198,733	37,980	23.6
<b>Operating Income</b>	4,834	3,760	2,064	(1,696)	(45.1)
<b>Nonoperating (Expense) Revenue</b>					
Investment (loss) gain - Net	(719)	1,408	1,383	(25)	(1.8)
Interest expense on building and subscription-based information technology agreement leases	(442)	(354)	(301)	53	(15.0)
Gain on building leases termination	51	-	-	-	-
Total nonoperating (expense) revenue	(1,110)	1,054	1,082	28	2.7
<b>Change in Net Position</b>	3,724	4,814	3,146	(1,668)	(34.6)
<b>Net Position - Beginning of year</b>	19,393	23,117	27,931	4,814	20.8
<b>Net Position - End of year</b>	<u>\$ 23,117</u>	<u>\$ 27,931</u>	<u>\$ 31,077</u>	<u>\$ 3,146</u>	11.3

MPHI's total revenue increased by 22 percent, or \$36,259,867, over prior year. The change was driven by an increase in funding for the Center for Diversified Government Solutions, Center for Precision Public Health, Center for Healthy Communities, and Business Solutions Group programs.

## Michigan Public Health Institute

### Management's Discussion and Analysis (Continued)

Expenses increased by \$37,927,663 during the year, a 24 percent increase. This net change is primarily the result of increased work in our Center for Diversified Government Solutions, Center for Precision Public Health, Center for Healthy Communities, and Business Solutions Group programs.

#### **Capital Assets**

At December 31, 2024, 2023, and 2022, MPHI's investment in capital assets was as follows (in thousands):

	2022	2023	2024	Change	Percent Change
Building improvements	\$ 44	\$ 44	\$ 146	\$ 102	232 %
Computer software	2,167	2,225	2,225	-	-
Computer hardware	1,652	1,949	2,201	252	13
Computer-related furniture and fixtures	23	52	52	-	-
Equipment	831	831	831	-	-
Right-of-use lease assets - Building	5,544	5,544	5,544	-	-
Right-of-use assets - Subscription-based information technology arrangements	-	1,148	1,644	496	43
Less accumulated depreciation and amortization	(4,764)	(6,421)	(7,948)	(1,527)	24
Net capital assets	<u>\$ 5,497</u>	<u>\$ 5,372</u>	<u>\$ 4,695</u>	<u>\$ (677)</u>	(13)

The slight decrease in net capital assets is due to ongoing depreciation of capital assets and amortization of the right-of-use asset for our leased buildings and subscription-based IT arrangements.

#### **Budgets and Rates**

In 2024, MPHI continued to focus attention on public health crises such as the impact of maternal and pregnancy mortality, behavioral health and opioid addiction, water quality, community and individual health factors, and gun violence as a public health problem. We strive to find strategies to promote and support public health by applying MPHI's ability to navigate the complex public health landscape.

#### **Contacting MPHI's Financial Management**

This financial report is intended to provide MPHI funders, customers, and other interested parties with a general overview of MPHI's finances and to demonstrate MPHI's accountability for the funding it receives. If you have questions about this report or need additional information, we welcome you to contact MPHI at 2436 Woodlake Circle, Okemos, MI 48864.

# Michigan Public Health Institute

## Statement of Net Position

	<b>December 31, 2024 and 2023</b>	
	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Current assets:		
Cash (Note 3)	\$ 30,883,550	\$ 22,371,801
Investments (Note 3)	5,713,463	4,755,603
Grants and contracts receivable	9,658,065	19,037,418
Prepaid expenses	<u>3,161,932</u>	<u>2,558,214</u>
Total current assets	49,417,010	48,723,036
Noncurrent assets - Net capital assets subject to depreciation (Note 4)	<u>4,695,272</u>	<u>5,371,841</u>
Total assets	54,112,282	54,094,877
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	6,289,178	10,727,440
Accrued liabilities and other:		
Accrued salaries and wages	5,403,839	4,317,575
Accrued leave and fringe pool	5,723,323	4,732,899
Unearned revenue	488,506	551,259
Current portion of building lease and subscription-based information technology agreements liabilities (Note 6)	<u>786,570</u>	<u>1,054,711</u>
Total current liabilities	18,691,416	21,383,884
Noncurrent liabilities:		
Compensated absences - Greater than one year	1,142,050	1,004,908
Noncurrent portion of building lease and subscription-based information technology agreements liabilities (Note 6)	<u>3,201,820</u>	<u>3,775,278</u>
Total noncurrent liabilities	<u>4,343,870</u>	<u>4,780,186</u>
Total liabilities	<u>23,035,286</u>	<u>26,164,070</u>
<b>Net Position</b>		
Net investment in capital assets	706,882	541,852
Restricted - Expendable grant/contract projects	4,253,581	6,098,442
Unrestricted	<u>26,116,533</u>	<u>21,290,513</u>
Total net position	<u><b>\$ 31,076,996</b></u>	<u><b>\$ 27,930,807</b></u>

# Michigan Public Health Institute

## Statement of Revenue, Expenses, and Changes in Net Position

Years Ended December 31, 2024 and 2023

	2024	2023
<b>Operating Revenue</b>		
Grants and contracts	\$ 199,660,515	\$ 163,648,757
Miscellaneous	1,136,558	863,882
Total operating revenue	200,797,073	164,512,639
<b>Operating Expenses</b>		
Center for Data Management and Translational Research	-	2,838,344
Center for Healthy Communities	11,638,816	6,575,839
Center for Health Equity Practice	2,756,751	2,733,548
Center for National Prevention Initiatives	6,904,307	3,835,364
Center for Child and Family Health	7,664,015	6,903,926
Center for Social Change	1,646,306	6,070,085
Center for Strategic Health Partnerships	-	2,678,611
Administrative projects	10,193,745	5,650,480
Cancer Control Services	1,896,362	2,179,892
Business Solutions Group	22,849,115	16,358,270
Education and communication services	4,447,980	3,803,773
Center for Culturally Responsive Engagement	1,171,994	1,197,688
Center for Racial and Social Justice	2,187,603	1,822,530
Center for Technology Solutions	3,395,740	3,424,765
Center for Precision Public Health (formerly Center for Data Management and Translational and Center for Strategic Health Partnerships)	10,368,497	-
Center for Diversified Government Solutions	87,095,336	73,733,226
Management and general	24,516,251	20,946,085
Total operating expenses	198,732,818	160,752,426
<b>Operating Income</b>	2,064,255	3,760,213
<b>Nonoperating Revenue (Expense)</b>		
Investment gain - Net	1,383,480	1,408,047
Interest expense on building and subscription-based information technology agreement leases	(301,546)	(354,275)
Total nonoperating revenue	1,081,934	1,053,772
<b>Change in Net Position</b>	3,146,189	4,813,985
<b>Net Position - Beginning of year</b>	27,930,807	23,116,822
<b>Net Position - End of year</b>	<b>\$ 31,076,996</b>	<b>\$ 27,930,807</b>

Years Ended December 31, 2024 and 2023

	2024	2023
<b>Cash Flows from Operating Activities</b>		
Receipts from grants and contracts	\$ 210,113,673	\$ 145,054,853
Payments to suppliers	(77,351,299)	(46,289,150)
Payments to employees and fringe benefits	(122,683,384)	(106,659,108)
Net cash provided by (used in) operating activities	10,078,990	(7,893,405)
<b>Cash Flows from Capital and Related Financing Activities</b>		
Purchase of capital assets	(354,127)	(383,835)
Principal and interest paid on building leases and subscription-based information technology agreements liabilities	(1,638,734)	(1,402,682)
Net cash used in capital and related financing activities	(1,992,861)	(1,786,517)
<b>Cash Flows from Investing Activities</b>		
Interest received on investments	898,002	863,110
Purchases of investment securities	(5,593,877)	(1,452,392)
Proceeds from sale and maturities of investment securities	5,121,495	1,105,605
Net cash provided by investing activities	425,620	516,323
<b>Net Increase (Decrease) in Cash</b>	8,511,749	(9,163,599)
<b>Cash - Beginning of year</b>	22,371,801	31,535,400
<b>Cash - End of year</b>	<b>\$ 30,883,550</b>	<b>\$ 22,371,801</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	\$ 2,064,255	\$ 3,760,213
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation	1,526,285	1,656,827
Changes in assets and liabilities:		
Grants and contracts receivables	9,379,353	(13,310,861)
Prepaid expenses	(603,718)	(169,561)
Accounts payable	(4,438,262)	6,109,122
Accrued salaries and wages	1,086,264	537,127
Accrued leave and fringe pool	1,127,566	(329,347)
Unearned revenue	(62,753)	(6,146,925)
Total adjustments	8,014,735	(11,653,618)
Net cash provided by (used in) operating activities	<b>\$ 10,078,990</b>	<b>\$ (7,893,405)</b>
<b>Significant Noncash Transactions</b>		
Subscription-based information technology agreement assets	\$ 495,589	\$ 1,411,574
Subscription-based information technology agreement liabilities	526,181	884,868

December 31, 2024 and 2023

### Note 1 - Nature of Business

Michigan Public Health Institute (the "Institute" or MPHI) is a nonprofit corporation, authorized in Public Act 264 of 1989. It is a cooperative venture of Michigan Department of Health and Human Services (MDHHS), University of Michigan, Michigan State University, and Wayne State University. Each of the aforementioned organizations has designated board of director positions. The Institute's mission is to advance population health through public health innovation and collaboration, working to promote health and advance well-being for all. Michigan Public Health Institute is a nonprofit corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Substantially all revenue arises from grants from governmental units, other nonprofit organizations, and foundations.

Program expenses relate to the Institute's aforementioned mission and are described as follows:

**Center for Precision Public Health (CPPH)** strategically engages patients, families, community leaders, clinicians, researchers, public health specialists, and other partners to develop new research, support data-driven initiatives, facilitate community-led program development, and provide technical assistance that advances public health. CPPH was formed via the consolidation of the Center for Data Management and Translational Research and the Center for Strategic Health Partnerships.

**Center for Data Management and Translational Research (CDMTR)** works with partners to collect, analyze, and use data and information for health system and population health improvement. The team, composed of evaluators, researchers, statisticians, and health information specialists, can design a project from start to finish or contribute specific roles. CDMTR's expertise includes grant writing, evaluation design, survey research, focus groups, large administrative data sets, geographic information systems, data visualization, analysis, and technical assistance. The work of CDMTR is interdisciplinary and intersectoral, grounded in the understanding that health and well-being are products of interacting social systems, community collaboration, policy, economics, relationships, and behavior. CDMTR also supports the advancement of the nursing field and works to address Michigan's nursing shortage. The team provides evaluation, technical assistance, and consultation on issues and programs related to the health care workforce and policy, with focus on the nursing workforce and its regulation, education, and practice.

**Center for Strategic Health Partnerships (CSHP)** operates at the interface of patients, families, clinicians, public health, researchers, communities, and other stakeholders to engage multicollaborative partnerships in supporting better health outcomes for underserved populations. CSHP provides project management for national-, state-, and local-level projects. Services include project development and management, strategic planning, education and training, leadership development, and workforce development. CSHP houses the MI ACE Initiative, a statewide collective impact network designed to promote evidence-based, data-driven prevention strategies to reduce adverse childhood experiences.

**Center for Healthy Communities (CHC)** works collaboratively with partners to improve public health systems and the health of communities. CHC specializes in community-based research and evaluation and provides capacity-building assistance in performance management, quality improvement, and community health assessment, as well as health improvement planning, strategic planning, and workforce development. With rich experience in a wide range of topic areas, a majority of CHC's approach is community based and participatory, ensuring that processes and products align with partners' values, needs, and priorities. CHC houses MPHI's Center for Native Health & Wellness, which serves focused communities as they pursue optimal health and well-being for their people.

**Center for Health Equity Practice (CHEP)** helps those who work in public health and related fields understand community and individual health factors in order to advance health for all. CHEP collaborates with multisector partners to implement programs, conduct research and evaluation, and support systems change strategies - including workshops, technical assistance, training, facilitation, coaching, and consultations. Projects within the Center for Health Equity Practice speak directly to issues of access, regional needs, poverty, inequality, and the social systems that contribute to them. CHEP hosts Detroit Health Innovations (D-HI). D-HI is dedicated to collaborating with community partners to promote health initiatives and implement prevention programs in the Detroit metropolitan area.

**Note 1 - Nature of Business (Continued)**

**Center for National Prevention Initiatives (CNPI)** provides resources to improve and sustain local, state, and national efforts to reduce infant and child mortality by delivering data support, training, and technical assistance to fatality review programs throughout the U.S. CNPI houses the Health Resources and Services Administration (HRSA)-funded National Center for Fatality Review and Prevention, the Data Coordinating Center for the Centers for Disease Control and Prevention (CDC), and the National Institutes of Health's (NIH) Sudden Unexpected Infant Death Case Registry and Sudden Death in the Young Case Registry. CNPI also receives funding from the Federal Emergency Management Agency (FEMA) to implement a fire education and safety program in high-risk communities across the U.S. CNPI's collaborators include national, tribal, state, and local partners on a wide range of strategies that strengthen existing maternal child health and injury programs. The goal of all CNPI programs is to learn from child deaths to prevent future deaths and ultimately reduce risks to children and families.

**Center for Child and Family Health (CCFH)** collaborates with multidisciplinary stakeholders to prevent infant and child mortality, improve pregnancy outcomes, promote oral health, strengthen support to vulnerable populations, and increase the health and well-being of children and families. The CCFH team works on surveillance and data management systems, policy compliance monitoring, program evaluation, needs assessments, training and technical assistance, and quality improvement projects. They are experts in facilitation, focus groups, and qualitative and quantitative methods to guide program and policy strategies.

**Center for Social Change (CSC)** is a diverse team with decades of experience in public health, public policy, and health care systems quality and performance. Our team has direct experience implementing programs in the Medicaid agency, supporting major initiatives in physical/behavioral health integration, policy analysis, housing, public health, consumer engagement, health information technology and exchange, and federal funding requests through the Advanced Planning Document (APD) process. CSC staff support Medicaid in the movement toward health care access for all by leading efforts to report on fair health outcomes and differences within targeted populations served (children with special health care needs, Medicaid/Medicare duals). CSC develops policy, contracts, and program recommendations to drive improvement in a sustainable way. Our team has expertise in policy review and analysis; project management; Technology of Participation (ToP) facilitation; and qualitative data collection methods, including interviews, surveys, focus groups, and quantitative data analytics, such as claims analysis and quality measurement/performance assessment. CSC led MPHI's effort to become a Qualified Entity (QE) through the Centers for Medicare & Medicaid Services (CMS), one of only two entities in Michigan to receive that designation.

**Cancer Control Services** provides evaluation expertise to the State of Michigan's cancer control programs. It offers technical assistance in such areas as cancer prevention, patient navigation, referral, tracking, and follow up; strategic planning, partnership, and event coordination; administration and fiduciary responsibilities; quality assurance and improvement in cancer-related services; and database management. Expertise is also provided in statistics, financial analysis, and hiring support.

**Business Solutions Group (BSG)** provides expertise to ensure successful implementation of local, state, and national initiatives. We focus on projects and programs designed to improve health outcomes. Our dynamic team melds together practical hands-on experience with specialized skills, training, and education to offer high-quality services. We view our clients as partners in creating positive change for the communities we serve.

**Note 1 - Nature of Business (Continued)**

**Education and Communication Services (ECS)** works with multiple partners both in person and virtually to expand the knowledge and capacity to promote public health. ECS offers event management for learning events, ranging from one-day workshops to multiday conferences; creates communication strategies and products while helping brand overall messages; facilitates processes to support productive brainstorming, strategic planning, and process improvement; and builds custom online training courses and multimedia presentations with a focus on outcomes-based education and real-world application. In addition, ECS manages the Interactive Learning Center (ILC) at MPH, where a number of these planning and educational events occur, and offers continuing education services for many events throughout the year. These listed services support MPH's external work and internal capacity building.

**Center for Culturally Responsive Engagement (CCRE)** ensures the people who are most impacted are at the center of conversations that seek to find solutions to problems affecting them. CCRE engages with its clients using culturally responsive approaches for evaluation, learning, research, training, facilitation, and strategic planning. Its services are developed around culturally defined values, knowledge, and beliefs of the population served and the context in which they occur. Through its work, CCRE offers tenets to help its partners adopt engagement processes that are culturally responsive for all. Its partners are philanthropic, governmental, nonprofit, and academic institutions, as well as historically marginalized groups driving social processes where their voices have previously been silenced.

**Center for Racial and Social Justice (CRSJ)** includes a portfolio of work designed to strategically position MPH to address various health needs. CRSJ focuses on the impacts of governmental structures and systems that are harmful to public health. CRSJ works to understand how individual, family, and community health is influenced by exposure to the child welfare, juvenile justice, criminal justice, and other institutionalized systems. CRSJ engages in work that looks at how policies contribute to differences in social service experiences among those served. Staff are engaged in projects that center public health in the child protection, juvenile justice, criminal justice, and educational systems. Our team works to develop strategies for prevention, intervention, reduction of justice involvement, and reentry and well-being.

**Center for Technology Solutions (CTS)** strives to create innovative and strategic technology solutions to address public health challenges. Our experienced team of developers and technical staff work together with our partners to design, develop, test, host, and support complex and secure websites and applications. Our goal is to connect people to data that supports public health decision making and increases efficiency. We have been a trusted health data partner since 2004 and continue to innovate and evolve to support the changing needs of our clients and the changing face of technology.

**Center for Diversified Government Solutions** provides strategies to strengthen client relations in the public health workforce. We provide expertise to build infrastructure and staff capacity to successfully implement state and national initiatives designed to improve public health through the core values of MPH: Servant Leadership, Health Equity & Social Justice, Authentic Relationships, and Quality & Excellence.

**Administrative Projects** grants and contracts office provides collaborative program services for federal, state, and local agencies. The Institute is the prime contractor on these projects and issues subcontracts to a variety of agencies whose specialized expertise is unique to the agency. The Institute manages collaborative projects with state, federal, and community nonprofit agencies and works in partnership to monitor progress of projects in order to provide high-quality fiscal management.

**Note 2 - Significant Accounting Policies**

***Accounting and Reporting Principles***

The Institute follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). Based on these criteria, there are no component units of the Institute that are to be included in the reporting entity. Other organizations, including not-for-profit organizations, are considered governmental and required to comply with GASB if one or more of the following characteristics are met: (i) popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments, (ii) the potential for unilateral dissolution by a government with the net assets reverting to a government, or (iii) the power to enact and enforce a tax levy. The following is a summary of the significant accounting policies used by the Institute:

***Basis of Accounting***

The Institute follows the business-type activities requirements of GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The Institute meets the grandfather provisions under GASB 34, paragraph 147, for entities that were reporting under the American Institute of Certified Public Accountants (AICPA) not-for-profit model as of the date of Statement No. 34. The Institute uses the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

***Report Presentation***

In accordance with government accounting principles, a government-wide presentation with program and general revenue is not applicable to special purpose governments engaged only in business-type activities.

***Cash and Cash Equivalents***

Cash and cash equivalents include cash on hand, demand deposit, and short-term investments with a maturity date of three months or less when acquired.

***Investments***

Debt and equity securities are reported at fair value, with unrealized gains and losses included in earnings.

***Grants and Contracts Receivable***

The Institute's grants and contracts receivable are composed primarily of receivables from federal and nonfederal granting agencies. Grants and contracts receivable are stated at billed amounts. The receivables are deemed fully collectible, and no provision for uncollectible accounts was considered necessary.

***Concentration of Grants***

The Institute received greater than 80 percent of its grant revenue from MDHHS for the years ended December 31, 2024 and 2023.

***Prepaid Expenses***

Certain payments to vendors reflect payments made by the Institute that are applicable to future fiscal years.

**Note 2 - Significant Accounting Policies (Continued)**

**Capital Assets**

Capital assets, which include property and equipment, are reported on the statement of net position. Capital assets are defined by the Institute as assets with an initial cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost and depreciated principally using the straight-line method over their estimated useful lives. Lease and subscription-based information technology agreement assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the asset. Donated capital assets are recorded at estimated acquisition value at the date of donation. Costs of maintenance and repairs are charged to expense when incurred.

	Depreciable Life - Years
Building improvements	3
Computer software	3-5
Computer hardware	5
Computer-related furniture and fixtures	7
Equipment	5

**Accrued Leave and Fringes**

It is the Institute's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. A leave liability is recognized due to the leave attributable to services already rendered, leave that accumulates, and leave that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

A liability for fringes is recorded when amounts reimbursed by the Institute's funders for fringe benefits exceed actual expenditures. This balance is monitored by management, and the aim is to have no more than 60 days of expenses in the liability. Over/undercollections are adjusted in the following year, as permitted by the Institute's federally approved cost allocation plan and indirect cost rate approval.

**Unearned Revenue**

Unearned revenue consists of amounts received from grant funding sources in advance. Funds received and unexpended at December 31 are accounted for as unearned revenue on the statement of net position. When eligibility requirements of GASB 33 are met, revenue is recorded and unearned revenue is reduced.

**Leases and Subscription-based Information Technology Agreements**

**Leases**

The Institute is a lessee for noncancelable leases of buildings. The Institute recognizes a lease liability and an intangible right-of-use lease asset (the "lease asset") in the financial statements. The Institute recognizes lease assets and liabilities with an initial value of \$100,000 or more.

At the commencement of a lease, the Institute initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

**Note 2 - Significant Accounting Policies (Continued)**

Key estimates and judgments related to leases include how the Institute determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Institute uses the interest rate charged by the lessor as the discount rate, if stated. When the interest rate charged by the lessor is not provided, the Institute generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Institute is reasonably certain to exercise.

The Institute monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets on the statement of net position.

**Subscriptions**

The Institute obtains the right to use vendors' information technology software through various long-term contracts. The Institute recognizes a subscription liability and an intangible right-of-use subscription asset (the "subscription asset"). The Institute recognizes subscription assets and liabilities with an initial value of \$10,000 or more.

At the commencement of a subscription, the Institute initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus initial implementation costs. Subsequently, the subscription asset is depreciated on a straight-line basis over its useful life.

Key estimates and judgments related to subscriptions include how the Institute determines the discount rate it uses to discount the expected subscription payments to present value and the subscription term.

- The Institute uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the Institute generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancelable period of the subscription.

The Institute monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets, and subscription liabilities are reported in both current and long-term debt on the statement of net position.

**Grants and Contracts**

The Institute receives federal, state, and local grants and contracts, which are classified as exchange or nonexchange, depending on the contract or grant requirements. Revenue from nonexchange grants and contracts is recognized when all eligibility requirements, including time requirements, are met. Grants and contracts may be restricted for specific operating purposes. Revenue from exchange grants and contracts is recognized when the service is provided.

**Note 2 - Significant Accounting Policies (Continued)**

***Functional Allocation of Expenses***

Costs of providing the program and support services have been summarized on a functional basis in the statement of revenue, expenses, and changes in net position. Costs have been allocated between the various program and support services based on time.

***Operating Classification***

The Institute distinguishes operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with the Institute's principal ongoing operations. The principal operating revenue of the Institute is charges for grants and contracts activity. Operating expenses for these activities include the cost of services and administrative expenses and may include depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses. In the statement of revenue, expenses, and changes in net position, operating expenses are reported as program expenses.

***Net Position***

Net position of the Institute is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. Expendable restricted net position used by the Institute is subject to externally imposed constraints that can be fulfilled by actions of the Institute pursuant to those constraints or that expire by the passage of time. Unrestricted net position is the remaining net position that is not subject to externally imposed constraints. Unrestricted net position may be designated for specific purposes by action of management or the board of directors.

***Net Position Flow Assumption***

The Institute will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Institute's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

***Upcoming Accounting Pronouncements***

In December 2023, the Governmental Accounting Standards Board issued Statement No. 102, *Certain Risk Disclosures*, which requires governments to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. It also requires governments to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If certain criteria are met for a concentration or constraint, disclosures are required in the notes to the financial statements. The provisions of this statement are effective for the Institute's financial statements for the year ending December 31, 2025.

December 31, 2024 and 2023

**Note 2 - Significant Accounting Policies (Continued)**

In April 2024, the Governmental Accounting Standards Board issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes new accounting and financial reporting requirements or modifies existing requirements related to the following: management's discussion and analysis; unusual or infrequent items; presentation of the proprietary fund statement of revenue, expenses, and changes in fund net position; information about major component units in basic financial statements; budgetary comparison information; and financial trends information in the statistical section. The provisions of this statement are effective for the Institute's financial statements for the year ending December 31, 2026.

In September 2024, the Governmental Accounting Standards Board issued Statement No. 104, *Disclosure of Certain Capital Assets*, which requires certain types of capital assets, such as lease assets, intangible right-of-use assets, subscription assets, and other intangible assets, to be disclosed separately by major class of underlying asset in the capital assets note. This statement also requires additional disclosures for capital assets held for sale. The provisions of this statement are effective for the Institute's financial statements for the year ending December 31, 2027.

**Accounting Changes and Error Corrections**

**Adoption of New Accounting Pronouncement**

During the current year, MPHI adopted GASB Statement No. 101, *Compensated Absences*. While there was no impact on the recorded amounts, certain amounts were reclassified between current and long term for the years ended December 31, 2024 and 2023.

**Note 3 - Cash and Investments**

Cash and investments are reported in the financial statements as follows:

	2024	2023
Cash	\$ 30,883,550	\$ 22,371,801
Investments	5,713,463	4,755,603
Total cash and investments	<u>\$ 36,597,013</u>	<u>\$ 27,127,404</u>

These amounts are classified into the following cash and investment categories:

	2024	2023
Deposits with financial institutions	\$ 30,883,550	\$ 22,371,801
Investments - Reported at fair value:		
Debt mutual funds	1,544,745	1,305,237
Equity securities/Equity mutual funds	3,970,587	3,266,100
Money market funds	198,131	184,266
Total	<u>\$ 36,597,013</u>	<u>\$ 27,127,404</u>

The Institute's cash and investments are subject to several types of risk, which are examined in more detail below:

**Custodial Credit Risk of Bank Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the Institute's deposits may not be returned to it. The Institute does not have a deposit policy for custodial credit risk. For the years ended December 31, 2024 and 2023, the Institute had bank deposits totaling \$30,648,818 and \$22,458,114, respectively, (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The Institute believes that, due to the dollar amounts of cash deposits and the limits of Federal Deposit Insurance Corporation (FDIC) insurance, it is impractical to insure all deposits.

**Note 3 - Cash and Investments (Continued)**

***Interest Rate Risk***

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Institute's investment policy does not restrict investment maturities.

At December 31, 2024 and 2023, the Institute had debt mutual fund investments with a weighted-average maturity of 5.26 and 3.61 years, respectively. At December 31, 2024, \$1,541,171 of these investments was rated 5/5 by Morningstar. At December 31, 2023, \$1,166,097 of these investments was rated 5/5 by Morningstar, and \$135,504 of these investments was rated 3/5 by Morningstar. Morningstar ratings address performance rather than credit risk. Therefore, these investments are considered unrated in terms of credit risk.

***Credit Risk***

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Institute's investment policy does not further limit its investment choices. The mutual fund investments mentioned in the previous paragraph are not rated for credit risk.

***Fair Value Measurements***

The Institute categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets or liabilities, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. There were no Level 2 or Level 3 investments at December 31, 2024 and 2023.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Institute's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The Institute has the following recurring fair value measurement as of December 31, 2024 and 2023:

Equity securities, money market funds, equity mutual funds, and debt mutual funds classified in Level 1 are valued using prices quoted in active markets for those securities.

December 31, 2024 and 2023

**Note 4 - Capital Assets**

Major classes of fixed assets consist of the following at December 31, 2024 and 2023:

	Balance January 1, 2024	Additions	Disposals and Terminations	Balance December 31, 2024
Capital assets being depreciated:				
Building improvements	\$ 44,097	\$ 101,904	\$ -	\$ 146,001
Computer software	2,224,838	-	-	2,224,838
Computer hardware	1,949,223	252,223	-	2,201,446
Computer-related furniture and fixtures	51,859	-	-	51,859
Equipment	830,502	-	-	830,502
Right-of-use lease assets - Buildings	5,544,290	-	-	5,544,290
Right-of-use assets - Subscription-based information technology arrangements	1,148,221	495,589	-	1,643,810
Subtotal	11,793,030	849,716	-	12,642,746
Accumulated depreciation				
Building improvements	44,097	3,898	-	47,995
Computer software	2,108,623	69,931	-	2,178,554
Computer hardware	1,496,392	141,211	-	1,637,603
Computer-related furniture and fixtures	24,363	4,074	-	28,437
Equipment	827,337	3,165	-	830,502
Right-of-use lease assets - Buildings	1,512,077	755,938	-	2,268,015
Right-of-use assets - Subscription-based information technology arrangements	408,300	548,067	-	956,367
Subtotal	6,421,189	1,526,284	-	7,947,473
Net capital assets	<u>\$ 5,371,841</u>	<u>\$ (676,569)</u>	<u>\$ -</u>	<u>\$ 4,695,272</u>

December 31, 2024 and 2023

**Note 4 - Capital Assets (Continued)**

	Balance January 1, 2023	Additions	Disposals and Terminations	Balance December 31, 2023
Capital assets being depreciated:				
Building improvements	\$ 44,097	\$ -	\$ -	\$ 44,097
Computer software	2,166,735	58,103	-	2,224,838
Computer hardware	1,651,647	297,576	-	1,949,223
Computer related furniture and fixtures	23,345	28,514	-	51,859
Equipment	830,502	-	-	830,502
Right-of-use lease assets - Buildings	5,544,290	-	-	5,544,290
Right-of-use lease assets - Subscription-based information technology arrangement	996,037	152,184	-	1,148,221
Subtotal	11,256,653	536,377	-	11,793,030
Accumulated depreciation:				
Building improvements	44,097	-	-	44,097
Computer software	1,976,024	132,599	-	2,108,623
Computer hardware	1,156,512	339,880	-	1,496,392
Computer-related furniture and fixtures	23,345	1,018	-	24,363
Equipment	808,343	18,994	-	827,337
Right-of-use lease assets - Buildings	756,041	756,036	-	1,512,077
Right-of-use assets - Subscription-based information technology arrangements	-	408,300	-	408,300
Subtotal	4,764,362	1,656,827	-	6,421,189
Net capital assets	\$ 6,492,291	\$ (1,120,450)	\$ -	\$ 5,371,841

**Note 5 - Line of Credit**

As of December 31, 2024 and 2023, the Institute had a line of credit ranging from \$6,000,000 to \$12,000,000 with a local bank. The line of credit amount of \$12,000,000 is only available during October 1 through December 31. Interest for the line of credit is charged at the Secured Overnight Financing Rate (SOFR) plus 2.5 percent, an effective rate of 6.99 percent and 7.88 percent at December 31, 2024 and 2023, respectively. The line of credit is collateralized by accounts receivable, furniture and equipment, and other assets of the Institute. The annual fee for the line is \$1,000, and the line was renewed in 2024 and now expires on October 31, 2025. No balances were outstanding on the line of credit at December 31, 2024 and 2023.

**Note 6 - Leases and Subscription-based Information Technology Agreements**

The Institute leases certain assets from various third parties for buildings. Payments are fixed monthly based on rent schedules in the lease agreements.

The Institute obtains the right to use vendors' information technology software through various long-term contracts. Payments are generally fixed monthly based on schedules in the agreements.

Lease asset activity of the Institute is included in Note 4.

December 31, 2024 and 2023

**Note 6 - Leases and Subscription-based Information Technology Agreements  
(Continued)**

During the years ended December 31, 2024 and 2023, the Institute's lease and subscription-based information technology agreement liabilities activity was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
December 31, 2024:					
Building lease liability	\$ 4,387,160	\$ -	\$ (647,912)	\$ 3,739,248	\$ 693,748
Subscription-based information technology agreements	442,829	526,181	(719,868)	249,142	92,822
Total	<u>\$ 4,829,989</u>	<u>\$ 526,181</u>	<u>\$ (1,367,780)</u>	<u>\$ 3,988,390</u>	<u>\$ 786,570</u>
December 31, 2023:					
Building lease liability	4,993,528	-	(606,368)	4,387,160	648,589
Subscription-based information technology agreements	732,684	53,438	(343,392)	442,829	406,122
Total	<u>\$ 5,726,212</u>	<u>\$ 53,438</u>	<u>\$ (949,760)</u>	<u>\$ 4,829,989</u>	<u>\$ 1,054,711</u>

Future principal and interest payment requirements related to the Institute's lease liability at December 31, 2024 are as follows:

Years Ending	Principal	Interest	Total
2025	\$ 693,748	\$ 232,276	\$ 926,024
2026	784,424	183,155	967,579
2027	895,447	125,935	1,021,382
2028	1,012,144	61,202	1,073,346
2029	353,485	4,975	358,460
Total	<u>\$ 3,739,248</u>	<u>\$ 607,543</u>	<u>\$ 4,346,791</u>

Subsequent to December 31, 2024, MPHI notified the landlord that various building leases would be terminated.

Future principal and interest payment requirements related to the Institute's subscription-based information technology agreement liability at December 31, 2024 are as follows:

Years Ending	Principal	Interest	Total
2025	\$ 92,822	\$ 17,132	\$ 109,954
2026	101,828	9,449	111,277
2027	54,492	2,188	56,680
Total	<u>\$ 249,142</u>	<u>\$ 28,769</u>	<u>\$ 277,911</u>

**Note 7 - Pension Plan**

The Institute has adopted a defined contribution retirement plan for its employees. It is authorized under Internal Revenue Code Section 403(b) and is called the Michigan Public Health Institute 403(b) Retirement Savings Plan. Contributions are applied to group or individual annuity contracts or custodial contracts.

**December 31, 2024 and 2023**

**Note 7 - Pension Plan (Continued)**

All employees who work more than 20 hours per week are generally eligible to participate in the plan. The employees enter into salary reduction agreements, which determine the amount of their contribution to the plan. Employer contributions vest immediately. The Institute also contributes to the plan an amount equal to 6 percent of the employee's compensation. Beginning on October 1, 2001, the Institute adopted an employer matching contribution on behalf of each participant who is eligible and who made their own salary deferral contribution. The employer matching contribution is not to exceed 2 percent of the participant's compensation.

Employer contributions to the 403(b) plan amount totaled \$7,524,758 and \$6,275,192 for the years ended December 31, 2024 and 2023, respectively.

**Note 8 - Risk Management**

The Institute is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), and medical benefits provided to employees. The Institute has purchased commercial insurance for these claims, as well as an umbrella policy. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

**Note 9 - Contingent Liabilities**

The Institute is subject to various legal proceedings and claims that arise in the ordinary course of its business. The Institute believes that the amount, if any, of ultimate liability with respect to legal actions will be insignificant or will be covered by insurance.

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# Michigan Public Health Institute

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**Federal Awards Supplemental Information  
December 31, 2024**

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Directors  
Michigan Public Health Institute

We have audited the financial statements of Michigan Public Health Institute as of and for the year ended December 31, 2024 and have issued our report thereon dated July 18, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to July 18, 2025.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

July 18, 2025

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*

**Independent Auditor's Report**

To Management and the Board of Directors  
Michigan Public Health Institute

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 Michigan Public Health Institute (the "Institute"), which comprise the statement of net position as of December 31, 2024 and the related statements of revenue, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated July 18, 2025.

**Report on Internal Control Over Financial Reporting**

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Institute'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*.

To Management and the Board of Directors  
Michigan Public Health Institute

**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 Institute'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 Institute's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

July 18, 2025

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance  
Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Directors  
Michigan Public Health Institute

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

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

We have audited Michigan Public Health Institute's (the "Institute") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Institute's major federal programs for the year ended December 31, 2024. The Institute's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Institute complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended December 31, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

***Responsibilities of Management for Compliance***

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

To the Board of Directors  
Michigan Public Health Institute

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

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Institute's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Institute's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Institute'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 a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

To the Board of Directors  
Michigan Public Health Institute

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.

*Plante & Moran, PLLC*

July 18, 2025

Federal Agency/Pass-through Agency/Program Title	Federal Grant Description/Internal Grant Description	Federal Assistance Listing Number	Pass-through/Grant Number	MPHI ACCT #	Amount Paid to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE</b>						
Direct Program - DOJ/Office of Justice Programs	<b>COMMUNITY-BASED VIOLENCE INTERVENTION AND PREVENTION INITIATIVE</b> CVIPI Planning Yr 1	16.045	15PBJA-23-GG-05208-CVIP	23-PA-100095	\$ -	\$ 137,903
Passed through City of Lansing, Michigan - City of Lansing	<b>EDWARD BRYNA MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM</b> Byrne SCIP Yr 1	16.738	None	24-PA-100165	-	20,753
Direct Program - DOJ/Office of Justice Programs	<b>BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM</b> BJA FY 21 Byrne Criminal Justice Innovation Program (BCJI)	16.817	15PBJA-21-GG-04113-BCJI	S-30101	-	353,031
Passed through Michigan State Police	<b>COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE USE PROGRAM</b> Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)	16.838	23-COSSUP-02	24-GA-100111	-	282,246
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>					-	793,933
<b>U.S. DEPARTMENT OF THE TREASURY</b>						
Passed through City of Lansing, Michigan - City of Lansing	<b>CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS</b> COVID-19 - City of Lansing AP Expansion	21.027	None	23-PA-100088	-	97,356
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	COVID-19 - Community Violence Intervention Initiative - 2024	21.027	E20245421	24-PA-100129	-	183,530
Michigan Department of Health and Human Services	COVID-19 - Community Violence Intervention Evaluation	21.027	E20245588	23-SA-021042	-	71,123
Michigan Department of Health and Human Services	COVID-19 - Community Violence Intervention Initiative - 2025	21.027	E20254126	24-PA-100150	-	26,085
Michigan Department of Health and Human Services	COVID-19 - Community Violence Intervention Evaluation	21.027	E20254168	25-EA-021042	-	8,208
Michigan Department of Health and Human Services	COVID-19 - Nursing Home Infection Control - 2024	21.027	E20245729-00	24-JA-100135	-	112,426
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>					-	498,728
<b>U.S. DEPARTMENT OF EDUCATION</b>						
Passed through Michigan Department of Education - Michigan Department of Education	<b>STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM</b> Title IV - Student Support and Academic Enrichment	84.424	None	23-IA-100008	-	76,731
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<b>MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS</b>						
Direct Program:						
DHHS/Health Resources and Services Administration	National Data Center for Child Death Review	93.110	5 UG7MC28482-09-00	23-QA-100071	475,130	2,434,147
DHHS/Health Resources and Services Administration	National Data Center for Child Death Review	93.110	5 UG7MC28482-10-00	24-QA-100071	42,929	1,827,444
DHHS/Health Resources and Services Administration	Regional Genetics Networks	93.110	5 UH7MC30775-07-00	23-ZA-100062	-	506,019
Total direct program					518,059	4,767,610
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Michigan Youth with Epilepsy Transition Program	93.110	E20254778	25-CA-021047	-	1,853
Michigan Department of Health and Human Services	Epilepsy and Telemedicine	93.110	E20243564	23-NA-021006	-	36,977
Michigan Department of Health and Human Services	Epilepsy Care Coordination Training	93.110	E20240259	23-ZA-021007	-	8,632
Total passed through Michigan Department of Health and Human Services					-	47,462
Passed through American Academy of Pediatrics - American Academy of Pediatrics	Safe Infant Sleep Systems Integration (SISSI) Program	93.110	101452	23-QA-100021	-	10,396
Total passed through American Academy of Pediatrics					-	-
Passed through Michigan Primary Care Association - Michigan Primary Care Association	Midwest Network of Oral Health Integration	93.110	MNOHI-404	23-CA-100041	-	95,535
Total maternal and child health federal consolidated programs					518,059	4,921,003
<b>ENVIRONMENTAL HEALTH</b>						
Passed through Emory University - Emory University	The Michigan PBB Cohort: A unique, highly exposed community followed for 45 years	93.113	A086952	G-47015	-	6,317
<b>INJURY PREVENTION AND CONTROL RESEARCH AND STATE- AND COMMUNITY-BASED PROGRAMS</b>						
Direct Program:						
DHHS/Center for Disease Control and Prevention	Michigan Essentials for Childhood: Preventing Adverse Childhood Experiences through Data to Action	93.136	1 NU81CE002073-01-00	24-CA-100081	-	89,641
DHHS/Center for Disease Control and Prevention	Michigan Essentials for Childhood: Preventing Adverse Childhood Experiences through	93.136	1 NU81CE002073-01-00	23-ZA-100081	-	202,817
Total direct programs					-	292,458

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2024

Federal Agency/Pass-through Agency/Program Title	Federal Grant Description/Internal Grant Description	Federal Assistance Listing Number	Pass-through/Grant Number	MPHI ACCT #	Amount Paid to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Overdose Data to Action Opioid Prevention	93.136	E20244580	23-GA-021029	\$ -	\$ 38,357
Michigan Department of Health and Human Services	Overdose Data to Action Opioid Prevention	93.136	E20252765	25-GA-021029	-	19,218
Michigan Department of Health and Human Services	Rape Prevention and Education (RPE) Evaluation	93.136	E20243721	23-XA-021017	-	695,194
Michigan Department of Health and Human Services	Rape Prevention and Education (RPE) Evaluation	93.136	E20254096	25-XA-021017	-	175,475
Total passed through Michigan Department of Health and Human Services					-	928,244
Total injury prevention and control research and state- and community-based programs					-	1,220,702
<b>IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS</b>						
Passed through Michigan State University - Michigan State University	COVID-19 - Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	RC112853-MPHI	S-24102	-	122,049
<b>CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEVELS IN CHILDREN</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Childhood Lead Poisoning Electronic Data Management System	93.197	E20243735	23-HA-021001	-	6,034
Michigan Department of Health and Human Services	Childhood Lead Poisoning Electronic Data Management System	93.197	E20253133	25-HA-021001	-	3,627
Total childhood lead poisoning prevention projects, state and local childhood lead poisoning prevention and surveillance of blood levels in children					-	9,661
<b>SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Transforming Youth Suicide Prevention in Michigan	93.243	E20244541	23-HA-021021	-	135,765
Michigan Department of Health and Human Services	Transforming Youth Suicide Prevention in Michigan	93.243	E20253412	25-HA-021021	-	30,591
Total passed through Michigan Department of Health and Human Services					-	166,356
Passed through National Council for Behavior Health National Council for Behavior Health	National Center for Excellence for Integrated Health Solutions (CIHS)	93.243	2652.0015	X-41514	-	30,076
Total substance abuse and mental health services projects of regional and national significance					-	196,432
<b>EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)</b>						
Passed through Michigan Department of Health and Human Services - Michigan Department of Health and Human Services	COVID-19 - Nursing Home Capacity Expansion	93.323	E20245030	23-GA-021037	5,304,841	5,786,274
<b>THE HEALTH BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS</b>						
Passed through Michigan Department of Health and Human Services - Michigan Department of Health and Human Services	Public Health Programs to Address Alzheimer's Disease and Related Dementias	93.334	E20244603	23-NA-021031	-	26,041
	Public Health Programs to Address Alzheimer's Disease and Related Dementias	93.334	E20253413	25-NA-021031	-	10,236
Total health brain initiative					-	36,277
<b>MULTIPLE APPROACHES TO SUPPORT YOUNG BREAST CANCER SURVIVORS AND METASTATIC BREAST CANCER PATIENTS</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Young Breast Cancer Survivors	93.376	E20241640	23-ZA-021023	-	71,156
Michigan Department of Health and Human Services	Young Breast Cancer Survivors	93.376	E20254018	25-CA-021023	-	8,079
Total multiple approaches to support young breast cancer survivors and metastatic breast cancer patients					-	79,235

Federal Agency/Pass-through Agency/Program Title	Federal Grant Description/Internal Grant Description	Federal Assistance Listing Number	Pass-through/Grant Number	MPHI ACCT #	Amount Paid to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>						
<b>STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH</b>						
Passed through National Network of Public Health Institutes:						
National Network of Public Health Institutes	COVID-19: Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	G2692-AG-1343	23-EA-100106	\$ -	\$ 40,125
National Network of Public Health Institutes	Toxicology/State Unintentional Drug Overdose Reporting System (SUDORS) Fellow	93.421	G2063	Q-42726	-	2,676
National Network of Public Health Institutes	Enhancing Pediatric Disaster Mortality	93.421	G2071 AG-0685	Q-42728	-	31,713
National Network of Public Health Institutes	Improving Data for Population-based Review of SUID/SUDC Through Child Death Reviews	93.421	G2412 AG-1042	22-QA-100016	-	640,565
National Network of Public Health Institutes	Barrier Funding Year 2	93.421	G2863_AG-1531	23-QA-100016	-	979,201
National Network of Public Health Institutes	Improving Data for Population-based Review of SUID/SUDC Through Child Death Reviews	93.421	G2443 AG-1073	22-QA-100017	-	197,680
National Network of Public Health Institutes	Enhancing Pediatric Disaster Mortality Surveillance	93.421	G2407_AG-1038	22-QA-100027	-	111,675
National Network of Public Health Institutes	Enhancing Pediatric Disaster Mortality Surveillance	93.421	G2793 AG-1406	23-QA-100027	-	607,573
National Network of Public Health Institutes	Disaster Prevention	93.421	G2751 AG-1419	23-QA-100134	-	126,894
Total passed through National Network of Public Health Institutes					-	2,738,102
Passed through Michigan Department of Health and Human Services - Michigan Department of Health and Human Services	Diabetes Prevention Program Bright Spot Initiative	93.421	E20244864	23-MA-021024	40,000	141,252
Passed through Safe State Alliance - Safe State Alliance	Implementation of Child Death Review	93.421	None	24-QA-100164	-	13,222
Total strengthening public health systems and services through national partnerships to improve and protect the nation's health					40,000	2,892,576
<b>THE NATIONAL CARDIOVASCULAR HEALTH PROGRAM</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Medicaid Analysts	93.426	E20245283	23-CA-021032	-	30,223
Michigan Department of Health and Human Services	Medicaid Analysts	93.426	E20254414	25-CA-021032	-	6,596
Total national cardiovascular health program					-	36,819
<b>FAMILY TO FAMILY HEALTH INFORMATION CENTERS</b>						
Direct Program - DHHS/Health Resources and Services Administration	Family Professional Partnership/CSHCN	93.504	5 H84MC26214-11-00	24-CA-100057	-	42,706
Direct Program - DHHS/Health Resources and Services Administration	Family Professional Partnership/CSHCN	93.504	5 H84MC26214-10-00	23-ZA-100057	-	32,171
Total family to family health information centers					-	74,877
<b>REFUGEE CASH AND MEDICAL ASSISTANCE PROGRAM AND REFUGEE SUPPORT AND SERVICES PROGRAM</b>						
Direct Program - Michigan Department of Labor and Economic Opportunity	Refugee Integration and Home Visiting	93.566	RS123-3350	23-XA-100058	-	391,181
Direct Program - Michigan Department of Labor and Economic Opportunity	Refugee Integration and Home Visiting	93.566	RS125-3350	24-XA-100058	-	99,458
Total refugee and entrant assistance state administrated programs					-	490,639
<b>MEDICAID CLUSTER - MEDICAL ASSISTANCE PROGRAM</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Emergency Department Utilization Measures	93.778	E20244540	23-CA-021005	-	10,620
<b>OPIOID STATE TARGETED RESPONSE</b>						
Michigan Department of Health and Human Services	State Opioid Response 3 Recovery Friendly Workplace Support	93.788	E20242541	23-MA-021025	-	369,028
Michigan Department of Health and Human Services	State Opioid Response 4 Community Coalition Grants	93.788	E20254550	25-MA-021045	-	6,323
Michigan Department of Health and Human Services	State Opioid Response 4 Recovery Friendly Workplace	93.788	E20254551	25-MA-021046	-	126,625
Total opioid state targeted response					-	501,976
<b>COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS</b>						
Direct Program:						
DHHS/Center for Disease Control and Prevention	Michigan Sudden Unexpected Infant Death and Sudden Death in the Young Case Registries	93.946	1 NU58DP007704-01-00	23-GA-100000	-	241,919
DHHS/Center for Disease Control and Prevention	Michigan Sudden Unexpected Infant Death and Sudden Death in the Young Case Registries	93.946	5 NU58DP007704-02-00	24-GA-100000	-	97,282
Total cooperative agreements to support state-based safe motherhood and infant health initiative programs					-	339,201

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2024

Federal Agency/Pass-through Agency/Program Title	Federal Grant Description/Internal Grant Description	Federal Assistance Listing Number	Pass-through/Grant Number	MPHI ACCT #	Amount Paid to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>						
<b>BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Mental Health Emergency Preparedness Training	93.958	E20254657	25-CA-021043	\$ -	\$ 99,157
Michigan Department of Health and Human Services	Children's Fetal Alcohol Spectrum Disorder Initiative	93.958	E20251744	25-IA-021003	-	60,569
Michigan Department of Health and Human Services	Children's Fetal Alcohol Spectrum Disorder Initiative	93.958	E20240630	23-IA-021003	-	173,245
Total block grants for community mental health services					-	332,971
<b>CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH</b>						
Passed through National Network of Public Health Institutes:						
National Network of Public Health Institutes	Strengthening Public Health Institutes	93.967	G2512 AG-1141	23-CA-100056	-	595,106
National Network of Public Health Institutes	NNPHI Data Management Infrastructure	93.967	G2615-AG-1261	23-CA-100066	-	14,995
National Network of Public Health Institutes	Data Modernization Initiative DASH	93.967	G2615-AG-1261	24-CA-100066	-	20,511
Total passed through National Network of Public Health Institutes					-	630,612
Passed through Michigan Department of Health and Human Services - Michigan Department of Health and Human Services	Performance Management and Quality Improvement Support	93.967	E20245232	23-XA-021033	-	186,686
Total centers for disease control and prevention collaboration with academia to strengthen public health					-	817,298
<b>COOPERATIVE AGREEMENTS FOR STATE-BASED DIABETES CONTROL PROGRAMS AND EVALUATION OF SURVEILLANCE SYSTEMS</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Chronic Disease and Injury Control Medicaid Data Analysis	93.988	E20244166	23-CA-021004	-	23,555
Michigan Department of Health and Human Services	Chronic Disease and Injury Control Medicaid Data Analysis	93.988	E20254054	25-CA-021004	-	771
Total passed through Michigan Department of Health and Human Services					-	24,326
Direct Program - DHHS/Center for Disease Control and Prevention	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	1 NU58DP007389-01-00	23-MA-100070	786,297	1,076,323
Total cooperative agreements for state-based diabetes control programs and evaluation of surveillance systems					786,297	1,100,649
<b>PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Preventive Health and Health Services Block Grant	93.991	E20245216	23-MA-021035	-	286,117
Michigan Department of Health and Human Services	Preventive Health and Health Services Block Grant	93.991	E20252766	25-MA-021035	-	6,330
Michigan Department of Health and Human Services	Building Capacity to Meet National Public Health Standards	93.991	E20243772	23-XA-021000	-	186,506
Michigan Department of Health and Human Services	Building Capacity to Meet National Public Health Standards	93.991	E20254097	25-XA-021000	-	64,755
Michigan Department of Health and Human Services	Michigan Suicide Prevention Commission	93.991	E20245284	23-HA-021036	-	8,902
Total preventive health and health services block grant					-	552,610
<b>MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES</b>						
Passed through Michigan Department of Health and Human Services:						
Michigan Department of Health and Human Services	Safe Sleep	93.994	E20243774	23-HA-021020	-	19,900
Michigan Department of Health and Human Services	Safe Sleep	93.994	E20251750	25-HA-021020	-	5,949
Total maternal and child health services block grant to the states					-	25,849
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					<u>6,649,197</u>	<u>19,554,035</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<u>\$ 6,649,197</u>	<u>\$ 20,923,427</u>

**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended December 31, 2024**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Michigan Public Health Institute (the "Institute") under programs of the federal government for the year ended December 31, 2024. The information in the 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* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Institute, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Institute.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The pass-through entity identifying numbers are presented where available.

The Institute has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

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## Schedule of Findings and Questioned Costs

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**Schedule of Findings and Questioned Costs**

**Year Ended December 31, 2024**

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

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes      X   None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   None reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes      X   None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
93.110	Maternal and Child Health Federal Consolidated Programs	Unmodified
93.136	Injury Prevention and Control Research and State and Community Based Programs	Unmodified
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	Unmodified
93.988	Cooperative Agreements for Diabetes Control Programs	Unmodified

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

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

**Section II - Financial Statement Audit Findings**

None

**Section III - Federal Program Audit Findings**

None