

**HEALTHWEST**  
**FULL BOARD MINUTES**

**April 17, 2026**

**8:00 a.m.**

**376 E. Apple Ave.  
Muskegon, MI 49442**

**CALL TO ORDER**

The meeting of the Full Board was called to order by Chair Thomas at 8:00a.m.

**ROLL CALL**

Members Present: Janet Thomas, Charles Nash, Chris McGuigan, Jeff Fortenbacher, John M. Weerstra, Thomas Hardy, Remington Sprague, M.D., Mary Vazquez, Michelle Hazekamp, Janice Hilleary, Tamara Madisson

Members Absent: Cheryl Natte

Others Present: Rich Francisco, Holly Brink, Gina Maniaci, Kristi Chittenden, Brandy Carlson, Christy LaDronka, Amber Berndt, Jennifer Hoeker, Carly Hysell, Melina Barrett, Casey Olson, Helen Dobb, Tasha Kuklewski, Brittani Duff, Mickey Wallace, Linda Anthony, Brea Beckley, Suzanne Beckeman, Lea Streblov, Gary Ridley, Pam Kimble

Guests Present: Angie Gasiewski, Derek Miller

**MINUTES**

HWB 73-B - It was moved by Mr. Hardy, seconded by Ms. Hilleary, to approve the minutes of the March 27, 2026 Full Board meeting as written.

**MOTION CARRIED**

HWB 74-B - It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve the minutes of the March 20, 2026 Full Board meeting as written.

**MOTION CARRIED**

**COMMITTEE REPORTS**

***Program Personnel Committee***

HWB 66-P - It was moved by Mr. Weerstra, seconded by Mr. Hardy, to approve the minutes of the February 13, 2026 meeting as written.

**MOTION CARRIED**

HWB 67-P - It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve the HealthWest Policy and Procedure for Assisted Outpatient Treatment Resolution, effective April 20, 2026.

**MOTION CARRIED**

HWB 68-P - It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve the HealthWest Policy and Procedure for Medication Management effective April 20, 2026.

**Recipient Rights Committee**

HWB 69-R - It was moved by Mr. Weerstra, seconded by Ms. Hilleary, to approve the minutes of the February 13, 2026 meeting as written.

**MOTION CARRIED**

HWB 70-R - It was moved by Mr. Weerstra, seconded by Ms. Natte, to approve the Recipient Rights Reports for February 2026 / March 2026.

**MOTION CARRIED**

***Nominating Committee***

HWB 71-N - Motion was amended on the floor - It was moved by Mr. Fortenbacher, seconded by Dr. Sprague, to open ballot voting to the Full Board for their voting.

**MOTION CARRIED**

HWB 72-N - It was moved by Mr. Fortenbacher, seconded by Dr. Sprague, to authorize the HealthWest Board Chair to make the above Committee appointments, effective April 17, 2026.

**MOTION CARRIED**

**ITEMS FOR CONSIDERATION**

HWB 75-B – It was moved by Mr. Hardy, seconded by Dr. Sprague, to approve the expenditures for February 2026 totaling \$7,541,599.69.

**MOTION CARRIED**

**Monthly Report from the Chief Finance Officer**

Ms. Carlson, Chief Financial Officer, presented the February report, noting an overall cash balance of \$9, 550, 307.54 for February 2026.

**Finance Update Memorandum**

Ms. Carlson, Chief Financial Officer, presented the Finance Update Memorandum for the Board review.

HWB 76-B – It was moved by Dr. Sprague, second by Mr. Hardy, to approve the changes to the HealthWest Consumer Advisory Committee members, effective April 20, 2026.

**MOTION CARRIED**

**OLD BUSINESS**

There was no old business.

**NEW BUSINESS**

There was no new business.

**COMMUNICATION**

Roslund, Prestage & Company, P.C. presented HealthWest 2025 Financial Statements.

Ms. Jennifer Hoeker, Communications & Operating Coordinator, presented the FY25 Annual Report.

## **DIRECTOR'S COMMENTS**

Mr. Francisco, Executive Director, presented his Formal Director's report.

### **Director's Update**

#### **MDHHS Updates:**

- RFP Case hearing April 13<sup>th</sup> – MDHHS request to dismiss the case as moot.
  - Judge Yates heard the from both sides Region 10 PIHP et al, and CMHSPs – Centra Wellness, et. Al vs. State of Michigan/DTMB
  - MDHHS, through the Attorney General's office, argued that the case should be dismissed as moot, asserting that:
    - The original PIHP RFP has been withdrawn, and
    - There is no active procurement left for the Court to remedy.
  - During the oral argument, the State represented to the Court that MDHHS is developing a new PIHP RFP and further asserted that the challenged conduct will not continue in the same form. Meaning it will be different RFP.
  - Judge Yates did not rule from the bench:
    - No dismissal was granted
    - No finding of mootness was issued
    - No legal conclusions were made regarding any future RFP.
  - Judge Yates opinion from January 8<sup>th</sup> remains the controlling legal framework that asserts that the RFP
    - Impermissibly restricted CMHSPs from performing stator managed care and administrative functions assigned to them under the Mental Health Code.
    - The RFP failed to ensure CMHSPs had access to Medicaid funding necessary to carry out their statutory duties
  - The April 13<sup>th</sup> hearing does not replace or weaken the January opinion. MDHHS's claim that it is developing a new RFP:
    - Has no legal effect unless and until such an RFP is issued and reviewed.
    - Does not cure the statutory violations identified by Judge Yates.
    - Even if the case were eventually dismissed as moot, Judge Yates's declaratory findings remain authoritative and would apply to any successor procurement.
  - Judge Yates is taking an additional 7 days to review whether to dismiss the case with or without prejudice and invited the parties to do the same. So next hearing will be on April 20<sup>th</sup> with ruling the following day.
  
- MDHHS has released several email correspondences on implementing a new mental health benefit services plan called (BH-COVER) and the goal is for the new benefit to take effect October 1, 2026. This new benefit has been under the initiative of Mental Health Framework. The goal is to identify whether a Medicaid enrollee's mental health services are paid for by the PIHP (Prepaid Inpatient Health Plan) or the Medicaid Health Plan (MHP). The gist of the benefit is that those with BH-COVER and those with higher level needs will go to the PIHP and those not assigned to BH-COVER will be covered by the MHP.

#### **LRE Level Updates:**

- The LRE Executive Committee was held on 04/15/2026 to discuss and prepare for the next

LRE full board meeting and discussed several agenda item topics:

- Board work session at the next full board meeting will address the LRE 3-year Strategic plan. The LRE will work with the board members to refresh the goals of the LRE.
  - The LRE CEO provided an update on the various lawsuits with MDHHS currently. The 4-PIHP lawsuit related to not signing the contract for FY2025 and the RFP Rebid.
  - LRE is also reviewing various policies that need LRE board approval.
- The LRE also held the CEO Ops meeting on 04/15/2026. The CEO discussed the following topics:
- February FSR updates from the LRE CFO were presented. HW shows an actual surplus 5.4M which is about 16.3% variance from revenue/expense. OnPoint and West Michigan also showing surplus. HW is also now projecting to have a surplus of about 1.7 M based on LRE Projection.
  - LRE continues to work on UM Standard guidelines with the goal of providing partners with standardized way to provide services. For example, the way we provide Autism services could be different from the way our partners in the region do. A UM guideline would help address the variance in authorized services and implement the services more consistently.

#### **CMH Level:**

- HealthWest continues with various projects:
- SDA – Same Day Access: Christy LaDronka and her team continue to work evaluating and implementing same day access. This not only improves access to services but also follows good practice with CCBHC requirements.
  - Various staff from contracts, compliance, and HR have been completing all the requirements and proof submissions for our CMHSP certification in state MiCAL system.
  - Gary and his team continue to collaborate with staff at all levels to update the HW Strategic Plan. Reminder: Saturday, April 18<sup>th</sup> is the board work session for Strategic Planning from 10am to 2pm.

#### **AUDIENCE PARTICIPATION**

There was no audience participation.

#### **ADJOURNMENT**

There being no further business to come before the board, the meeting adjourned at 8:49 a.m.

Respectfully,



Janet Thomas  
Board Chair  
/hb

**PRELIMINARY MINUTES**  
**To be approved at the Full Board Meeting on**  
**May 29, 2026**



**TO:** HealthWest Board Members  
**FROM:** Janet Thomas, Board Chair, via Rich Francisco, Executive Director  
**SUBJECT:** Full Board Meeting  
April 17, 2026  
376 E. Apple Ave., Muskegon, MI 49442  
<https://healthwest.zoom.us/j/94259223301?pwd=1jL64lYh445eFUkwvH4v06Q4ahLLjI.1>  
Webinar ID: 942 5922 3301 Passcode: 997543

#### AGENDA

- |    |   |             |
|----|---|-------------|
| 1) | Call to Order   | Action      |
| 2) | Approval of Agenda  | Action      |
| 3) | Approval of Minutes   |             |
|    | A) Approval of the Full Board Minutes of March 27, 2026<br>(Attachment #1 – pg. 1-3)        | Action      |
|    | B) Approval of the Finance Committee Minutes of March 20, 2026<br>(Attachment #2 – pg. 4-6) | Action      |
| 4) | Public Comment (on an agenda item)  |             |
| 5) | Committee Reports   |             |
|    | A) Program Personnel Committee<br>(Attachment #3 – pg. 7-9)                                 | Action      |
|    | B) Recipient Rights Committee<br>(Attachment #4 – pg. 10-12)                                | Action      |
|    | C) Nominating Committee<br>(Attachment #5 – pg. 13-15)                                      | Action      |
| 6) | Items for Consideration   |             |
|    | A) Authorization of Expenditures for February 2026<br>(Attachment #6 – pg. 16)              | Action      |
|    | B) Monthly Report from the Chief Financial Officer<br>(Attachment #7 – pg. 17-20)           | Information |
|    | C) Finance Update Memorandum<br>(Attachment #8 – pg. 21-26)                                 | Information |
|    | D) Authorization of Changes to Consumer Advisory Committee<br>(Attachment #9 – pg. 27)      | Action      |
| 7) | Old Business  |             |
| 8) | New Business  |             |

- 9) Communication
  - A) HealthWest 2025 Financial Statements Presentation: Information  
Roslund, Prestage & Company, P.C.  
(Attachment #10 – pg. 28-60)
  - B) Annual Report FY25: Information  
Gary Ridley, Training & Communication Manager  
(Attachment #11 pg. 61-70)
  - C) Consumer Advisory Committee Update: Thomas Hardy Information  
(Attachment #12 pg. 71)
  - D) Employee Kudos Information  
(Attachment #13 pg. 72)
  - E) Strategic Plan Work Session Memo Information  
(Attachment #14 pg. 73)
  - F) Save the Date: CMHA Summer Conference Information  
(Attachment #15 – pg. 74)
  - G) May Meeting Notice Information  
(Attachment #16 – pg. 75)
  - H) Director's Report Information  
(Attachment #17 – pg. 76-77)
- 10) Public Comment
- 11) Adjournment Action

/hb

**HEALTHWEST**  
**FULL BOARD MINUTES**

**March 27, 2026**

**8:00 a.m.**

**376 E. Apple Ave.  
Muskegon, MI 49442**

**CALL TO ORDER**

The meeting of the Full Board was called to order by Chair Thomas at 8:00 a.m.

**ROLL CALL**

Members Present: Janet Thomas, Cheryl Natte, , Jeff Fortenbacher, John Weerstra, Thomas Hardy, Chris McGuigan, Charles Nash, Tamara Madison, Mary Vazquez, Michelle Hazekamp, Remington Sprague, M.D.

Members Absent: Janice Hilleary

Others Present: Rich Francisco, Holly Brink, Gina Maniaci, Brandy Carlson, Christy LaDronka, Kristi Chittenden, Carly Hysell, Gary Ridley, Jackie Farrar, Helen Dobb, Linda Anthony, Casey Olson, Mickey Wallace, Pam Kimble, Kim Davis, Natalie Walthers, Amber Berndt, Michelle Lyons, Suzanne Beckeman, Susan Plotts, Amber Picard, Lea Streblov, Brea Beckley

Guests Present: Mark Eisenbarth, Sara Hough, Stephanie VanDerKooi, Sara Reterstoff

**MINUTES**

HWB 64-B - It was moved by Dr. Sprague, seconded by Mr. Hardy, to approve the minutes of the February 27, 2026, Full Board meeting as written.

**MOTION CARRIED**

**COMMITTEE REPORTS**

**Finance Committee**

HWB 62-F – It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve the minutes of the February 20, 2026, meeting as written.

**MOTION CARRIED**

HWB 63-F - It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve expenditures for the month of January 2026, in the total amount of \$12,587,782.25.

**MOTION CARRIED**

## **ITEMS FOR CONSIDERATION**

HWB 65-B – It was moved by Mr. Fortenbacher, seconded by Commissioner Nash, to approve and authorize the HealthWest Executive Director to sign the MOU (Memorandum of Understanding) with the State of Michigan MDHHS (Department of Health and Human Services), effective October 1, 2025, through September 30, 2027

**MOTION CARRIED**

## **OLD BUSINESS**

There was no old business.

## **NEW BUSINESS**

There was no new business.

## **COMMUNICATION**

There was no communication.

## **DIRECTOR'S COMMENTS**

Mr. Francisco, Executive Director, presented his Formal Director's report.

## **MDHHS Updates:**

- CCBHC Updates: There is a lot going on with CCBHC at the state level. I attended the CMHA CCBHC Caucus meeting on 3/25/2026 and the following are some of the updates related to the initiatives and efforts going on related to CCBHC:
  - Balmer-Funded CCBHC Transformation (CCBHC-T) Technical Assistance (TA) – the National Council is working with CCBHCs in Michigan through CMHA to continue to improve CCBHC programs across the state.
  - CCBHC Caucus TA Advisory Committee Membership.
  - Discussion/Feedback on the CCBHC MOU released on 3/19 – the CCBHC Caucus requested MDHHS at least provide an MOU since MDHHS was not going to issue out a contract with CCBHCs, and MDHHS did release an MOU. The CMHA CCBHC Caucus team reviewed the MOU and compared it to the original draft of what the Caucus asked for, all items were included in the MOU. The Caucus is in support of signing the MOU. I did also have internal staff review the CCBHC MOU and we did run it past legal as well. There were no major findings in the MOU that would prevent HW from signing it.
- I am requesting from the board to sign the MOU via the attached motion. I have also attached a summary of the CCBHC MOU for the board to draw attention to the important points of the MOU also attached.

## **LRE Level Updates:**

- The LRE Board meeting this week has been cancelled due to not meeting quorum.

### **CMH Level Updates:**

- HMP data review update: Last December report our projection numbers had a huge swing forecasting a deficit in our FSR and it was greatly due to HMP services. I provide those numbers in the last board report that we were already at about 59% of the units and 39% of the budgeted funds. In January FSR – the projection numbers were different based on the current utilization. Utilization dropped and our projections deficit for January is only at about 105k. The finance team is working on a better model for projecting costs.
- CSU (Crisis Stabilization unit) Update: HW has been completing the grant for CDS – Congressional Designated Spending. We have provided information speaking to the needs for a CSU in our community including a white paper that was updated from a presentation we provided to the Muskegon County Diversion Council. We have been in talks with Trinity Health, who is a willing partner in this endeavor. We are looking at a space adjacent to the Trinity Psychiatric Unit on Southern. We have received numerous letters of support from the community including 2 representatives – Rep. VanWoekom and Snyder, 3 County Commissioners, the Sheriff, local law enforcement, the Prosecutor, Trinity Health, Hackley FQHC, Muskegon Central Dispatch, Public Defender, Circuit Court Administrator, and Circuit Court Judge. We received a total of 15 letters of support and may get even more. Our preliminary estimate is right around \$3M to \$5M in CDS funding and that is what HW is asking for. This \$3M to \$5M estimate includes renovation, furniture and equipment.
- Strategic Planning Session with the Board is scheduled for Saturday, April 18, 2026, from 10:00am to 2:00pm. The invitation included the Agenda and the Strategic Plan guide for the day and lunch will be provided.

### **AUDIENCE PARTICIPATION**

There was no audience participation.

### **ADJOURNMENT**

There being no further business to come before the board, the meeting adjourned at 8:23 a.m.

Respectfully,

Janet Thomas  
Board Chair

/hb

**PRELIMINARY MINUTES**  
**To be approved at the Full Board Meeting on**  
**April 17, 2026**

**HEALTHWEST**

**FINANCE COMMITTEE MEETING MINUTES**

**March 20, 2026**

**8:00 a.m.**

**CALL TO ORDER**

The regular meeting of the Finance Committee was called to order by Committee Vice Chair Thomas at 8:00 a.m.

**ROLL CALL**

Committee Members Present: Janet Thomas, John M. Weerstra, Michelle Hazekamp, Thomas Hardy

Committee Members Absent: Charles Nash, Jeff Fortenbacher, Remington Sprague, M.D.

Also Present: Rich Francisco, Holly Brink, Gina Maniaci, Kristi Chittenden, Jackie Farrar, Christy LaDronka, Brandy Carlson, Gary Ridley, Amber Berndt, Casey Olson, Anissa Goodno, Melina Barrett, Kim Davis, Helen Dobb, Brittani Duff, Jason Bates, Gina Kim, Mickey Wallace, Justin Robillard, Lea Streblov

Guests Present: Angie Gasiewski, Joe Comella

**ITEMS FOR CONSIDERATION**

**A. Approval of Minutes**

It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve the minutes of the February 20, 2026, meeting as written.

**MOTION CARRIED**

**B. Approval of Expenditures for January 2026**

It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve expenditures for the month of January 2026, in the total amount of \$12,587,782.25.

**MOTION CARRIED**

**C. Monthly Report from the Chief Financial Officer**

Ms. Carlson, Chief Financial Officer, presented the January report, noting an overall cash balance of \$8,285,270.95 as of January 31, 2026.

**D. Finance Update Memorandum**

Ms. Carlson, Chief Financial Officer, presented the Finance Update Memorandum for the Board review.

**OLD BUSINESS**

There was no old business.

### **NEW BUSINESS**

There was no new business.

### **COMMUNICATIONS**

Ms. Carlson, Chief Financial Officer, shared communication on behalf of Roslund Prestage & Company.

### **DIRECTOR'S COMMENTS**

#### **Rich Francisco, Executive Director provided an update:**

LRE Updates:

- The LRE Executive Committee met on 3/18/2026 and discussed if CMHSPs and PIHPs are hearing anything from MDHHS regarding the RFP. MDHHS did meet with CMHSP directors and PIHPs separate for a listening session related to the RFP. MDHHS had an agenda to discuss the following:

#### *Specialty Behavioral Health System Improvements*

- Conflict of Interest
- Access to Services
- Roles and Responsibilities (PHIP v. CMHSP)
- Provider Network and Contracting

The meeting was prefaced with a disclaimer that MDHHS was there to listen and that they were not going to talk about any pending lawsuit from the 4/5 PIHPs that did not sign the contract as was written. The CMHSPs did meet prior to the meeting with MDHHS to communicate 3 key principles:

- The state's PIHPs must be governmental bodies – counties, CMHSPs, Regional Entities, or Authorities.
  - CMHSPs must retain their roles and responsibilities as outlined in the Mental Health Code and reinforced in Judge Yates' decision.
  - The financing of the state's CMHSPs must retain its advanced payment system, sub capitation under any system redesign.
- The LRE CEO also provided an update on the status of the 4/5 CMHSPs that filed a lawsuit with MDHHS – The hearing is scheduled for March 26<sup>th</sup> to hold oral arguments in Detroit at 11am.
  - The LRE Ops meeting was held on 03/18/2026, the focus of the discussion was the following:
    - Residential Framework for rate setting. The LRE has been working with consultants to develop a framework to recommend rates based on assessment, level of care and person's need. There is regional variance amongst how the partners do this, and the goal is to essentially develop a system that incorporates assessment information, personal needs of individuals and other factors that contribute to the cost of serving an individual.
    - Standardizing UM guidelines: The LRE will first be looking at Autism and looking at the regional data. Per N180 this is the largest percentage source of their deficit at 50%. The LRE has formed a group to discuss clinical practice guidelines as it relates to this service. The goal is to determine differences in service delivery, amount, scope and duration. The group is comprised of Autism staff (our subject matters

experts) from the various partner agencies. LRE will also be looking at CLS services after Autism review is done.

CMH Level updates:

- I provided an update last time regarding our FSR report for December which was provided to the LRE. Based on our December numbers we had a swing from a surplus in our projection numbers of about 4M. I then had a meeting with the Finance team to review the reason for the swing which resulted in deeper review of the Healthy Michigan Plan expense numbers. I also provided an update at the last board meeting that we were already at 59% of units utilized and already at 39% of the budget based on that update. We realized that we did have higher utilization in several areas related to inpatient and SUD services which are being reviewed. Fast forward to January FSR, we are then again seeing a swing back to the good in our project expense numbers with only about \$105k in the red for projections. I have tasked the Finance team with developing a more precise mechanism for projections utilizing factors such as “Normalizing” claims (6-12months) run-out, Rolling Month reporting and cost behavior segmentation (looking at Volume-sensitive claims, Semi-Fixed and then fixed cost). The goal is to reduce huge swings from month-to-month, but a smoother trendline in expense projection.
- We took 18 position changes to the County board last night at the Ways and Means Board meeting. The County has changed their process to taking position changes to the board 2 times a year. All the non-County General fund positions were taken together along with HW. The Commissioners did not feel comfortable voting and tabled the decision for their next Ways and Means board meeting. They felt they needed more time to review. We had a total of 5 vacant positions for deletions, 2 new positions, 6 Reclassifications and 5 salary adjustment positions.

### **AUDIENCE PARTICIPATION**

There was no audience participation.

### **ADJOURNMENT**

There being no further business to come before the committee, the meeting adjourned at 8:22 a.m.

Respectfully,

Janet Thomas  
Committee Vice Chair

/hb

**PRELIMINARY MINUTES  
To be approved at the Finance Meeting on  
April 17, 2026**

**HEALTHWEST**

**PROGRAM AND PERSONNEL COMMITTEE REPORT TO THE BOARD**

**via Cheryl Natte, Committee Chair**

1. The Program Personnel Committee met on April 3, 2026.
- \* 2. It was recommended, and I move, to approve the minutes of the February 13, 2026, meeting as written.
- \* 3. It was recommended, and I move, to approve the HealthWest policy and procedure for Assisted Outpatient Treatment Resolution effective April 20, 2026
- \* 4. It was recommended, and I move, to approve the HealthWest Policy and procedure for Medication Management effective April 20, 2026.

/hb

**HEALTHWEST**

**PROGRAM/PERSONNEL MEETING MINUTES**

**February 13, 2026  
8:00 a.m.**

**376 E. Apple Ave.  
Muskegon, MI 49442**

**CALL TO ORDER**

The regular meeting of the Program/Personnel Committee was called to order by Chair Natte at 8:00 a.m.

**ROLL CALL**

Members Present: Cheryl Natte, Chris McGuigan, Janet Thomas, John Weerstra, Mary Vazquez, Tamara Madison, Thomas Hardy

Members Absent: Janice Hilleary

Staff Present: Holly Brink, Gina Maniaci, Kristi Chittenden, Tasha Kuklewski, Kim Davis, Casey Olson, Helen Dobb, Gina Kim, Amber Berndt, Michelle Lyons, Mickey Wallace, Lea Streblov, Stephanie Bowen, Rachel Rowell

**MINUTES**

It was moved by Mr. Weerstra, seconded by Mr. Hardy, to approve the minutes of the February 13, 2026 meeting as written.

**MOTION CARRIED.**

**PUBLIC COMMENT (ON AN AGENDA ITEM)**

There was no public comment.

**ITEMS FOR CONSIDERATION**

It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve the HealthWest policy and procedure for Assisted Outpatient Treatment Resolution effective April 20, 2026

**MOTION CARRIED.**

It was moved by Mr. Hardy, seconded by Mr. Weerstra, to approve the HealthWest Policy and procedure for Medication Management effective April 20, 2026.

**MOTION CARRIED.**

**OLD BUSINESS**

There was no old business.

**NEW BUSINESS**

There was no new business.

**COMMUNICATION**

Ms. Anthony, Director of Health Information Services, provided CCBHC summary updates.

**DIRECTOR'S COMMENTS**

There was no Director's comments.

**AUDIENCE PARTICIPATION**

There was no audience participation.

**ADJOURNMENT**

There being no further business to come before the board, the meeting adjourned at 8:20 a.m.

Respectfully,

Cheryl Natte  
Program/Personnel Committee Chair

CN/hb

**HEALTHWEST**  
**RECIPIENT RIGHTS ADVISORY COMMITTEE**  
**REPORT TO THE BOARD**

**via Thomas Hardy, Committee Chair**

1. The Recipient Rights Advisory Committee met on April 3, 2026.
- \* 2. It was recommended, and I move, to approve the minutes of the February 13, 2026, meeting as written.
- \* 3. It was recommended, and I move, to approve the Recipient Rights Reports for February 2026 / March 2026.

/hb

**HEALTHWEST**

**RECIPIENT RIGHTS ADVISORY COMMITTEE MEETING MINUTES**

**Friday, April 3, 2026  
8:00 a.m.  
376 E. Apple Ave., Muskegon, MI 49442**

**CALL TO ORDER**

The regular meeting of the Recipient Rights Advisory Committee was called to order by Chair Hardy at 8:21 a.m.

**ROLL CALL**

Members Present: Cheryl Natte, Chris McGuigan, Janet Thomas, John Weerstra, Mary Vazquez, Tamara Madison, Thomas Hardy

Members Absent: Janice Hilleary

Staff Present: Holly Brink, Gina Maniaci, Kristi Chittenden, Tasha Kuklewski, Casey Olson, Helen Dobb, Anissa Goodno, Stephanie Bowen, Amber Berndt, Michelle Lyons

**APPROVAL OF MINUTES**

It was moved by Mr. Weerstra, seconded by Ms. Natte, to approve the minutes of the February 13, 2026 meeting as written.

**MOTION CARRIED.**

**ITEMS FOR CONSIDERATION**

***A. Motion to Accept Recipient Rights Reports for February 2026 / March 2026***

It was moved by Mr. Weerstra, seconded by Ms. Natte to approve the Recipient Rights Reports for February 2026 / March 2026.

**MOTION CARRIED.**

For the months of February 2026 / March 2026, there were 77 HealthWest and 57 provider employees trained:

Rights Updates HealthWest	63
Rights Updates Provider	18
New Employee Training HealthWest/Contracted	54
New Employee Training Provider	39

For the months of February 2026 / March 2026 there were 558 incident reports and 22 rights allegations.

Statistical data showing type and code was provided in the enclosed report.

There were a total of 4 deaths reported in February 2026 / March 2026.

**OLD BUSINESS**

There was no old business.

### **NEW BUSINESS**

There was no new business.

### **COMMUNICATIONS**

Recipient Rights Advisor, Tasha Kuklewski, provided training on Policy 04-001 Confidentiality and Disclosures; Policy 04-003 Informed Consent Basics; Policy 04-004 Duty to Warn; and Policy 04-006 How Rights are Safeguarded.

### **DIRECTOR'S COMMENTS**

There was no Director's Comments.

### **AUDIENCE PARTICIPATION / PUBLIC COMMENT**

There was no audience participation.

### **ADJOURNMENT**

There being no further business to come before the committee, the meeting adjourned at 8:47 a.m.

Respectfully,

Thomas Hardy  
HealthWest Rights Advisory Committee Chair

TH/hb

**HEALTHWEST**  
**NOMINATING COMMITTEE REPORT TO BOARD**  
**via Janet Thomas, Chair**

1. The Nominating Committee met on April 17, 2026.
- \* 2. It was recommended, and I move, to nominate \_\_\_\_\_ as Chair of the HealthWest Board.
- \* 3. It was recommended, and I move, to nominate Cheryl Natte as Vice-Chair of the HealthWest Board.
- \* 4. It was recommended, and I move, to nominate Jeff Fortenbacher as Treasurer of the HealthWest Board.
- \* 5. It was recommended, and I move, to nominate Janice Hilleary as Secretary of the HealthWest Board.
- \* 6. It was recommended, and I move, to re-appoint Ms. Natte as Chair of the Program Personnel Committee
- \* 7. It was recommended, and I move, to re-appoint Ms. Hilleary as Vice-Chair of the Program/Personnel Committee.
- \* 8. It was recommended, and I move, to re-appoint Mr. Hardy as Chair of the Recipient Rights Committee.
- \* 9. It was recommended, and I move, to re-appoint Ms. Madison as Vice-Chair of the Recipient Rights Committee.
- \* 10. It was recommended, and I move, to re-appoint Mr. Fortenbacher as Chair of the Finance Committee.
- \* 11. It was recommended, and I move, to re-appoint Ms. Thomas as Vice-Chair of the Finance Committee.

/hb

**HEALTHWEST**

**NOMINATING COMMITTEE MINUTES**

**Friday, April 28, 2023  
7:45 a.m.**

**376 E. Apple Ave.  
Muskegon, MI 49442**

**CALL TO ORDER**

A special meeting of the Nominating Committee was called to order by Chair Janet Thomas at 7:45 a.m.

**ROLL CALL**

Members Present: Janet Thomas, Charles Nash, Jeff Fortenbacher, Tamara Madison

Also Present: Holly Brink, Gina Maniaci

**ELECTION OF OFFICERS**

Ms. Thomas stated the purpose of this meeting is for the election of HealthWest Board officers for the year 2026/2027. Current officers are: Janet Thomas, Chair; Cheryl Natte, Vice-Chair; Jeff Fortenbacher, Treasurer, and Janice Hilleary, Secretary.

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to **(re)-nominate** \_\_\_\_\_ as Chairperson of the HealthWest Board. \_\_\_\_\_ accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to re-nominate Cheryl Natte as Vice-Chairman of the HealthWest Board. Ms. Natte accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to re-nominate Jeff Fortenbacher as Treasurer of the HealthWest Board. Mr. Fortenbacher accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to re-nominate Janice Hilleary as Secretary of the HealthWest Board. Ms. Hilleary accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to re-appoint Cheryl Natte as Chair of the Program / Personnel Committee. Ms. Natte accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to re-appoint Janice Hilleary as Vice-Chair of the Program / Personnel Committee. Ms. Hilleary accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to re-appoint Thomas Hardy as Chair of the Recipient Rights Committee. Mr. Hardy accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to re-appoint Tamara Madison as Vice-Chair of the Recipient Rights Committee. Mr. Madison accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to appoint Jeff Fortenbacher Chair of the Finance Committee. Mr. Fortenbacher accepted the nomination.

**MOTION CARRIED.**

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, to appoint Janet Thomas as Vice-Chair of the Finance Committee.

**MOTION CARRIED.**

### **ADJOURNMENT**

There being no further business to come before the Committee, the meeting adjourned at a.m.

Respectfully,

Janet Thomas, Chairperson  
/hb

***Preliminary Minutes  
To Be Approved at the Full Board Meeting of May 29, 2026***

## REQUEST FOR HEALTHWEST BOARD CONSIDERATION AND AUTHORIZATION

<b>COMMITTEE</b> Finance Committee	<b>BUDGETED</b> X	<b>NON-BUDGETED</b>	<b>PARTIALLY BUDGETED</b>
<b>REQUESTING DIVISION</b> Finance	<b>REQUEST DATE</b> April 17, 2026	<b>REQUESTOR SIGNATURE</b> Brandy Carlson, Chief Financial Officer	
<b><u>SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL IMPACT, POSSIBLE ALTERNATIVES)</u></b>			
<p>Total expenditures for February 2026 were \$7,541,599.69. Significant expenditure included:</p> <ul style="list-style-type: none"> <li>• Beacon Specialized - \$206,764.20 for Residential Services</li> <li>• Cedric Scott - \$154,591.02 for Outpatient Services</li> <li>• Ford Motor Credit - \$122,656.96 for multiple months of Vehicle Leases</li> <li>• Harbor Hall - \$177,825.19 for Substance Use Disorder Services</li> <li>• Holland Hospital - \$197,974.84 for Community Inpatient Services</li> <li>• IvyRehab Michigan - \$197,029.75 for Autism Services</li> <li>• Jill Montgomery-Keast - \$179,610.02 for Substance Use Recovery Outreach and Consultation</li> <li>• Pioneer Resources - \$224,926.00 for Autism, Outpatient and Residential Services</li> <li>• Positive Behavior Supports - \$577,003.64 for Autism Services</li> <li>• Turning Leaf - \$161,246.74 for Outpatient Services</li> </ul>			
<b><u>SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES)</u></b>			
I move to approve expenditures for February 2026 totaling \$7,541,599.69			
<b>COMMITTEE DATE</b>	<b>COMMITTEE APPROVAL</b>		
	_____ Yes    _____ No    _____ Other		
<b>BOARD DATE</b>	<b>BOARD APPROVAL</b>		
April 17, 2026	_____ Yes    _____ No    _____ Other		

HWB 75-B



**COMMUNITY MENTAL HEALTH  
INTERIM BALANCE SHEET 2220  
MENTAL HEALTH**

February 28, 2026

<b>ASSETS</b>	<b>THIS YEAR</b>	<b>LAST YEAR</b>
Cash in Bank	9,550,307.54	7,136,642.20
Imprest (Petty) Cash	1,600.00	1,600.00
Due from Credit Cards	637.36	-
Accounts Receivable	100,517.41	127,331.28
Due From Other Funds	2,563.91	1,347.49
Prepaid Items	256,840.83	286,110.78
Due from other governments	(3,748,563.61)	396,290.90
<b>Total Assets</b>	<b><u>\$ 6,163,903.44</u></b>	<b><u>\$ 7,949,322.65</u></b>
<b>LIABILITIES AND EQUITY</b>		
Accounts Payable	\$ 129,391.91	\$ 71,548.08
Undistributed Receipts	10,118.58	4,477.67
Accrued Wages and Fringes	-	-
<b>Total Liabilities and Equity</b>	<b><u>\$ 139,510.49</u></b>	<b><u>\$ 79,148.75</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Medicaid fee for services and capitation	<u>\$ 15,905.00</u>	<u>\$ 217,464.98</u>
Fund Balance at beginning of year	417,630.85	942,565.51
Nonspendable FB-Prepays	507,930.59	
<b>**Total Fund Balance</b>	<b><u>\$ 925,561.44</u></b>	<b><u>\$ 942,565.51</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
	<b><u>\$ 1,080,976.93</u></b>	<b><u>\$ 1,239,179.24</u></b>
<b>NET OF REVENUES VS EXPENDITURES</b>		
	<b><u>\$ 5,082,926.51</u></b>	<b><u>\$ 6,710,143.41</u></b>
<b>Transferred to County Equipment Revolving Account for:</b>		
Mental Health Center Building (6660-0000-349.220)	\$2,288,485.62	\$2,445,157.56
Future Equipment Purchases (6660-0000-349.222)	\$119,122.10	\$86,607.86

**COMMUNITY MENTAL HEALTH  
INTERIM BALANCE SHEET 7930  
CMH CLIENT FUNDS**

**February 28, 2026**

<b>ASSETS</b>	<b>THIS YEAR</b>	<b>LAST YEAR</b>
Cash	\$ 471,165.44	\$ 487,447.14
Imprest Cash	\$ -	\$ -
Accounts Receivable	\$ -	\$ -
<b>Total Assets</b>	<b>\$ 471,165.44</b>	<b>\$ 487,447.14</b>
<b>LIABILITIES AND EQUITY</b>		
Accounts Payable	\$ -	\$ 57.66
Due to Other Funds	\$ 1,970.67	\$ 1,322.69
Undistributed Receipts	\$ 469,194.77	\$ 486,066.79
	<b>\$ 471,165.44</b>	<b>\$ 487,447.14</b>

# HealthWest

## Statement of Revenues, Expenditures and Changes in Fund Balances

Budget to Actual

For the Period from October 1, 2025 through February 28, 2026

	Original Budget	YTD Budget	YTD Actual	Over (Under) YTD Budget
<b>Revenues</b>				
Medicaid funding:				
Medicaid capitation	\$ 66,867,234	\$ 27,861,348	\$ 24,859,107	\$ (3,002,241)
Medicaid - Autism capitation	12,683,576	5,284,823	5,841,622	556,799
Medicaid capitation - settlement	-	-	(7,227,056)	(7,227,056)
Healthy Michigan Plan	7,132,975	2,972,073	2,931,826	(40,247)
Healthy Michigan Plan - settlement	-	-	1,394,394	1,394,394
CCBHC Revenue	18,061,503	7,525,626	10,741,395	3,215,769
State General Fund:				
Formula Fundings	2,066,287	860,953	860,955	2
Settlement	-	-	-	-
Grant Revenue	5,658,398	2,357,666	1,925,747	(431,919)
Local revenue:				
County appropriation	706,819	294,508	294,500	(8)
Client and third party fees	814,150	339,229	259,404	(79,825)
Interest income	160,420	66,842	108,958	42,116
Other revenue	212,006	88,336	117,522	29,186
<b>Total revenue</b>	<b>114,363,368</b>	<b>47,651,404</b>	<b>42,108,374</b>	<b>(5,543,030)</b>
<b>Expenditures</b>				
Salaries and wages	38,428,305	16,011,794	12,151,242	(3,860,552)
Fringe benefits	13,539,985	5,641,660	7,823,543	2,181,883
Staff professional development	620,601	258,584	190,675	(67,909)
Contractual expense	54,455,930	22,689,971	22,439,986	(249,985)
Overhead expense	3,471,786	1,446,578	1,296,484	(150,094)
Supplies	801,366	333,903	333,442	(461)
Utilities	302,400	126,000	77,419	(48,581)
Insurance	456,051	190,021	-	(190,021)
Capital outlay	5,060	2,108	-	(2,108)
Other expenses	1,089,962	454,151	534,401	80,250
Transfers	287,010	119,588	116,466	(3,122)
<b>Total expenditures</b>	<b>113,458,456</b>	<b>47,274,358</b>	<b>44,963,658</b>	<b>(2,310,700)</b>
Net change in fund balance	904,912	377,046	(2,855,284)	(3,232,330)
Fund balance, beginning of year	925,562	925,562	925,562	-
<b>Fund balance, end of year</b>	<b>\$ 1,830,474</b>	<b>\$ 1,302,608</b>	<b>\$ (1,929,722)</b>	<b>\$ (3,232,330)</b>

This financial report is for internal use only. It has not been audited, and no assurance is provided.



## MEMORANDUM

Date: April 17, 2026

To: HealthWest Board of Directors  
Rich Francisco, Executive Director

CC: Mark Eisenbarth, Muskegon County Administrator  
Matt Farrar, Muskegon County Deputy Administrator  
Angie Gasiewski, Muskegon County Director of Finance  
Carly Hysell, HealthWest Director of Finance

From: Brandy Carlson, Chief Financial Officer

Subject: **Finance Update**

During the month of April, HealthWest will bring the following motion to the County Commissioners for approval. These positions did go to County Commissioners in March, however, the motion was tabled until April. There are no changes in the original request.

Moved to approve the HealthWest position changes as outlined in the attached documentation, effective April 20, 2026.

HealthWest is requesting approval for a series of staffing changes to support operational efficiency, meet evolving service demands, and align with current and anticipated state regulatory requirements. The proposal includes new positions, position reclassifications, status changes, wage/step adjustments, and position eliminations.

**New Positions (2):** Addition of an Accounts Payable Supervisor to strengthen fiscal controls and operational efficiency, and a Crisis Stabilization Specialist to support compliance with upcoming state mandates for same-day access.

**Reclassifications (4):** Realignment of roles to improve data analysis capacity, enhance group program oversight and billing compliance, support crisis stabilization services, and attract specialized psychiatric applicants.

**Status Changes (3):** Conversion of part-time or hourly roles to full-time positions to address increased caseloads, improve access to care, and respond to staffing vacancies.

**Wage Grade/Step Adjustments (4):** Adjustments reflecting expanded job duties, added executive support responsibilities, and alignment of compensation with licensure expectations.

Main Office

376 E. Apple Ave | Muskegon, MI 49442 | P (231) 724-1111 | F (231) 724-3659

[HealthWest.net](http://HealthWest.net)

Position Eliminations (5): Elimination of select positions to streamline services and generate cost savings.

**Fiscal Impact:**

While several changes result in incremental cost increases, these are more than offset by position eliminations. Collectively, the proposed actions will result in a net reduction of \$49,020 in wages and benefits to the HealthWest budget for the remainder of fiscal year 2026. The total annual increase would be \$177,490 in wages and benefits to the HealthWest budget for fiscal year 2027.

These changes are intended to strengthen service delivery, improve staff recruitment and retention, and ensure HealthWest continues to meet its statutory obligations within available resources.

**Main Office**

376 E. Apple Ave | Muskegon, MI 49442 | P (231) 724-1111 | F (231) 724-3659

[HealthWest.net](http://HealthWest.net)

**FY2026 BUDGET - REQUEST FOR NEW POSITION**

Department	Classification	Hourly Salary Range	Salary/Fringe Costs		Recommendation
			General Fund	Other	
HealthWest	Crisis Stabilization Specialist - HW Grade 6	\$25.84/hr - \$32.57/hr		\$101,478	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	Accounts Payable and Receivable Supervisor - HW Grade 8	\$31.27/hr - \$39.41/hr		\$116,217	Yes - Can be absorbed in current HealthWest Budget (2220)

**FY2026 BUDGET - REQUEST FOR RECLASSIFICATION**

Department	Present	Requested	Rate of Increase	Increased Cost		Recommendation
	Classification/Hourly Salary Range	Classification/Hourly Salary Range		General Fund	Other	
HealthWest	<b>General Psychiatrist 32hr X41704 - HW Grade 31 \$105.31/hr - \$134.23/hr - Step 1</b>	<b>Sub-specialty Psychiatrist - HW Grade 32 \$130.63 - \$164.59 - Step 1</b>	24.0%		\$74,223	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	<b>Masters Level Clinician I 32 hr X55544 - HW Grade 8 \$31.27/hr - \$39.41/hr - Step 1</b>	<b>Crisis Stabilization Specialist FT - HW Grade 6 25.84/hr - \$32.57/hr - Step 1</b>	-17.4%		\$12,827	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	<b>Groups Coordinator FT X48100- HW Grade 5 \$23.49/hr - \$29.60/hr - Step 1</b>	<b>Groups Program Clinician- HW Grade 8 \$31.27/hr - \$39.41/hr - Step 1</b>	33.1%		\$19,557	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	<b>Case Manager II X11316 - HW Grade 6 \$25.84/hr - \$32.57/hr - Step 7</b>	<b>UM Data Analyst - HW Grade 7 \$28.43/hr - \$35.82/hr - Step 5</b>	3.3%		\$12,969	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	<b>Masters Level Clinician I Hourly X55545 - HW Grade 8 \$31.27/hr - \$39.41/hr - Step 1</b>	<b>Masters Level Clinician I FT X55545 - HW Grade 8 \$31.27/hr - \$39.41/hr - Step 1</b>	0.0%		\$75,618	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	<b>Access Clinician II 32 hr X01119 - HW Grade 9 \$34.40/hr - \$43.34/hr - Step 1</b>	<b>Access Clinician II FT X01119 - HW Grade 9 \$34.40/hr - \$43.34/hr - Step 1</b>	0.0%		\$12,690	Yes - Can be absorbed in current HealthWest Budget (2220)

**FY2026 BUDGET - REQUEST FOR SALARY ADJUSTMENT**

Department	Present Classification/Hourly Salary Range	Requested Salary Range	Rate of Increase	Increased Cost		Recommendation
				General Fund	Other	
HealthWest	Director of Quality Assurance X30601 - <b>HW Grade 12</b> \$45.78/hr - \$57.69/hr - Step 8	Director of Quality Assurance - <b>HW Grade 13</b> \$50.37/hr - \$63.46/hr - Step 6	3.5%		\$5,505	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	Behavior Health Analysis <b>32 hrs</b> X09704 - <b>HW Grade 8</b> \$31.27/hr - \$39.41/hr - Step 1	Behavior Health Assessor FT - HW Grade 9 \$34.40/hr - \$43.34/hr - Step 1	10.0%		\$30,153	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	Behavior Health Analysis X09703 - <b>HW Grade 8</b> \$31.27/hr - \$39.41/hr - Step 5	Behavior Health Assessor - HW Grade 9 \$34.40/hr - \$43.34/hr - Step 6	10.0%		\$17,326	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	Behavior Health Analysis X09701 - <b>HW Grade 8</b> \$31.27/hr - \$39.41/hr - Step 3	Behavior Health Assessor - HW Grade 9 \$34.40/hr - \$43.34/hr - Step 2	6.2%		\$9,567	Yes - Can be absorbed in current HealthWest Budget (2220)
HealthWest	Executive Assistant X34505 - HW Grade 6 \$25.84/hr - \$32.57/hr - <b>Step 3</b>	Executive Assistant X34505 - HW Grade 6 \$25.84/hr - \$32.57/hr - <b>Step 4</b>	3.5%		\$5,973	Yes - Can be absorbed in current HealthWest Budget (2220)

**FY2026 BUDGET - POSITION DELETIONS**

Department	Position #	Position Classification	Status	General Fund	Other	Recommendation
HealthWest	N76213	Direct Service Professional	Vacant		\$84,884	Yes
HealthWest	X46614	Interventionist II	Vacant		\$60,537	Yes
HealthWest	X46613	Interventionist II	Vacant		\$0	Yes
HealthWest	X46617	Interventionist II	Vacant		\$75,686	Yes
HealthWest	X59801	Outpatient Therapist-hourly	Vacant		\$95,506	Yes

## REQUEST FOR HEALTHWEST BOARD CONSIDERATION AND AUTHORIZATION

<b>COMMITTEE</b> Full Board	<b>BUDGETED</b> X	<b>NON BUDGETED</b>	<b>PARTIALLY BUDGETED</b>
<b>REQUESTING DIVISION</b> Administration	<b>REQUEST DATE</b> April 17, 2026	<b>REQUESTOR SIGNATURE</b> Kelly Betts, Customer Service Specialist	
<b>SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL IMPACT, POSSIBLE ALTERNATIVES)</b>			
<p>HealthWest Board authorization is requested to approve the changes to the HealthWest Consumer Advisory Committee members as suggested below.</p> <p>Per Policy: 01-007, the Consumer Advisory Committee shall consist of nine (9) to twelve (12) members defined as follows:</p> <ol style="list-style-type: none"> <li>1. Inaugural Persons shall be appointed to the CAC by HealthWest Board. Subsequent <b><u>CAC Members shall be recommended by the CAC and appointed by the HealthWest Board.</u></b></li> <li>2. A person who resides or is employed within Muskegon County.</li> <li>3. A person who shall have the interest, time, and energy to promote the development and/or improvement of mental health, developmental disability, and substance abuse services in Muskegon County.</li> <li>4. The CAC shall make every effort to ensure that its membership represents the populations served by HealthWest in equal proportions.</li> </ol> <p><b>The Consumer Advisory Committee Facilitators would like to have the following members appointed to the Consumer Advisory Committee:</b></p> <ol style="list-style-type: none"> <li>1. Edna Minto – Primary Consumer</li> </ol> <p><b>The Consumer Advisory Committee Facilitators would like to have the following members approval to step down from the Consumer Advisory Committee:</b></p> <ol style="list-style-type: none"> <li>1. Elizabeth Londo – Community Member</li> </ol>			
<b>SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES)</b>			
I move to authorize and approve the changes to the HealthWest Consumer Advisory Committee members, effective April 20, 2026.			
<b>COMMITTEE DATE</b>	<b>COMMITTEE APPROVAL</b>		
	_____ Yes    _____ No    _____ Other		
<b>BOARD DATE</b>	<b>BOARD APPROVAL</b>		
April 17, 2026	_____ Yes    _____ No    _____ Other		

HWB 76-B

**HealthWest**  
(a Fund of the County of Muskegon, Michigan)

**Financial Statements**  
*September 30, 2025*



HealthWest (a Fund of the County of Muskegon, Michigan)  
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September 30, 2025

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## Independent Auditor's Report

To the Members of the Board  
HealthWest (a Fund of the County of Muskegon, Michigan)  
Muskegon, Michigan

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the major special revenue fund and the aggregate remaining fund information of HealthWest (the CMHSP), a fund of the County of Muskegon, Michigan, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CMHSP's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major special revenue fund and the aggregate remaining fund information of the CMHSP as of September 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **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 CMHSP's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CMHSP'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 CMHSP's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2026, on our consideration of the CMHSP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CMHSP'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 CMHSP's internal control over financial reporting and compliance.

Sincerely,



Roslund, Prestage & Company, P.C.  
Certified Public Accountants

March 19, 2026

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**



**HealthWest**  
**(a Fund of the County of Muskegon, Michigan)**

**Management’s Discussion and Analysis**  
**Year Ended September 30, 2025**

This section of HealthWest’s annual financial report presents management’s discussion and analysis (MD&A) as an introduction to the financial statements of HealthWest for the fiscal year ending September 30, 2025. This presentation is an effort to inform the reader of the financial statements. The MD&A presents an analysis and overview of the financial activities and conditions with the auditor’s report, the financial statements, the notes to the financial statements and required supplemental information taken as a whole.

***HealthWest Form of Government***

*A County Fund, Not an Authority* – HealthWest, formerly known as Community Mental Health Services of Muskegon County, is a special revenue fund of the County of Muskegon, Michigan (the County). HealthWest has always operated as a Community Mental Health (CMH) county agency since its founding pursuant to State of Michigan Public Act 54 of 1963. A county CMH agency is an official county (or sometimes multicounty) agency created under section 210 of the Mental Health Code (Act 258 of 1974 330.1210). HealthWest has not elected to become a CMH authority nor a CMH organization,

*Governance* – As a county CMH agency, HealthWest operates as a CMH service program and provides services related to mental health, developmental disabilities, and other related mental health needs for residents of the County. HealthWest activities are under the control of the HealthWest Board of Directors (the HealthWest Board), which consists of 12 members appointed by the Muskegon County Board of Commissioners. The HealthWest Board operates as a Community Mental Health Board under the provisions of Act 258 of the Public Acts of 1974, as amended.

*Funding Structure in Michigan* – HealthWest is a member of the Lakeshore Regional Entity (LRE), the Prepaid Inpatient Health Plan (PIHP) for the region. Through its affiliation with the LRE, HealthWest receives Medicaid and Healthy Michigan funding for mental health services and substance use disorder services. Other funding includes revenues passed through MDHHS, as well as other grants, commercial insurance and other sources for services provided to County residents. The mission of HealthWest is to be a leader in integrated healthcare, inspiring hope, and wellness in partnership with individuals, families, and the community.

***Using This Annual Report***

As a special revenue fund of the County, HealthWest is a *county department*, and, unlike CMH *authorities* in Michigan, it is not a separate legal entity. Accordingly, HealthWest, in this report, provides fund financial statements using the current financial resources measurement focus and the modified accrual basis of accounting. Management has chosen not to present government-wide HealthWest financial statements that would use the economic resources measurement focus

and the accrual basis of accounting. HealthWest capital assets and long-term debt, for example, are not included in its fund financial statements but are included in the County's comprehensive annual financial report.

## **Overview of the HealthWest Financial Statements**

### ***Governmental Fund***

The HealthWest special revenue fund accounts for funds earmarked to provide mental health and related services to residents of the County. Funding is provided by federal, state, and county appropriations, grants, contributions, and charges for services. The fund includes several separate programs for individuals with mental health concerns, developmental disabilities, or substance use disorder. Both outpatient and in-patient services for adults and children are provided.

As mentioned, the HealthWest special revenue fund governmental fund statements use the *current financial resources measurement focus* and the *modified accrual basis of accounting* required of governmental funds. A 90-day availability period is used for most revenues, including for Medicaid programs. Of the \$5.38 million balance due from other governments at the end of the fiscal year, \$0.015 million has not been collected within months of the fiscal year-end from the Lakeshore Regional Entity (LRE), the Prepaid Inpatient Health Plan (PIHP) organization that acts as fiscal agent for Medicaid program monies. This portion of the receivables is not included in 2025 revenues but instead is recorded as deferred inflows of resources on the governmental funds balance sheet. Deferred inflows of resources are converted to revenues as collections are received.

The governmental fund statements focus on near-term inflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. Governmental fund information is designed to help the user determine whether there are more or fewer financial resources that can be spent in the near future to finance HealthWest programs. Changes in fund balance serve as a useful indicator in determining whether the financial position is improving or deteriorating. These governmental fund statements do not include long-term assets and liabilities that would be included in government-wide statements.

### ***Fiduciary Fund***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. HealthWest is the fiduciary for certain amounts held on behalf of clients receiving services from HealthWest. Monies held on behalf of clients are accounted for in a separate agency fund, which is custodial in nature and does not present the results of operations or have measurement focus. The HealthWest Client Agency Fund is reported in the Statement of Fiduciary Net Position – Fiduciary Fund.

### ***Analysis of Fund Balance of Governmental Fund***

The following table is a governmental fund condensed balance sheet (in millions) for HealthWest.

<i>September 30,</i>	<b>2025</b>	2024	2023
<b>Assets</b>	<b>\$14.81</b>	\$13.55	\$19.5
<b>Liabilities</b>	<b>\$13.87</b>	\$11.97	\$13.4
Deferred inflows of resources	<b>\$0.02</b>	\$0.02	\$7.35
Fund balance (deficit)	<b>\$0.92</b>	\$1.36	\$(1.25)
<b>Total Liabilities, deferred inflows or resources and fund balance (deficit)</b>	<b>\$14.81</b>	\$13.55	\$19.5

HealthWest continues to see a growing need for services. However, the capitated funds that HealthWest receives have increased accordingly. CCBHC also allows HealthWest to earn a prospective payment for individuals in the CCBHC program, and any savings earned will be moved to local funds for future use in the community.

*Receivables Analysis* – The following table provides a year-to-year aging comparison of receivable balances due from other governments and is a measure of the delay in reimbursement by the LRE of funding sources appropriated by the State (dollars in millions).

<i>September 30,</i>	<b>2025</b>	2024	2023
Due from other governments	<b>\$5.38</b>	\$4.49	\$10.7
Accounts receivable	<b>\$0.32</b>	\$0.23	\$0.09
<b>Total Receivables</b>	<b>\$5.7</b>	\$4.72	\$10.8
Average days reimbursements in FYE receivables	<b>19</b>	18	41
Receivables at FYE unpaid 92 days after FYE	<b>\$0.015</b>	\$0.21	\$7.35
Percentage of FYE receivables unpaid 92 days after FYE (%)	<b>.2%</b>	4.4%	68%

*Deferred Inflows of Resources Summary* – The change for the year in the balance of deferred inflows is summarized as follows (in millions):

	Portion of deferred inflows of resources from receivables created in fiscal year		
<b>Deferred Inflows of Resources</b>	<b>2025</b>	<b>2024</b>	2023
<b>Balance, beginning of year</b>	<b>\$0.21</b>	<b>\$7.348</b>	\$20.051
Less: recognition of revenue from collection of prior year receivables & payments in advance	<b>\$(0.21)</b>	<b>\$(7.348)</b>	\$(12.703)
Add: deferral of revenue from delayed payment of new receivables	<b>\$0.02</b>	<b>\$0.21</b>	\$0
<b>Balance, end of year</b>	<b>\$0.02</b>	<b>\$0.21</b>	\$7.348

*Changes in Fund Balance* – The following table is a governmental fund condensed statement of revenues, expenditures, and changes in fund balances for HealthWest (in millions).

<i>Year ended September 30,</i>	<b>2025</b>	2024	2023
Total revenues	<b>\$106.78</b>	\$103.66	\$108.10
Total expenditures	<b>\$106.80</b>	\$100.50	\$92.85
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$(.017)</b>	\$3.16	\$15.25
Lease Proceeds	<b>\$0.08</b>	\$0.00	\$0.83
Transfers in	<b>\$.71</b>	\$0.72	\$0.71
Transfers out	<b>\$(1.20)</b>	\$(1.27)	\$(1.33)
<b>Changes in Fund Balance</b>	<b>\$(.437)</b>	\$2.61	\$15.51
<b>Prior Year Period Adjustment</b>	\$0	\$0	\$0
<b>Fund Balance (Deficit), beginning of year</b>	<b>\$1.36</b>	\$(1.25)	\$(16.75)
<b>Fund Balance (Deficit), end of year</b>	<b>\$.92</b>	\$1.36	\$(1.25)

*Expenditures and Transfers Out* – HealthWest’s expenditures plus transfers out for the 2025 fiscal year increased approximately 6.1% from the prior year to **\$108** million. The fund balance deficit for 2023 is the result of payments on receivables not being received prior to December 31 after the September 30 fiscal year-end.

*Deferred Recognition of Revenue* – HealthWest recognized \$.015 million in deferred revenue for this fiscal year. The following table analyzes the HealthWest governmental funds revenue for fiscal year 2025 and adjusts for 2024 revenue that was reimbursed for prior year expenditures previously deferred.

2025 revenues – HealthWest special revenue fund	\$106,782,808
Less: 2025 revenue from reimbursement of prior expenditures	\$(217,464.98)
	\$106,565,343

*Expenditures Increase Factors* – Expenditures for the year represented an increase of \$6.3 million, or 6.2% over the prior year. Expenditures for the 2024 fiscal year represented an increase of \$7.65 million or 8.2% from 2023. Expenditures for the 2023 fiscal year represented an increase of \$10.25 million, or 12.41% from 2022. Expenditures to be covered by Medicaid specialty supports and services funding of \$97.15 million represent 91% of the total. Expenditures to be supported by State General Fund priority population funding of \$2.03 million represent 1.9% of total expenditures. Funding is established by MDHHS as part of the legislative appropriation process under the Michigan Mental Health Code and is used to provide support and services to indigent priority populations, including other allowable expenditures. Grants and earned contract revenue include revenue sources for which the use of funds is restricted to a

specific purpose. County appropriation revenue, interest income, and other local income are available to meet state matching fund requirements. The County's local match maintenance of effort appropriation remained the same at \$706,819 from FY2024.

### ***Budgetary Highlights***

*HealthWest Budget Process* – The budget for any fiscal year is developed several months prior to the notification of funding levels from some of the funding sources. The HealthWest Board reviews notification of funding levels from all funding sources. The Muskegon County Board of Commissioners and HealthWest Board reviews and adopts an annual budget in July of every year for the beginning of the next fiscal year, starting October 1. A budget amendment for the current year is also completed and approved by the Muskegon County Board of Commissioners and the HealthWest Board every July.

*Appropriations from State of Michigan* – The state legislature in the past few years has established and approved the State operating budget early to mid-summer each year. However, this did not change the methodology and timing of the notice to the CMH system on what the budget appropriation would be from State of Michigan General Fund/General Purpose (GF/GP) appropriations. Notice from the State on its GF/GP appropriations for the following year typically comes late in the summer, just before the start of the new fiscal year. Funding levels are also subject to change during the fiscal year based on changes in a program's activity. HealthWest is required to provide services to Mental Health Code priority populations and Medicaid-eligible individuals who meet the criteria according to the Michigan Department of Health and Human Services (MDHHS) Community Mental Health Master Contract.

*Changes from Original to Final Budget* – The original budgeted revenue for Medicaid fee for service and capitation increased in the amended budget due to the increase in the rates and an increase in services provided under the Healthy Michigan, Medicaid and CCBHC categories. The increase in the budget for operating costs was primarily due to an increase in contractual services.

*Future Financing* – HealthWest current Strategic Plan, available at [www.healthwest.net](http://www.healthwest.net), contains four main goals:

1. Implement an approach to better understand the needs of those we serve and ensure access to quality, person-centered care for all.
2. Position HealthWest for Excellence by Maintaining Status as a CCBHC and Fulfilling Our Responsibilities of Being a Community Mental Health Services Provider.
3. Develop Sustainable and Responsive Systems for Ongoing Development, Learning, and Growth.
4. Demonstrate High Integrity in All Business Operations.

At HealthWest, we do so much more than provide mental health care; we also provide services in the areas of developmental disabilities, substance use, physical health, wellness, and early intervention and prevention. Over time, we have come to know that caring for the “whole person” is the key to wellness and recovery.

We have expanded our community healthcare approach to include integrated quality care, a pathway to a truly bright future for expanding access to behavioral health and prevention services. We can now provide the right level of care for all people at the right time, and the right place.

Annually, HealthWest serves over 7,500 children and adults with developmental disabilities, mental illness, or substance misuse concerns. Our services are community-based, meeting people in the community where they live, work, and play. We have over 400 employees working in the areas of case management, recovery coaches, peer support, clinicians, therapists, crisis response, nurses, and more.

### ***Request for Information***

This financial report is designed to provide a general overview of HealthWest's finances for all those with an interest. Questions concerning any of the information provided in this report or request for additional information may be addressed to the Chief Financial Officer at 376 East Apple Avenue, Muskegon, MI 49442.

## FINANCIAL STATEMENTS



HealthWest (a Fund of the County of Muskegon, Michigan)  
 Balance Sheet  
 September 30, 2025

	Special Revenue Fund
<b>Assets</b>	
Cash and cash equivalents	\$ 8,610,805
Accounts receivable	320,554
Due from other governments	5,380,463
Prepaid expenditures	507,931
Total assets	\$ 14,819,753
<b>Liabilities</b>	
Accounts payable	\$ 7,975,314
Accrued payroll and related liabilities	1,191,838
Due to other governmental units	4,698,180
Unearned revenue	12,955
Total liabilities	13,878,287
<b>Deferred inflows of resources</b>	
Related to PIHP cost settlement	15,905
Total deferred inflows of resources	15,905
<b>Fund balances</b>	
Nonspendable	507,931
Restricted	417,630
Total fund balances	925,561
Total liabilities, deferred inflows of resources, and fund balances	\$ 14,819,753

HealthWest (a Fund of the County of Muskegon, Michigan)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended September 30, 2025

	Special Revenue Fund
<b>Revenues</b>	
Medicaid	\$ 97,151,803
Federal funding	4,773,847
State funding	2,826,239
Charges for services	929,600
Interest	301,623
Other	799,696
Total revenues	106,782,808
<b>Expenditures</b>	
Salaries	30,406,858
Fringe benefits	15,592,030
Capital outlay	212,642
Contracted services	47,993,196
Hospital	7,007,146
Indirect	1,332,504
Interest	217,141
Insurance	490,449
Lease and rent	1,927,737
Local match drawdown	232,932
Other	449,543
Professional	72,176
Repairs and maintenance	27,136
Supplies	306,449
Travel	232,715
Utilities	300,128
Total expenditures	106,800,782
<b>Revenues over (under) expenditures</b>	(17,974)
<b>Other financing sources (uses)</b>	
Proceeds from sale of assets	78,400
Transfers in from County	706,819
Transfers out to County	(1,204,922)
Total other financing sources (uses)	(419,703)
<b>Net change in fund balance</b>	(437,677)
<b>Fund balance, beginning</b>	1,363,238
<b>Fund balance, ending</b>	\$ 925,561

HealthWest (a Fund of the County of Muskegon, Michigan)  
Statement of Fiduciary Net Position  
September 30, 2025

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	<u>Custodial Fund</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 489,186
Total assets	<u>489,186</u>
<b>Liabilities</b>	
Accounts payable	350
Total liabilities	<u>350</u>
<b>Net position</b>	
Restricted for consumers	488,836
Total net position	<u><u>\$ 488,836</u></u>

HealthWest (a Fund of the County of Muskegon, Michigan)  
Statement of Changes in Fiduciary Net Position  
For the Year Ended September 30, 2025

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	<u>Custodial Fund</u>
<b>Additions</b>	
Contributions	\$ 3,329,823
Total additions	<u>3,329,823</u>
<b>Deductions</b>	
Payments	3,198,864
Total deductions	<u>3,198,864</u>
<b>Change in fiduciary net position</b>	130,959
<b>Net position, beginning</b>	<u>357,877</u>
<b>Net position, ending</b>	<u><u>\$ 488,836</u></u>

**NOTES TO THE  
FINANCIAL STATEMENTS**



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of HealthWest (the CMHSP), a fund of the County of Muskegon, Michigan, have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies used by the CMHSP.

**Reporting Entity**

The CMHSP operates under the provisions of the Michigan Mental Health Code for the purpose of providing services relating to the mental health, developmental disabilities, and substance abuse needs of the residents of Muskegon County. As the community mental health services provider for the County, the CMHSP serves community members by assuring local access, organizing and integrating the provision of services, coordinating care, implementing public policy, ensuring interagency collaboration, and preserving public interest.

The CMHSP is reported as a special revenue fund in the financial statements of the County.

**Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the CMHSP's funds, including its fiduciary funds. Separate statements for each fund category – special revenue and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary Funds account for assets held by the CMHSP in a trustee capacity or as an agent on behalf of others.

The financial statements (i.e., the balance sheet and the statement of revenues, expenditures and changes in fund balance) report information on all of the nonfiduciary activities of the CMHSP. All fiduciary activities are reported only in the fiduciary fund financial statements.

All amounts shown are in U.S. dollars.

The CMHSP reports the following major governmental fund:

*Special Revenue Fund* – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The special revenue fund accounts for Medicaid revenues received from the regional entity, General Fund revenues received from MDHHS, grant revenues, and charges for services to provide mental health services. The special revenue fund is the CMHSP's primary operating fund.

Additionally, the CMHSP reports the following fiduciary fund:

*Custodial Fund* – This fund accounts for assets held for consumers in a custodial (fiduciary) capacity.

**Basis of Accounting and Measurement Focus**

The accounting and financial reporting treatment is determined by the applicable basis of accounting and measurement focus. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CMHSP considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the CMHSP the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

HealthWest (a Fund of the County of Muskegon, Michigan)  
Notes to the Financial Statements  
September 30, 2025

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The fiduciary funds are accounted for using the *economic recourses measurement focus* and the *full accrual basis of accounting*. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred, regardless of the timing of related cash flows.

**Budgetary information**

Budgetary Basis of Accounting

Budgets are adopted by the CMHSP on a basis consistent with generally accepted accounting principles for the special revenue fund. The budget is adopted and prepared on the modified accrual basis of accounting. The budget is also adopted at the functional level. The budgeted revenues and expenditures, as presented in this report, include any authorized amendments to the original budget as adopted.

Excess of Expenditures over Appropriations

For the year ended September 30, 2025, expenditures exceeded appropriations for:

Function	Original Budget	Final Budget	Actual	Variance
Contracted services	37,037,815	47,890,838	47,993,196	102,358
Interest	-	3,000	217,141	214,141
Insurance	474,348	434,334	490,449	56,115
Professional	99,278	61,228	72,176	10,948

**Cash and Cash Equivalents**

The CMHSP's cash and cash equivalents are considered to be demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

HealthWest participates in the County of Muskegon cash pool. The County of Muskegon pools cash resources of various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County of Muskegon's investments.

**Accounts Receivable/Payable**

Accounts receivable/payable in all funds report amounts that have arisen in the ordinary course of business. Accounts receivable are stated net of allowances for uncollectible amounts, if any.

**Due from/Due to Other Governmental Units**

Due from/due to other governmental units consist primarily of amounts due from/to the regional entity and the State of Michigan.

**Inventories**

The CMHSP does not recognize supplies inventory as an asset. The cost of these supplies is considered immaterial to the financial statements and the quantities are not prone to wide fluctuation from year to year. The costs of such supplies are expensed when purchased.

**Prepaid Expenditures**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenditures in the financial statements. The cost of prepaid expenditures is recorded as an expenditure when consumed rather than when purchased.

**Accrued Payroll and Related Liabilities**

Accrued payroll and related liabilities relate to salaries and wages earned in September but not paid until October.

**Unearned Revenue**

The CMHSP reports unearned revenue when revenue does not meet either the “measurable” and “available” criteria for recognition in the current period, or when resources are received by the CMHSP before it has a legal claim to them, such as when grant money is received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the CMHSP has legal claim to the resources, the liability for unearned revenue is removed and the revenue is recognized.

**Deferred Outflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The CMHSP has no items that qualify for reporting in this category.

**Deferred Inflows of Resources**

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The CMHSP has one item that qualifies for reporting in this category related to PIHP cost settlements. Each year, the CMHSP cost settles the revenue they receive from Lakeshore Regional Entity. For the past several years, this settlement process has resulted in amounts due to the CMHSP. However, those amounts were not received within the period of availability. Therefore, these cost settlement amounts are deferred and recognized as an inflow of resources in the period that the amounts are received.

**Lessee/Subscriber**

The CMHSP is a lessee for a variety of noncancelable leases/subscriptions.

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

Key estimates and judgements related to leases/SBITAs include how the CMHSP determines (1) the discount rate it uses to discount the expected lease/SBITA payments to present value, (2) lease/SBITA term, and (3) lease/SBITA payments.

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

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

Lease/SBITA assets are reported with other capital assets and lease/SBITA liabilities are reported with long-term obligations in the financial statements of the County.

### **Fund Balance**

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The CMHSP's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes:

- Nonspendable fund balance represents amounts that are either not in spendable form or are either legally or contractually required to be maintained intact.
- Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation.
- Committed fund balance represents amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Board prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Board adopts another ordinance to remove or revise the limitation.
- Assigned fund balance represents amounts that are intended to be used by the CMHSP for specific purposes but do not meet the criteria to be classified as committed. The Board has by resolution authorized the finance director to assign fund balance. The Board may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- Unassigned fund balance represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

As previously mentioned, sometimes the CMHSP will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the CMHSP's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### **MDHHS Revenue**

#### General Fund Revenue

The CMHSP provides mental health services on behalf of the Michigan Department of Health and Human Services (MDHHS). Currently, the CMHSP contracts directly with the MDHHS for General Fund revenues to support the services provided for the priority population residing in the County. The CMHSP performs an annual cost settlement of General Funds with MDHHS.

#### Medicaid Revenue

Beginning January 2014, Lakeshore Regional Entity assumed the regional entity contract with MDHHS. The CMHSP contracts to receive Medicaid, Healthy Michigan, Autism and other revenues through the regional entity. The CMHSP performs an annual cost settlement of capitated funding with the regional entity.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

**Cash and Cash Equivalents**

Custodial credit risk

In the case of deposits, this is the risk that, in the event of a bank’s failure, the CMHSP’s deposits may not be returned to it. Deposits of the CMHSP held by Muskegon County may be covered partially by federal depository insurance. The amount of federal depository insurance is determined for the County as a whole but cannot be separately identified for the CMHSP.

**NOTE 3 – ACCOUNTS RECEIVABLE**

The CMHSP believes that the accounts receivable will be collected in full and therefore the receivable balance has not been offset by an allowance for doubtful accounts.

**NOTE 4 - DUE FROM OTHER GOVERNMENTAL UNITS**

Due from other governmental units as of September 30<sup>th</sup> consists of the following:

Description	Amount
State of Michigan	229,110
Lakeshore Regional Entity	4,599,080
Substance Abuse and Mental Health Services Administration (SAMHSA)	408,160
Other	144,113
Total	5,380,463

**NOTE 5 - DUE TO OTHER GOVERNMENTAL UNITS**

Due to other governmental units as of September 30<sup>th</sup> consists of the following:

Description	Amount
Lakeshore Regional Entity - cost settlement	4,696,741
Lakeshore Regional Entity - grant adjustment	1,439
Total	4,698,180

**NOTE 6 – DEFERRED INFLOWS OF RESOURCES RELATED TO PIHP COST SETTLEMENT**

The amount reported as deferred inflows of resources related to PIHP cost settlement with Lakeshore Regional Entity consists of the following:

Description	Amount
FY 2025 cost settlement – CCBHC Supplemental	15,905

**NOTE 7 – RETIREMENT AND OTHER POST EMPLOYMENT BENEFIT PLANS**

**Defined Contribution Retirement Plan - 401(k)**

Plan Description

The CMHSP offers employees a defined contribution retirement plan through the County of Muskegon. The assets of the plan were held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. MERS acts as the custodian for the plan and holds the custodial account for the beneficiaries of this plan.

The assets may not be diverted to any other use. MERS are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. Plan balances and activities are not reflected in the CMHSP’s financial statements.

The plan provisions and contribution amounts were established by the County Board and may be amended by the County Board.

Eligibility

All employees hired after January 1, 2007 are required to participate in the plan.

Contributions

The CMHSP contributes a range of 3.00% to 6.00% of the participant's base salary to the plan. Employees are required to contribute 4.00% - 4.50% of base salary to the plan.

Normal Retirement Age & Vesting

Retirement age as defined by the plan is 65 years of age. Employees are 100% vested immediately in the employee's contributions. Employees become vested in the CMHSP's contribution over a six-year period.

Forfeitures

Employee contributions are 100% vested immediately therefore there are no forfeitures of these contributions. Nonvested employer contributions are forfeited upon termination of employment. Such forfeitures are first used to pay administrative expenditures and remaining funds are reallocated as an employer required and/or discretionary contribution.

Contribution Amounts

For the year ended September 30<sup>th</sup>, employer contributions (reduced by \$117,375 in forfeitures) amounted to \$833,171. Employee contributions amounted to \$1,249,142. The outstanding liability to the plan at year-end was \$27,709.

**Defined Benefit Pension Plan**

The CMHSP offers a defined benefit pension plan for its eligible employees through the County of Muskegon (the County). The County's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The County participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

Funding Policy

The CMHSP is required to contribute at an actuarially determined rate; the current rate is approximately 12.63% of annual covered payroll. Employees in the plan also are required to contribute a range of 5.41% to 11.00%. The contribution requirements of the CMHSP and plan members are established, and may be amended, by the MERS Retirement Board.

Annual Pension Cost

During the year ended September 30, 2025, the CMHSP made contributions of \$3,751,575 to the plan, which was based on actuarial projections of funding requirements. Employee contributions for the same period were \$242,990. Additional historical information is not available for the CMHSP's participation because a separate actuarial valuation has not been completed. The actuarial data is included in Muskegon County's valuation. Additionally, the funded status of the CMHSP has not been recorded because a separate actuarial valuation of the CMHSP has not been completed.

**Defined Contribution OPEB Plan**

Plan Description

The CMHSP offers employees a defined contribution OPEB plan (Health Care Savings Program) through the County of Muskegon. The assets of the plan were held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. MERS acts as the custodian for the plan and holds the custodial account for the beneficiaries of this plan.

The assets may not be diverted to any other use. MERS are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. Plan balances and activities are not reflected

in the CMHSP's financial statements.

The plan provisions and contribution amounts were established by the County Board and may be amended by the County Board.

Contribution Rates or Amounts

The CMHSP contributes 3.0% of each participant's base salary to the plan.

Benefit Terms

Employees are 100% vested immediately in the employee's contributions. Employees become vested in the CMHSP's contribution over a six-year period.

Forfeiture Amounts

Nonvested employer contributions are forfeited upon termination of employment. Such forfeitures are used to cover future employer contributions, be directed to the employer's Retiree Health Funding Vehicle, (if applicable) or be equally distributed among all remaining active participants in the plan. At the end of September 30, 2025, forfeitures reduced the employer's defined contribution OPEB expenditure.

Contribution Amounts

For the year ended September 30<sup>th</sup>, employer contributions (reduced by \$183,445 in forfeitures) amounted to \$826,176. Employee contributions amounted to \$0. The outstanding liability to the plan at year-end was \$27,507.

**Defined Benefit Postemployment Healthcare Benefit (OPEB) Plan**

The CMHSP offers a defined benefit postemployment healthcare benefit plan for its eligible employees through the County of Muskegon (the County). The County's defined benefit postemployment healthcare benefit plan provides health and dental benefits to its retired employees and beneficiaries. The plan is accounted for as an other postemployment benefits trust fund in the County's financial statements, and utilizes the Retiree Health Funding Vehicle and Investment Services Program provided through the Michigan Municipal Employees' Retirement System (MERS). Management of the OPEB Plan is vested with the County Board of Commissioners. Separate financial statements are not prepared for the plan.

The MERS Retiree Health Funding Vehicle (RHFV program) was created in 2004 with the establishment by MERS of an Internal Revenue Code Section 115 Integral Governmental Trust pursuant to an IRS Private Letter Ruling. The RHFV is made available to all municipalities in Michigan. Participating municipalities can contribute monies to the Trust as desired and no contribution method is imposed. These funds constitute a health care fund, which enable municipalities to accumulate monies to provide or subsidize health benefits for retirees and beneficiaries as defined by Code Section 213. The Retiree Health Funding Vehicle accounts are invested in the MERS portfolio choices and earnings are tax exempt as a result of the Private Letter Ruling obtained by MERS. Plan provisions and requirements are specified in the MERS Health Care Savings Program (HCSP) and Retiree Health Funding Vehicle Plan Document and the Restated MERS Trust Agreement.

Funding Policy

The contribution requirements of the CMHSP and plan members are established, and may be amended, by the Board of Commissioners, in accordance with County policies, union contracts, and Plan provisions. Retirees contribute a percentage of the single full plan premium depending on their date of hire. Any participants hired prior to the division specified hire date receive free coverage. Retirees contribute the full incremental cost for spousal coverage regardless of hire date. Surviving spouses always pay the full plan premium as well. Retiree contributions range from 0% to 60% based on service years.

Annual Postemployment Healthcare Benefit Cost

During the year ended September 30, 2025, the CMHSP made contributions of \$0 to the plan, as the plan is currently overfunded. Additional historical information is not available for the CMHSP's participation because a separate actuarial valuation has not been completed. The actuarial data is included in Muskegon County's valuation. Additionally, the funded status of the CMHSP has not been recorded because a separate actuarial valuation of the CMHSP has not been completed.

**NOTE 8 - RISK MANAGEMENT**

The CMHSP is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (worker's compensation), as well as medical benefits provided to employees. The CMHSP has purchased commercial insurance from independent insurance providers. Settled claims for the commercial insurance have not exceeded the amount of coverage in any of the past three years. There was no reduction in coverage obtained through commercial insurance during the past year.

**NOTE 9 – RELATED PARTY TRANSACTIONS**

The CMHSP provides services to consumers in the regional entity's geographic region through a contract with the regional entity. The CMHSP receives prepaid sub capitation payments from the regional entity for these services on a "per member per month" basis. The amounts received from the regional entity are disclosed on page 2 under the heading: Medicaid and Federal funding (a portion of which is passed through the regional entity).

**NOTE 10 – CONTINGENT LIABILITIES**

Under the terms of various federal and state grants and regulatory requirements, the CMHSP is subject to periodic audits of its agreements, as well as a cost settlement process under the full management contract with the regional entity and the State. Such audits could lead to questioned costs and/or requests for reimbursement to the grantor or regulatory agencies. Cost settlement adjustments, if any, as a result of compliance audits are recorded in the year that the settlement is finalized. The amount of expenditures which may be disallowed, if any, cannot be determined at this time, although the CMHSP expects such amounts, if any, to be immaterial.

The CMHSP is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the CMHSP's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the CMHSP.

**NOTE 11 – BENEFITS – SELF INSURANCE**

During the year, the CMHSP implemented a self-insurance program for its eligible employee medical and pharmacy insurance claims through the County. The County also maintains insurance coverage in these areas for claims in excess of the self-insured retentions.

The County believes the estimated liabilities for all unsettled employee medical and pharmacy claims at September 30<sup>th</sup> are adequate to reflect all claims for events that have occurred through that date. Additional lag payout and related claims liability is not available for the CMHSP's participation as this information is computed annually on a County-wide basis. For more information regarding the self-insurance program, see the County's separately issued financial statements.

**NOTE 12 – ECONOMIC DEPENDENCE**

The CMHSP receives over 95% of its revenues from the State of Michigan either directly from MDHHS or indirectly through the CMHSP's regional entity.

**NOTE 13 – TRANSFERS**

The transfer in of \$706,819 represents an appropriation provided by the County as a local match for various services.

The transfer out of \$1,204,922 represents the transfer of funds to the County for the CMHSP's portion of pension bond costs.

**NOTE 14 - FUND BALANCE – NONSPENDABLE AND RESTRICTED**

Nonspendable fund balance is for prepaid expenditures. Restricted fund balance is for mental health activities for the residents of Muskegon County.

**NOTE 15 - UPCOMING ACCOUNTING PRONOUNCEMENTS**

GASB Statement No. 103, *Financial Reporting Model Improvements*, was issued by the GASB in April of 2024 and will be effective for fiscal year 2026. This Statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

- a. Management’s discussion and analysis (MD&A);
  - i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
    - 1) Overview of the Financial Statements,
    - 2) Financial Summary,
    - 3) Detailed Analyses,
    - 4) Significant Capital Asset and Long-Term Financing Activity,
    - 5) Currently Known Facts, Decisions, or Conditions;
  - ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
  - iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
  - i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
  - ii. Requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses and defines subsidies;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, was issued by the GASB in September 2024 and will be effective for the fiscal year 2026. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale.

**REQUIRED SUPPLEMENTAL  
INFORMATION**



HealthWest (a Fund of the County of Muskegon, Michigan)  
 Budgetary Comparison Schedule - Special Revenue Fund  
 For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
<b>Revenues</b>				
Medicaid	\$ 89,170,611	\$ 100,168,855	\$ 97,151,803	\$ (3,017,052)
Federal funding	2,817,681	4,770,854	4,773,847	2,993
State funding	2,712,977	2,845,776	2,826,239	(19,537)
Charges for services	816,145	867,005	929,600	62,595
Interest	286,848	351,983	301,623	(50,360)
Other	1,200,396	1,121,428	799,696	(321,732)
<b>Total revenues</b>	97,004,658	110,125,901	106,782,808	(3,343,093)
<b>Expenditures</b>				
Salaries	30,196,044	31,505,889	30,406,858	(1,099,031)
Fringe benefits	15,715,093	15,972,250	15,592,030	(380,220)
Capital outlay	543,270	339,510	212,642	(126,868)
Contracted services	37,037,815	47,890,838	47,993,196	102,358
Hospital	5,897,401	7,539,417	7,007,146	(532,271)
Indirect	1,617,875	1,785,000	1,332,504	(452,496)
Interest	-	3,000	217,141	214,141
Insurance	474,348	434,334	490,449	56,115
Lease and rent	1,845,585	2,098,428	1,927,737	(170,691)
Local match drawdown	287,010	287,010	232,932	(54,078)
Other	1,455,923	818,055	449,543	(368,512)
Professional	99,278	61,228	72,176	10,948
Repairs and maintenance	10,000	37,000	27,136	(9,864)
Supplies	633,278	397,696	306,449	(91,247)
Travel	319,421	261,265	232,715	(28,550)
Utilities	417,090	301,800	300,128	(1,672)
<b>Total expenditures</b>	96,549,431	109,732,720	106,800,782	(2,931,938)
<b>Revenues over (under) expenditures</b>	455,227	393,181	(17,974)	(411,155)
<b>Other financing sources (uses)</b>				
Proceeds from sale of assets	-	-	78,400	78,400
Transfers in from County	706,819	706,819	706,819	-
Transfers out to County	(1,162,046)	(1,100,000)	(1,204,922)	(104,922)
<b>Total other financing sources (uses)</b>	(455,227)	(393,181)	(419,703)	(26,522)
<b>Net change in fund balance</b>	-	-	(437,677)	(437,677)
<b>Fund balance, beginning</b>	1,363,238	1,363,238	1,363,238	-
<b>Fund balance, ending</b>	\$ 1,363,238	\$ 1,363,238	\$ 925,561	\$ (437,677)



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with  
Government Auditing Standards**

To the Members of the Board  
HealthWest (a Fund of the County of Muskegon, Michigan)  
Muskegon, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major special revenue fund and the aggregate remaining fund information of HealthWest (the CMHSP), a fund of the County of Muskegon, Michigan, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CMHSP’s financial statements and have issued our report thereon dated March 19, 2026.

**Report on Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the CMHSP’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

*Roslund, Prestage & Company, P.C.*

Roslund, Prestage & Company, P.C.  
Certified Public Accountants

March 19, 2026



## Communication with Those Charged with Governance at the Conclusion of the Audit

To the Members of the Board  
HealthWest (a Fund of the County of Muskegon, Michigan)  
Muskegon, Michigan

We have audited the financial statements of the major special revenue fund and the aggregate remaining fund information of HealthWest (the CMHSP), a fund of the County of Muskegon, Michigan, for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you during planning. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the CMHSP are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the CMHSP during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimated incremental borrowing rate used to discount future lease payments under GASB 87 and GASB 96 is based on the entity's current borrowing rate. We evaluated the key factors and assumptions used to develop the estimated intrinsic borrowing rate in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the CMHSP’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the CMHSP’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to management’s discussion and analysis and the additional required supplemental information shown in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Restriction on Use**

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

Sincerely,



Roslund, Prestage & Company, P.C.  
Certified Public Accountants



# ANNUAL REPORT

FY2025



HealthWest

# A Letter From Executive Director, Rich Francisco

It is my privilege to share HealthWest’s FY2025 Annual Report, highlighting a year of accountability and meaningful impact across Muskegon County. More than 7,100 people received support from HealthWest through over 133,000 appointments, each representing someone seeking stability, recovery, and hope.

As the county’s Community Mental Health Services Provider and a Certified Community Behavioral Health Clinic, HealthWest responsibly managed \$106.8 million in expenses while achieving strong quality outcomes, reflecting our ongoing commitment to person-centered care, transparency, and stewardship of public resources.

This year also marked the formal launch of The HealthWest Way—our shared framework for culture, integrity, and excellence. Through organization-wide training and focused investment in staff development, licensure, supervision, and leadership, we strengthened our workforce and reinforced a common purpose: doing the right thing, the right way, for the people we serve.

We advanced access and responsiveness by strengthening crisis services, expanded suicide prevention efforts aligned with the Zero Suicide framework, and introduced urgent mental health care. These initiatives underscore our obligation to be present, responsive, and effective when individuals need immediate support.

Throughout this report, you will find the stories of people such as Rahen, Antonio, Quintin, and David—stories of resilience, recovery, and progress. They remind us why lived experience matters and why our Consumer Advisory Committee plays such an essential role in shaping services and ensuring accountability.

This work is only possible because of strong partnerships. I am deeply grateful to our consumers and families, our staff, Board of Directors, Consumer Advisory Committee members, community partners, providers, and public funders for their trust and collaboration.

As we look ahead, HealthWest remains focused on strengthening access, advancing quality, supporting our workforce, and stewarding resources with integrity. Challenges remain, but our commitment to the people and communities we serve is unwavering.

## HEALTHWEST EXECUTIVE TEAM

**Rich Francisco**  
Executive Director

**Christy LaDronka**  
Chief Clinical Officer

**Kristi Chittenden**  
Chief Info. Officer

**Brandy Carlson**  
Chief Financial Officer

**Dr. Gregory Green**  
Medical Director

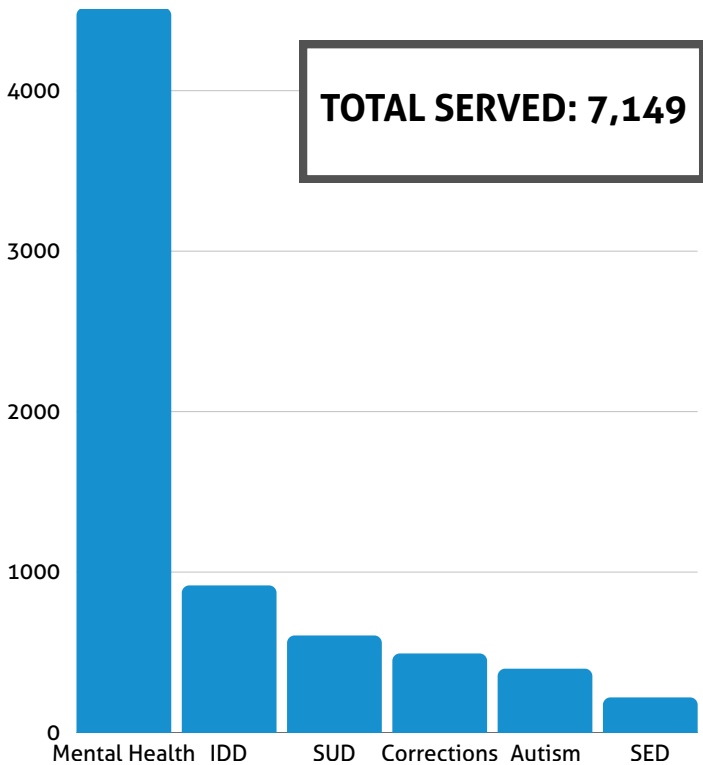
## HEALTHWEST CONSUMER ADVISORY COMMITTEE

Cindy Devries • Cherry Fouty • Thomas Hardy • Angie Kartes • Tamara Madison  
Demario Phillips • Emily Ratlidge • David Scholtens • John Weerstra  
Craig Franklin • Shawnee Tate • Chris Ware • Elizabeth Londo

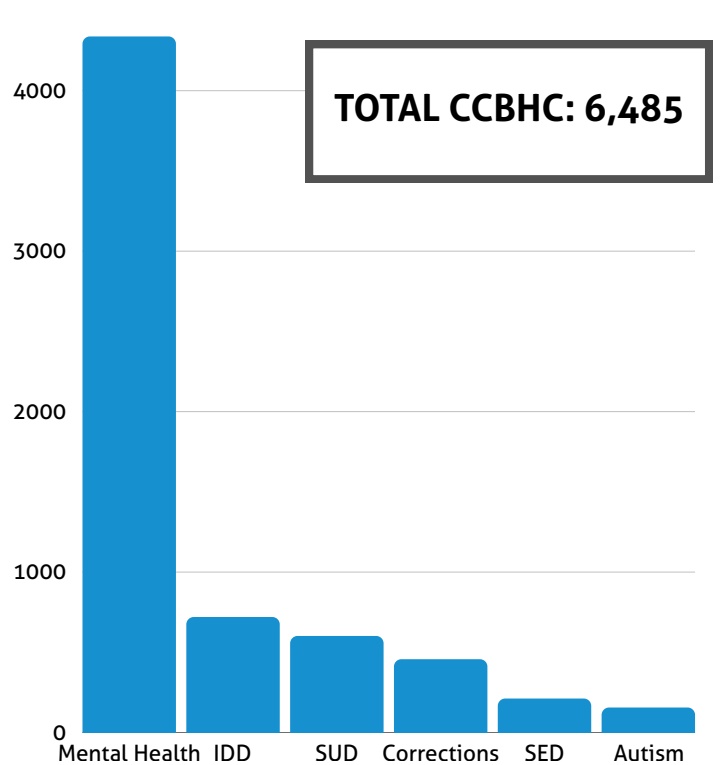
# Who We Serve

Participation in HealthWest services remained steady in FY2025 with more than 7,100 people receiving services at HealthWest. In FY25, HealthWest hosted 133,434 appointments to meet the needs of those we serve. While a large majority of these services were delivered face-to-face, HealthWest did record 6,763 telehealth encounters.

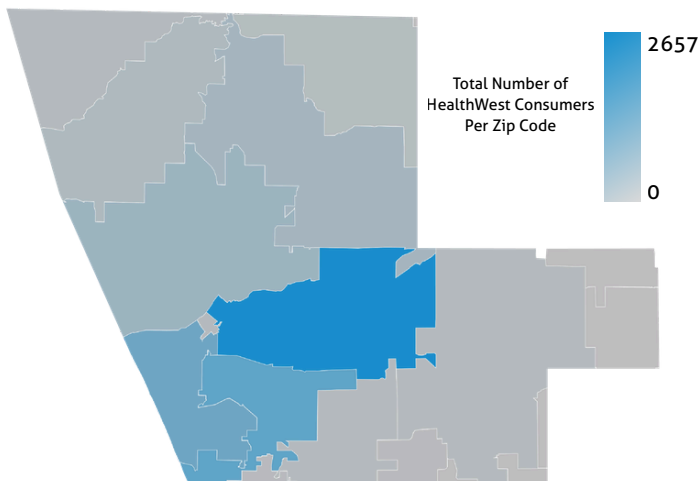
## TOTAL SERVED BY PRIMARY PROGRAM



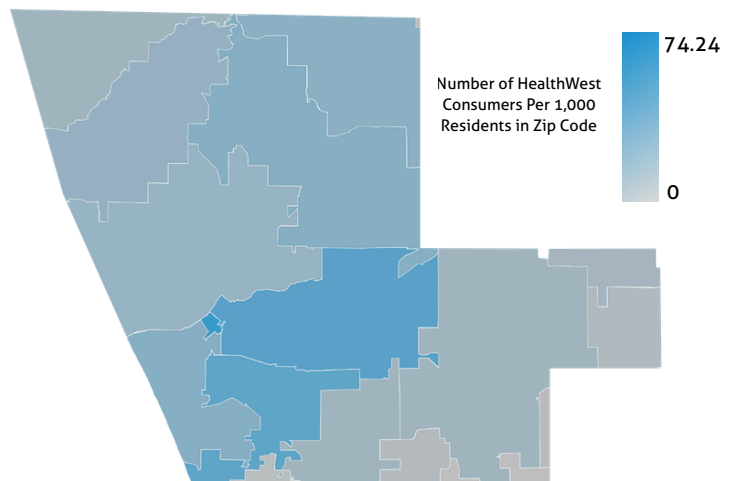
## TOTAL CCBHC SERVED BY PROGRAM



## TOTAL SERVED BY ZIP CODE

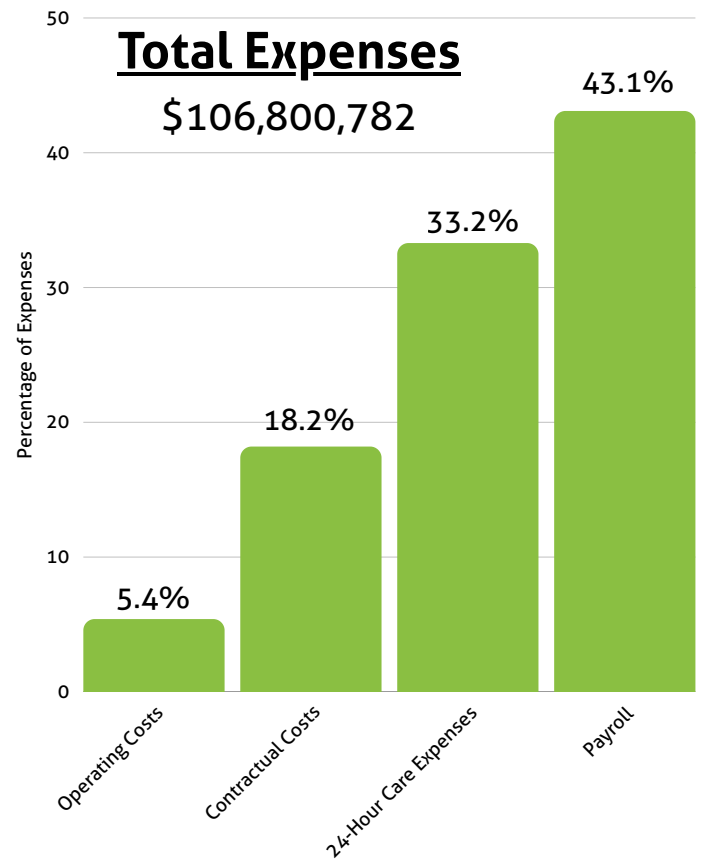
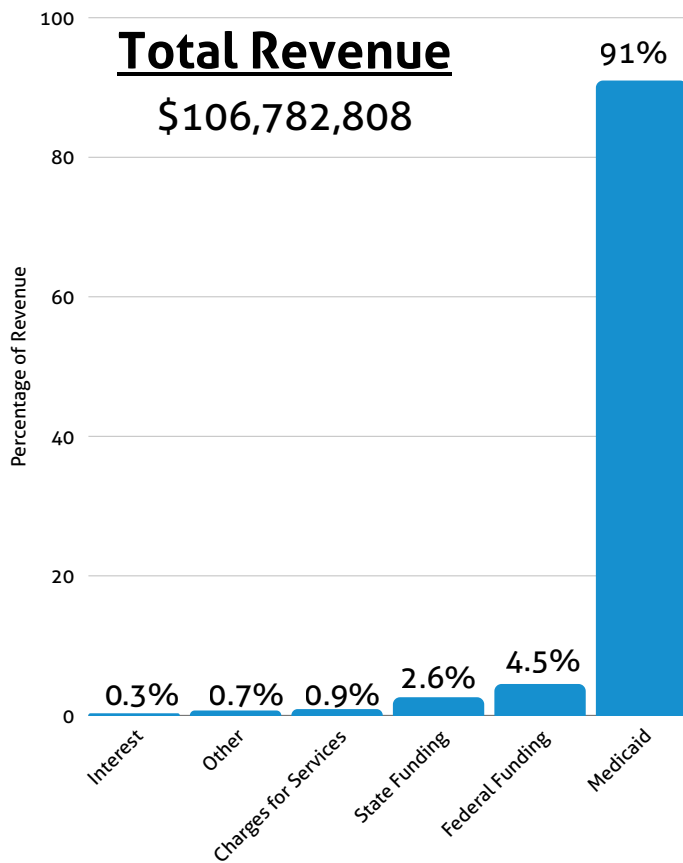


## PER CAPITA SERVED BY ZIP CODE



# Maintaining Our Finances While Delivering Quality Services

HealthWest received \$1,060,490 in CCBHC Quality Bonus Payments for high-quality services delivered in FY24.



## Individual Assessments

- Walk-ins: 4,161
- Walk-ins seeking services: 2,998
- Completed initial evaluations for walk-ins: 2,969
- Completed referral-based initial evaluations: 489
- Initial evaluations completed: 3,458

Of the 3,458 consumers who completed initial evaluations, 3,275 were determined eligible for services and elected to continue the intake process to remain with HealthWest and/or its contracted provider for potential service delivery.

## Crisis Interventions

804

After Hours Mobile  
Crisis Responses

1,004

Completed Crisis  
Interventions By ICS

17,073

Total Unique  
Warmline Contacts

# The HealthWest Way

From August 4 through September 25, HealthWest staff participated in a series of Disney Way trainings led by Bill Capodagli. Each week, a new group engaged in an intensive three-day experience designed to strengthen teamwork, communication, and organizational culture.

Throughout the training, staff explored key principles that shape exceptional service. They learned the importance of clear communication, the power of maintaining a positive mindset, and the value of viewing colleagues not as competitors but as partners working toward a shared mission. A recurring theme throughout the sessions was that every team member—regardless of role—plays an essential part in delivering high-quality care to the individuals we serve.

Participants were also introduced to the creative brainstorming method of storyboarding, a tool used to identify themes, visualize ideas, and determine which priorities matter most when developing new initiatives.

These trainings helped formally launch The HealthWest Way, our cultural framework inspired by the Disney philosophy. Our value statement reflects this commitment:

**"We strive to embrace the Golden Rule when engaging clients, as well as colleagues. We act with integrity, pursue excellence in all we do, and empower one another to grow and succeed."**

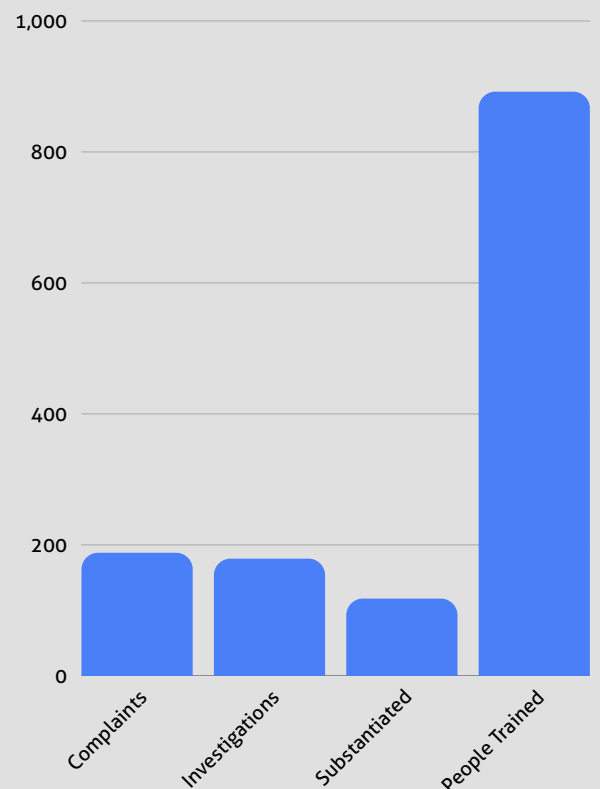
## KATAs & Improvement Outcomes

- Reduced referral-to-assessment delays
- Implemented engagement and reminder calls to improve follow-through
- Improved on-time assessments to 85.6%
- Reduced average turnaround time to 8.6 days
- Established a new Project Management Team
- Continued development of dashboards to support data-driven decision-making

## Quality Assurance Initiatives

- Conducted LRE site reviews and audits, including Autism, Crisis Residential, Finance, and HCBS provider site visits
- Completed HSAG encounter data, performance measure, and network adequacy validations
- Successfully completed the MDHHS waiver audit
- Conducted IPS, DBT, and ACT fidelity reviews to ensure program quality and compliance

## Recipient Rights



# Implement an Approach to Better Understand the Needs of Those We Serve and Ensure Access to Quality, Person-Centered Care for All

Since joining HealthWest in July 2022, Rahen has made significant and inspiring progress. At the time he began services, he was experiencing homelessness, struggling with alcohol abuse, and living at the men's Rescue Mission while seeking help for both addiction and PTSD related to past trauma. Through consistent engagement and support, Rahen has since achieved stable housing, secured employment, and entered recovery.

Rahen works closely with his recovery coach, Andy, to maintain sobriety and with Liz Martin to sustain his employment success. He frequently speaks highly of HealthWest and the services he receives, often expressing that HealthWest has saved and changed his life. Rahen's journey reflects determination, resilience, and the powerful impact of coordinated support and recovery-focused care.



**RAHEN BROWN**  
HealthWest Consumer

## Strengthening Suicide Prevention Through Collaboration, Training, and Life-Saving Action

- Core suicide prevention team of 6 staff, supported by 6 additional cross-functional members
- Collaboration across clinical, supervisory, and administrative roles
- Successfully implemented the Suicide Safer Care Pathway (Zero Suicide framework)
- Framework developed over five years to save lives and reduce trauma
- Sent 175+ Caring Contacts to support clients
- Distributed gun safes and trigger locks to reduce access to lethal means
- Updated internal Suicide Assessment & Intervention policy
- Continued AMSR training for new staff via in-house trainers Taylor Carey and Jessica Higgins
- Represented at Kevin's Song Suicide Prevention Education Summit
- Initiated training in Retrospective Fatality Analysis to strengthen post-event root cause reviews
- Strengthened systemwide coordination to ensure timely identification and response to suicide risk
- Embedded continuous quality improvement to guide prevention efforts and inform future practice

# Position HealthWest for Excellence by Maintaining our Status as a CCBHC and Fulfilling Our Responsibilities of Being a Community Mental Health Services Provider

Antonio has worked closely with the Substance Use Disorder (SUD) Team for several years, navigating addiction alongside depression, anxiety, and the loss of family and friends. Despite these challenges, he remained committed to his roles as a father, son, spouse, and friend, often putting others before himself. In March 2025, Antonio reached a turning point and entered Bear River Rehabilitation, completing a 30-day inpatient program that marked the start of meaningful change.

Since returning home, Antonio has actively engaged in outpatient services and reached 49 days of sobriety as of May 16, 2025. He meets regularly with his treatment team, participates in SMART Recovery, and recently regained his driver's license after a four-year suspension. By changing his environment, setting healthy boundaries, and preparing to reenter therapy to address past trauma, Antonio continues to build a strong foundation for recovery. The SUD Team is proud of his resilience and remains committed to supporting his path toward a healthier future.

An update on Antonio's progress since becoming a Rising Star; due to his hard work and dedication, Antonio is no longer on the SUD Team and has been transferred to a lower level of care.



**ANTONIO DAWSON**  
HealthWest Consumer

## HealthWest Launches Urgent Care

HealthWest launched a Mental Health Urgent Care Service offering rapid support on Thursdays and Fridays from 8:00 a.m.–12:00 p.m.

- Appropriate referrals include new or worsening suicidal or homicidal thoughts
- Sudden changes in mood, perception, or behavior
- Panic attacks, severe anxiety, or significant depression
- Same-day crisis stabilization needs
- Distress following traumatic events
- Non-life-threatening self-injury
- Urgent medication concerns, including EPS or tardive dyskinesia
- Withdrawal symptoms
- Court-ordered MD/DO evaluations

## IHC Visits



**Mental Health**  
890



**Dental**  
2,631



**Medical**  
4,735



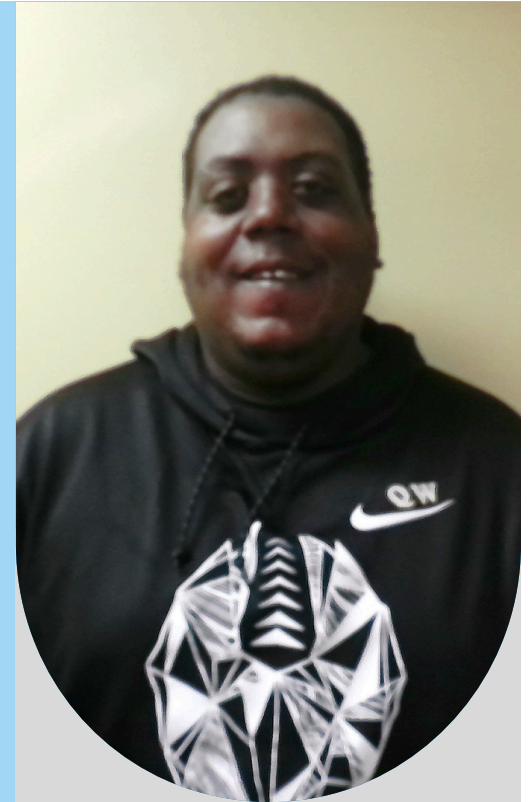
**Unduplicated Patients\***  
Dental: 449  
Medical: 1,200

\*Patients who had one visit in only one category.

# Develop Sustainable and Responsive Systems for Ongoing Development, Learning, and Growth

Quintin recently reached his two-year milestone working at Taco Bell, marking an important step in his employment and personal growth. He began as the Clubhouse's first Transitional Employment participant in quite some time and successfully transitioned to Supportive Employment after his first year as he no longer needed intensive supports. During this time, Quintin strengthened key independent living skills, including navigating public transportation, budgeting his paycheck, and becoming more engaged in his community.

Living in a General Adult Foster Care home, Quintin has shown remarkable growth in independence and confidence. He now purchases his own hygiene items, prepares and eats dinner independently, and participates in more Clubhouse outings thanks to improved financial stability. Most notably, Quintin chose to continue working even after learning that he could earn more through benefits by not working—a decision that reflects his commitment to personal growth and meaningful employment. His progress has been widely noticed by friends and family, making him a deserving nominee for recognition.



**QUINTIN WALKER**  
HealthWest Consumer

## Increasing Compliance

- Trained 447 staff on Fraud, Waste, Abuse, and policy compliance; quarterly refreshers implemented
- Streamlined annual policy updates through a KATA project, reducing redundant/outdated policies by 20%
- Implemented an organizational Risk Management policy and plan with quarterly reviews
- Strengthened community partnerships to expand training, improve data collection, and enhance MDHHS compliance

## Staff Development

- Strengthened staff expertise through Wayne State Behavioral Health Crisis Response Training; five staff earned certification
- Increased capacity and billing flexibility with three clinicians achieving full licensure (two in Access, one in CAT)
- Enhanced consumer access by adding three non-traditional Access shifts extending beyond 5:00 p.m.
- Completed 26,317 total training courses
- Averaged 43 training credit hours per staff member

# Demonstrate High Integrity in All Business Operations

David has been a valued member of the HealthWest Consumer Advisory Committee since October 2022, quickly becoming a strong advocate for meaningful change. Through active participation and thoughtful feedback, he has helped drive improvements that directly impact consumers and the services they receive. One of David's most notable contributions occurred during a Performance Improvement report, where his recommendation to change how HealthWest addresses no-shows following hospitalizations was elevated to leadership and ultimately implemented, resulting in positive outcomes for both clients and the organization.

David continues to serve as a vital connection between the Consumer Advisory Committee and HealthWest's Internal Performance Improvement Committee, ensuring the consumer voice remains central to decision-making. His advocacy for accessible, high-quality mental health services is balanced by a clear understanding of budgetary realities, making his contributions both thoughtful and practical. David has also played an important role in CARF accreditation interviews, special projects such as budget planning for the Walk-a-Mile rally, and recently earned his Peer Certificate—reflecting his ongoing commitment to growth and leadership. His impact at HealthWest is both meaningful and lasting.



**DAVID SCHOLTENS**  
HealthWest Consumer

## Clear Supervision Documentation: Supporting Accountability, Growth, and Quality Care

This document is important because it creates a clear, consistent record of supervision that supports staff success, accountability, and quality care.

- Documents supervision discussions to ensure clarity, consistency, and shared expectations
- Supports open conversations about workload, performance, wellbeing, and professional growth
- Helps track goals, action items, and progress over time
- Promotes staff development, engagement, and burnout prevention
- Provides accountability for supervisors and employees
- Protects staff and the organization through accurate, timely documentation
- Supports compliance, audits, and quality improvement efforts
- Strengthens communication, transparency, and organizational integrity

# Community Connections

## Rising Stars Ceremony

HealthWest proudly reintroduced its Consumer Recognition celebration as the Rising Stars Ceremony, honoring individuals whose journeys reflect hope, resilience, and progress in recovery.

- Recognized 42 consumers, all nominated by HealthWest staff
- Served as a meaningful celebration of bravery, connection, and shared success
- Reinforced the belief that every step forward matters and everyone can thrive
- Held once a quarter



## Health, Wellness, and Recovery Picnic

Health, Wellness & Recovery Picnic, Muskegon County's largest health resource fair, returned to Hackley Park in downtown Muskegon to celebrate its 14<sup>th</sup> year on Thursday, Aug. 14. This was our largest event yet!

- 106 Health, Wellness & Exhibitor Booths
- Free lunch for the first 1,000 attendees
- Live music
- A children's area with face painting, games, caricatures and more
- Free raffles with prizes worth over \$1,700



## HealthWest Youth Teams Move to NIMS

On October 1, Home-Based Services, Infant Mental Health, Intensive Care Coordination with Wraparound, and the Parent Support Partner/Youth Support Partner teams relocated to the NIMS building. This move has streamlined communication and strengthened collaboration among teams now housed together, while also providing a more suitable and functional workspace.





## Consumer Advisory Committee Update 4/08/2026

- The Consumer Advisory Packet is on the HealthWest Website on the Consumer Advisory Page.
- Advocacy events:
  - April 15 – Voices in Action Day
  - September 23 – Walk a Mile Rally
- Annual paperwork was completed for the year (confidentiality forms and photo/video/audio form)
- Consumer Advisory Committee made a motion to appoint one new member
  - Edna Minto (Primary Consumer)
  - Need Full Board Approval to appoint new member
- Consumer Advisory Committee made a motion to end membership for a member. This member asked to step down due to work obligations.
  - Elizabeth Londo (community member)
  - Need Full Board Approval to end membership
  - **With appointing a new member and a member stepping down, this will keep the membership at 10.**

*The Consumer Advisory Committee shall consist of nine (9) to fifteen (15) members defined as follows:*

1. *Inaugural Persons shall be appointed to the CAC by the HealthWest Board. Subsequent CAC Members shall be recommended by the CAC and appointed by the HealthWest Board.*
- Community Relations / Gary discussed:  
Strategic Planning Focus Group with questions regarding services, improvements, and operations.
  - Potential special guests for future meetings
    - a. June (Boundaries discussion) – Elizabeth Anderson
    - b. August (Quality Improvement) Pam Kimble



## **HealthWest Employee Recognition / Feedback from Consumers:**

### ***Email from Specialized AFC Homeowner 03/12/2026***

*The case manager was in communication with the home stating the out-of-country cases were transferring to our COFR Case Manager. This was the Specialized AFC homeowner's response.*

*"I understand that. Doesn't make sense for multiple people to drive to Battle Creek. But truly, you'd be shocked by the lack of compassion, coordination, and communication from other agencies. You and your team are the gold standard. 🙏"*

**Great job Jessica Sobers and Adult I-DD Medically Complex Team!!!!**

### ***Nicely done Negative Action Determination (NAD)***

*I am completing Audits and this followed all the guidelines. The NAD's are a new requirement, and we appreciate your work to provide excellent service to those we serve.*

*Keep up the great work! Thank you for embracing the HealthWest Way.*



**MEMORANDUM**

Date: April 17, 2026  
To: HealthWest Board Members  
From: Janet Thomas, HealthWest Board Chair  
Subject: HealthWest Board of Directors Strategic Planning Work Session

Please note that the Strategic Planning Work Session is scheduled for **Saturday, April 18, 2026 at 10:00 am - 2:00 pm** here in the HealthWest Board Rooms.

**Please park in the back of the building along Allen Ave. near the trash dumpsters. Holly will be watching for your arrival to enter through the back doors.**



/hb



## **SAVE THE DATE**

***CMHA Summer Conference: Grand Traverse Resort, Traverse City***

**Pre-Conference Institutes: Monday, June 8<sup>th</sup>**

**Main Conference: Tuesday, June 9<sup>th</sup> - Wednesday, June 10<sup>th</sup>**

**More details to come. Please connect with Holly if you would like to attend.**



April 17, 2026

## MEETING NOTICE MAY 2026

The HealthWest Board will meet in the following sessions during the month of May 2026. Please remember we must have a quorum in person for these meetings. If you participate remotely, your vote will not count. If you have any questions, please let me know.

Finance Committee	Friday, May 17, 2026
Full Board Meeting	Friday, May 29, 2026

The administrative office will contact you via email to remind you of these meetings.

The complete schedule of committee and board meetings for 2026 can be found online at <https://healthwest.net/about-us/healthwest-board-agendas-minutes/2023-board-of-directors-schedule/>

\hb

cc: HealthWest Board Members

### Main Office

376 E. Apple Ave. | Muskegon, MI 49442 | P (231) 724-1111 | F (231) 724-3659  
[HealthWest.net](https://healthwest.net)



**MEMORANDUM**

Date: 04/17/2026

To: HealthWest Board of Directors

CC: Mark Eisenbarth, Muskegon County Administrator  
Matt Farrar, Muskegon County Deputy Administrator  
Angie Gasiewski, Muskegon County Finance Director

From: Rich Francisco, Executive Director

Subject: **Director's Update**

**PLACE HOLDER**

