

Finance Committee Meeting

Meeting date: Tuesday, September 15, 2020

Meeting time: 12:32pm – 1:19pm

Meeting location:

<https://us02web.zoom.us/j/82976468121?pwd=UkFyYTVsV1Y3TDhNVnhSQjITTy9SZz09>

Meeting ID: 829 7646 8121

Passcode: 262443

By phone:

+1 929 205 6099 US (New York)

Meeting ID: 829 7646 8121

Passcode: 262443

Recorder: Ashley Morrow

Committee Members Present:

X	Lisa Hivnor, First Vice Chair, Committee Chair	X	Rob Duncan
X	Ben Chaffee, Jr.	X	Dorothy Ruffer
	Tom Sharpnack – Absent	X	Nora Knople

Board Staff Present:

X	Kristen Cardone, Executive Director	X	Ashley Morrow, Administrative Assistant
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Unfinished business/updates:

- Summary of Program Committee
 - The Program Committee was unable to meet due to not having a quorum. However, Ms. Cardone reviewed with the Finance Committee some important discussion points originally intended for that meeting to keep Board members informed before the next Board meeting.
 - Ms. Cardone shared that the open Board seat has been filled and Ms. Silvia Hernandez has been sworn in and will attend her first Board meeting next week.
 - Ms. Cardone shared that Mr. Steven Fawcett has resigned from his position on the Board and that the Board now has a seat that will need filled. Ms. Cardone shared that all seats required by the Ohio Revised Code are filled and after discussion of what the Board currently has, Ms. Cardone suggests looking for someone in early recovery with at least 2 years of sobriety. Ms. Cardone added that as the recovery community changes, the Board could benefit from someone who understands the recovery world as it is now which includes recovery housing, peer support, treatment, detox, etc.
 - Ms. Cardone reminded Committee members that the Community Plan was sent out on September 3rd. She asked Committee members if there is any feedback or changes needed to please send them to her by Thursday evening so she can make needed changes prior to the upcoming Board meeting
 - Ms. Cardone gave an update on the ECMH RFP: Ms. Cardone shared that the Board received Early Childhood Mental Health funding last year and the Board unexpectedly received it again this year. Ms. Cardone shared that ECMH is a Prevention service provided by organizations who are specially trained. These organizations work with kids at risk in our local preschools and

elementary schools to help implement special skills with children and families to help prevent future issues.

- Ms. Cardone added that this is a unique service that has previously been provided by Bayshore Counseling however they are not providing this service this year as they did not submit a proposal. As a result, the Board will need to send out an RFP (Request For Proposal) for the service. The Board needs the RFP approved in Tuesday's Board meeting so that it can be posted as soon as possible.
- Ms. Cardone provided an update on the quote for an awning on side of the building to cover the outside stairs. Ms. Cardone reminded Committee members that the stairs are a liability risk, especially in hazardous weather conditions. Ms. Cardone reached out to Koch, a company out of Sandusky, for an estimate on an awning and she shared it with the Committee members to get their feedback.
 - Committee members stated that just the awning may not work to keep snow out and maybe the Board needs to discuss a covering with walls on all four sides or with a door. Ms. Cardone will reach out and gather all the details surrounding the awning and possibly discuss starting with an awning with potentially fulling enclosing it in the future.
- Discussion Items
 - Community Transition Program (motion)
 - Ms. Cardone shared that the goal of this program is to link individuals with services upon release from prison. The Board has received this funding annually however these funds are not typically taken advantage of because the County does not have a large number of individuals returning from prison to utilize this funding. This funding must be allocated to one of our treatment providers to continue the program. Ms. Cardone recommends allocating the funds to Oriana House because they specialize in corrections and substance use and if individuals need mental health services, Oriana House will collaborate with Firelands Counseling. Ms. Cardone shared that the total remaining carryover that needs allocated for CTP funding is \$17,303.69.
 - Liability Insurance (Attachment I)
 - Ms. Cardone informed Committee members that the Board is not covered under CORSA for Liability Insurance as previously thought because the building the Board is located in is not owned by the Commissioners. For this reason, the Board had to recently add Liability Insurance. Mr. Randal Strickler reviewed and approved this policy. Ms. Cardone asked Committee members to review and provide any feedback or suggestions to increase amount.
 - Committee members suggested it may be worth increasing the coverage limits because the Board does have a lot of people in and out of the building. Ms. Cardone will request a formal quote for the full amount and will provide that information to the Board.
 - Line item changes (Attachment II)
 - Ms. Cardone shared some line item changes requested by a few agencies funded by the Board.
 - Family & Children First Council (FCFC)
 - Ms. Cardone shared that FCFC previously used MHAS funds for a Service Coordination position however they want to use part of those funds to go towards the families and services provided. The requested line item changes are shown in Attachment II.
 - Let's Get Real (LGR)
 - Ms. Cardone shared that LGR would like to move funds from their "Salaries" line item to "Miscellaneous" and to "Food". Adding funds to these line items will allow LGR to provide items such as food and clothing to individuals they serve

and transport to detox/treatment. The requested line item changes are shown in Attachment II.

- Miriam House
 - Ms. Cardone shared that the Miriam House would like to decrease the amount of funding in their line item “Repairs, Maintenance, and Transportation” and increase their line items for “Salaries” and “Supplies” due to the increase of staff. The requested line item changes are shown in Attachment II.
- SOR Application
 - Ms. Cardone shared that the Board will be receiving information regarding the 3rd year SOR funding on Monday. New funding received by the state allows for treatment clients with opioid use disorder and stimulant use disorder. Ms. Cardone shared that Boards have advocated to the government to include all substances in this funding stream however for this year they only added stimulant use disorder. Ms. Cardone added that an application will be needed however she is unaware of when the application will be released and its due date. Ms. Cardone just wanted to update the Committee members and added that after the application is submitted and approved, there will be further discussion on how to utilize these funds.
- Financial Report (Attachment III, motion)
 - Ms. Cardone spoke with Mr. Mircea Handru, our Fiscal Consultant from The Mental Health and Recovery Services Board of Seneca, Sandusky, and Wyandot Counties regarding the MHAS current operating budget. Ms. Cardone shared that currently the Board has more than one year of operating expenses in reserves and Board policy states we will not hold over a year of operating expenses. However, based on what was approved for contracts, the Board will already be dipping into reserves in the amount of \$600,000 which will quickly reduce the amount of overage held in reserves. Mr. Handru does not think we need to move forward and spend money right now to be in compliance with Board policy as we will be in compliance soon based on approved contracts and expenses. Ms. Cardone added that the Board is in a good place financially and suggests the Board wait and see what happens in the coming months since funds expected from the State are not guaranteed. Ms. Cardone added that if the Board continues to be out of compliance and the funds are not utilized, the Board can revisit this issue and the Board’s Strategic Plan to determine how to utilize these funds.
 - There were no questions or concerns regarding the Financial Report.
- August 2020 List of Bills (Attachment IV, motion)
 - There were no questions or concerns regarding the List of Bills.
- Q&A

Attachment II

FCFC Current:

Expenses: Detail in Budget Narrative	Project Expenses
Salaries & Wages, Fringe Benefits, and payroll taxes	16,869
Supplies & Equipment	38,131
Total Expenses:	55,000

FCFC Requested:

\$25,000 Family-Facing Services & Supports

\$10,000 Training (staff & Council members)

\$10,000 Prevention-related Services & Supports

\$10,000 Salaries & Fringe Benefits (Prevention & Recovery Care Coordinator-(25% for prevention))

LGR Current:

Expenses: Detail in Budget Narrative	Project Expenses
Salaries & Wages, Fringe Benefits, and payroll taxes	84,100
Consultants	1,400
Printing & Copying	2,400
Supplies & Equipment	2,500
Total Expenses:	90,400

LGR Requested:

Expenses: Detail in Budget Narrative	Project Expenses
Salaries & Wages, Fringe Benefits, and payroll taxes	83,000
Consultants	1,400

Printing & Copying	2,400
Supplies & Equipment	2,500
Miscellaneous	600
Client Food	500
Total Expenses:	90,400

Miriam Current:

Expenses: Detail in Budget Narrative	Project Expenses
Salaries & Wages, Fringe Benefits, and payroll taxes	27,224
Other (Repair and maintenance, transportation, utilities)	16,225
Supplies & Equipment	1,551
Total Expenses:	45,000

Miriam Requested:

Expenses: Detail in Budget Narrative	Project Expenses
Salaries & Wages, Fringe Benefits, and payroll taxes	36,662
Other (Repair and maintenance, transportation, utilities)	5,893
Supplies & Equipment	2,445
Total Expenses:	45,000

Attachment III

Aug-20	EXPENDITURES					
LINE ITEM ACCOUNT	CURRENT MONTH EXPENDITURES	YEAR-TO-DATE EXPENDITURES	YEAR-TO-DATE PERCENTAGE	* OUTSTANDING ENCUMBRANCES	BUDGETED APPROPRIATION	UNENCUMBERED BALANCE
SALARIES 100.100.00125	10,038.40	83,363.50	49.5%	0.00	168,491.00	85,127.50
SUPPLIES 100.100.00175	1,388.54	8,992.85	60.0%	6,007.15	15,000.00	0.00
EQUIPMENT 100.100.00200	0.00	0.00	0.0%	0.00	2,000.00	2,000.00
CONTRACT REPAIRS 100.100.00275	42,377.41	1,430,107.31	63.4%	428,429.50	2,257,276.21	398,739.40
RESIDENTIAL PROGRAM 100.100.00280	0.00	0.00	#DIV/0!	0.00	0.00	0.00
TRAVEL 100.100.00300	0.00	1,404.44	19.5%	3,095.56	7,200.00	2,700.00
O.P.E.R.S. 100.100.00400	1,405.36	11,579.23	28.6%	0.00	40,438.00	28,858.77
WORKERS' COMP 100.100.00425	0.00	895.98	28.0%	0.00	3,201.33	2,305.35
UNEMPLOYMENT 100.100.00450	0.00	0.00	#DIV/0!	0.00	0.00	0.00
MEDICARE 100.100.00460	140.60	1,170.46	47.9%	0.00	2,443.12	1,272.66
OTHER EXPENSES 100.100.00475	214.48	16,882.84	25.4%	18,126.16	66,509.00	31,500.00
HOSPITALIZATION 100.100.00500	2,526.01	20,208.08	56.1%	0.00	36,000.00	15,791.92
TOTAL:	58,090.80	1,574,604.69	60.6%	455,658.37	2,598,558.66	568,295.60

Aug 2020							
	Account Number	Description	Accumulated From Previous Report	Current Month's Report	Accumulated Year-to-Date	% of Anticipated Revenue	Anticipated CY Revenue
FEDERAL FUNDS							
Title 19	100.100.10165		0.00		0.00	#DIV/0!	0.00
Title XX	100.100.10165	Fed MH	29,883.00		29,883.00	74.2%	40,285.00
MH Block Grant	100.100.10126	Fed MH	46,152.00		46,152.00	109.1%	42,304.00
ADTR Block Grant	100.100.10122	Fed AOD	94,846.00		94,846.00	50.0%	189,692.00
ODADAS Medicaid	100.100.10128	Fed AOD Medicaid	0.00		0.00	#DIV/0!	0.00
Federal Grants	100.100.10167	Federal Grants	89,798.21	33,823.26	123,621.47	79.0%	156,526.71
STATE FUNDS							
MH Subsidy	100.100.10121	State MH	375,753.00		375,753.00	42.9%	875,700.00
Recovery Housing	100.100.10123	State AOD	22,950.00		22,950.00	50.0%	45,900.00
AOD Subsidy	100.100.10127	State AOD	162,281.00		162,281.00	103.3%	157,074.50
State Grants	100.100.10166	State MH & Aod	48,202.30	8,408.82	56,611.12	56.8%	99,694.00
LOCAL FUNDS							
Real Estate Tax	100.100.10100	Huron Levy	536,221.06	511.20	536,732.26	102.2%	525,000.00
Tangible Personal Tax	100.100.10101	Huron Levy	0.00		0.00	0.0%	3,000.00
Taxes- Rollback & Homestead	100.100.10102	Huron Levy	8,119.36		8,119.36	45.1%	18,000.00
Other Receipts	100.100.10170	Other Receipts	94,536.56	5,594.83	100,131.39	2002.6%	5,000.00
IDAT	100.100.10168	IDAT	0.00		0.00	0.0%	10,000.00
TOTAL RECEIPTS:			\$ 1,508,742.49	\$ 48,338.11	\$ 1,557,080.60	71.8%	2,168,176.21
CASH JOURNAL RECONCILIATION							
Beginning Cash Balance:			\$ 3,851,709.77				
Plus: Receipts			48,338.11				
Equals: Total Balance			\$ 3,900,047.88				
Minus: Expenditures			(58,090.80)				
Equals: Ending Balance			\$ 3,841,957.08				
Minus: Encumbrances			(455,658.37)				
Equals:			\$ 3,386,298.71				

Attachment IV

Huron County
Expense Audit Trail Report

Accounts: 100.100.00125 to 100.100.00500
From: 8/1/2020 to 8/31/2020

Include Inactive Accounts: No

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
100.100.00125 Salaries						
PR2020080001-072	08/07/2020	Gross: 2020.08.07 Payroll			\$5,019.20	\$0.00
PR2020080002-055	08/21/2020	Gross: 2020.08.21 Payroll			\$5,019.20	\$0.00
100.100.00125 Total:					\$10,038.40	\$0.00
100.100.00175 Supplies						
EJ2020080002-011	08/05/2020	Office Supplies-Copy Paper, Tr	CK00000399599-01 PO2020-00156 Amazon Capital Services	20-0413 14M/C-QR	\$46.73	\$0.00
EJ2020080002-025	08/05/2020	Brochures from 301576 - 2020	CK00000399566-01 PO2020-00156 Laser Images Inc	20-0417 Inv 20-11	\$489.00	\$0.00
EJ2020080002-111	08/05/2020	Office Supplies-White Envelope	CK00000399561-01 PO2020-00156 Rossett Associates Inc	20-0420 Inv A8731	\$17.99	\$0.00
EJ2020080002-031	08/19/2020	Folders, copy paper, paper bag	CK00000399546-01 PO2020-00156 Amazon Capital Services	20-0429 16P-JC/W	\$554.82	\$0.00
EJ2020080002-087	08/25/2020	Presentation Folder Label from	CK00000400013-01 PO2020-00156 Insight Type & Graphics	20-0352 Inv 13448	\$280.00	\$0.00
100.100.00175 Total:					\$1,388.54	\$0.00
100.100.00275 Contract Repairs						
EJ2020080002-035	08/05/2020	Legal Services from 301576 - 2	CK00000399563-01 PO2020-00157 Christina Shayrak Diaz	952	\$227.50	\$0.00
EJ2020080002-037	08/05/2020	GRF 421 MH GOSH 072820 ff	CK00000202650-01 PO2020-00157 Family Life Counseling and Pr	20-0415 GOSH 07	\$514.27	\$0.00
EJ2020080002-039	08/05/2020	CRISIS Flex Fund COVID-19 S	CK00000202650-01 PO2020-00157 Family Life Counseling and Pr	20-0416 Inv FY 20	\$11,435.00	\$0.00
EJ2020080002-041	08/05/2020	Gambling TX GOSH 072820 ff	CK00000202650-01 PO2020-00157 Family Life Counseling and Pr	20-0415 GOSH 07	\$265.51	\$0.00
EJ2020080002-043	08/05/2020	GRF 421 MH GOSH 070720 ff	CK00000202650-01 PO2020-00157 Family Life Counseling and Pr	20-0414 GOSH 07	\$298.19	\$0.00
EJ2020080002-129	08/05/2020	Lawnmower Services from 30157	CK00000399564-01 PO2020-00157 Neil Hansberger	20-0418	\$60.00	\$0.00
EJ2020080002-151	08/05/2020	062720-072720 Electric Servic	CK00000399562-01 PO2020-00157 Ohio Edison	20-0419 110 141 4	\$178.59	\$0.00
EJ2020080002-155	08/05/2020	July 20 Cell Phone Reimburse	CK00000399566-01 PO2020-00157 Ashley Morrow	20-0422	\$60.00	\$0.00
EJ2020080002-173	08/05/2020	July 20 Cell Phone Reimburse	CK00000399565-01 PO2020-00157 Kristen Cardone	20-0423	\$60.00	\$0.00
EJ20200800017-065	08/12/2020	062220-072320 Water & Sewer	CK00000202726-01 PO2020-00157 City of Norwalk	20-0424 ED414040	\$14.75	\$0.00
EJ20200800017-109	08/12/2020	072420-082420 Copier Lease	CK00000399594-01 PO2020-00157 US Bank Equipment Finance	20-0428 Inv 42041	\$286.28	\$0.00
EJ20200800017-129	08/12/2020	061520-071520 Gas Service ff	CK00000399595-01 PO2020-00157 Columbia Gas of Ohio	20-0425 20703166	\$35.99	\$0.00
EJ20200800017-199	08/12/2020	050120-053120 Cloud Services	CK00000399593-01 PO2020-00157 Mitei	20-0426 3450216	\$220.86	\$0.00
EJ20200800017-207	08/12/2020	Lawnmower Services from 30181	CK00000399592-01 PO2020-00157 Neil Hansberger	20-0427	\$30.00	\$0.00
EJ2020080002-002	08/19/2020	Void Print for Inv 20-0357	Ln Sh CK0000038716-01 PO2020-00157 City of Norwalk	20-0357	\$0.00	\$35.00
EJ2020080002-005	08/19/2020	FY20 ATP Services from 3023	CK00000399590-01 PO2020-00157 Firelands Counseling & Recov	20-0435 Inv 1528	\$1,115.77	\$0.00
EJ2020080002-069	08/19/2020	FY20 LGBT Training from 3023	CK00000399594-01 PO2020-00157 Firelands Counseling & Recov	20-0436 Inv 1529	\$4,972.50	\$0.00
EJ2020080002-073	08/19/2020	Trash Service from 302300 - 2	CK00000399549-01 PO2020-00157 Cyclone Services Inc	20-0430 713469	\$110.00	\$0.00
EJ2020080002-113	08/19/2020	FY20 GRF Training from 3023	CK00000202818-01 PO2020-00157 Firelands Counseling & Recov	20-0437 Inv 1530	\$467.30	\$0.00
EJ2020080002-117	08/19/2020	MH GOSH 080420 from 30230	CK00000202818-01 PO2020-00157 Family Life Counseling and Pr	20-0432 GOSH 08	\$946.58	\$0.00
EJ2020080002-119	08/19/2020	AOC GOSH 080420 from 30230	CK00000202818-01 PO2020-00157 Family Life Counseling and Pr	20-0432 GOSH 08	\$170.43	\$0.00
EJ2020080002-121	08/19/2020	MH GOSH 080420 from 30230	CK00000202818-01 PO2020-00157 Family Life Counseling and Pr	20-0433 GOSH 08	\$473.52	\$0.00
EJ2020080002-123	08/19/2020	Support Line Services from 302	CK00000202818-01 PO2020-00157 Family Life Counseling and Pr	20-0434 INV FY20	\$8,250.00	\$0.00
EJ2020080002-131	08/19/2020	Remode Support Services from	CK00000202819-01 PO2020-00157 ES Consulting Inc	20-0431 Inv ES150	\$75.00	\$0.00
EJ2020080002-145	08/19/2020	June 20 Financial Management	CK00000399447-01 PO2020-00157 Mental Health & Recovery Ser	20-0438 Inv 2020-	\$2,500.00	\$0.00

Expense Audit Trail Report
From: 8/1/2020 to 8/31/2020

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2020080032-027	08/25/2020	Laminate Services from 30267	CK0000400016-01 PO2020-00157 Neil Hansberger	20-0355	\$60.00	\$0.00
EJ2020080032-125	08/25/2020	07 1520-081520 Gas Service f	CK0000400016-01 PO2020-00157 Columbia Gas of Ohio	20-0350 Auct 2070	\$35.51	\$0.00
EJ2020080032-135	08/25/2020	081420-091320 MIP Program f	CK0000400019-01 PO2020-00157 FTG of Greater Ohio LLC	20-0351 Inv 27617	\$199.00	\$0.00
EJ2020080032-167	08/25/2020	081620-091520 Phone & Intern	CK0000400015-01 PO2020-00157 Time Warner Cable Northeast	20-0356 Inv 31486	\$114.86	\$0.00
EJ2020080032-175	08/25/2020	July-Sept 20 Financial Manage	CK0000400017-01 PO2020-00157 Mental Health & Recovery Ser	20-0354 Inv 2020-	\$7,500.00	\$0.00
EJ2020080032-191	08/25/2020	Office Renovations/Repairs to	CK0000400014-01 PO2020-00157 Russwood Enterprises LTD	20-0353 Inv 2020-	\$1,735.00	\$0.00
100,100,00275 Total:					\$42,412.41	\$35.00
100,100,00400 OPERS						
EJ2020080006-021	08/12/2020	Matching for OPERS 2129-08 (CK0000020060-08 O.P.E.R.S.	Inv_115726	\$702.68	\$0.00
EJ2020080006-261	08/12/2020	Matching for OPERS 2129-08 (CK0000020060-19 O.P.E.R.S.	Inv_116637	\$702.68	\$0.00
100,100,00400 Total:					\$1,405.36	\$0.00
100,100,00460 Medicare						
EJ2020080014-039	08/12/2020	Matching for Medicare (Match)	CK0000020061-59 CWisia Bank - Payroll Taxes	Inv_117326	\$70.30	\$0.00
EJ2020080030-049	08/24/2020	Matching for Medicare (Match)	CK0000020064-47 CWisia Bank - Payroll Taxes	Inv_118237	\$70.30	\$0.00
100,100,00460 Total:					\$140.60	\$0.00
100,100,00475 Other Expenses						
EJ2020080002-153	08/05/2020	PickMeKey Subscription Reimb	CK0000399565-01 PO2020-00159 Ashley Morrow	20-0422	\$120.00	\$0.00
EJ2020080002-171	08/05/2020	Zoom Subscription and Condi	CK0000399565-01 PO2020-00159 Kristen Cardone	20-0423	\$27.98	\$0.00
EJ2020080032-203	08/25/2020	Flowers for L Mocsinsky from 3	CK0000400020-01 PO2020-00159 Betschmans Flowers on Main	20-0349	\$66.50	\$0.00
100,100,00475 Total:					\$214.48	\$0.00
100,100,00500 Hospitalization						
EJ2020080004-051	08/05/2020	Deduction: Hartford Life Insura	CK0000399578-15 The Hartford	Inv_116642	\$3.34	\$0.00
EJ2020080028-027	08/21/2020	Health Insurance-August from	CK0000399985-01 Huron County Treasurer	August	\$2,522.67	\$0.00
100,100,00500 Total:					\$2,526.01	\$0.00
Mental Health Totals:					\$68,125.80	\$35.00
Fund: 100 Total:					\$68,125.80	\$35.00
Grand Total:					\$68,125.80	\$35.00