

Finance Committee Meeting

Meeting date: Tuesday, January 9, 2023

Meeting time: 12:32pm – 1:47pm

Meeting location: 2 Oak Street, Norwalk

Recorder: Cari Williamson

Committee Members Present:

	Ben Chaffee, Jr., Board Chair 12:43pm	X	Sandy Hovest
X	Tom Sharpnack, Committee Chair		Carol Anderson - Absent
X	Nora Knoble	X	John Soisson
X	Wendie Parsons-Nuhn		

Board Staff Present:

X	Kristen Cardone, Executive Director		Ashley Morrow, Community Engagement & Resource Manager
X	Cari Williamson, Office & Fiscal Manager		

Unfinished business/updates:

- January Meeting
 - Location: Huron County DJFS, Norwalk
 - Board meeting is scheduled for Tuesday, January 16, 2024 at 6:00pm.
 - Mr. John Soisson and Ms. Hovest will not be attending the Board meeting.
 - Presentations: Hope419, Family Life Counseling
 - Hope419 offers psychiatry and therapy in Norwalk. The Board discussed in November potentially contracting with them for a small amount of funding and will revisit this in February.
 - Executive Session
 - The Board enter Executive Session under ORC 121.22 (G)(2).
- From Program Committee
 - Board website
 - Ms. Cardone reviewed the Board’s website with committee members, including where to find Huron County Data Dashboard, meeting schedule, and meeting minutes. An in-depth conversation was had about the Huron County Data Dashboard. Board staff and Huron County Public Health have worked for many months to produce the dashboard. Board staff gather the data then Public Health uploads and publishes the information. It allows the public to have a comprehensive look into mental health and substance abuse data for Huron County.
 - Annual Report (Motion)
 - Ms. Cardone shared that per the Ohio Revised Code 340, an annual report must be issued yearly. She reviewed the report with the Board members.
 - Ms. Cardone is requesting a motion to approve the annual report which will be sent to OhioMHAS, Huron County Commissioners, and Huron County’s State Representatives and Senators.

- Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.
 - Revised Board Meeting schedule (Motion)
 - Ms. Cardone shared that Huron County offices are closed on April 8, 2024 due to the eclipse. Emergency Management Agency (EMA) anticipates many visitors because Huron County is in the direct line for optimal vision of the eclipse. She is requesting that all the April meetings be pushed back one week.
 - Finance committee members had no further questions or concerns. They were in support of adding the motion to the agenda.
 - Animal House (Motion)
 - Ms. Cardone shared that the Animal House is a recovery organization located in Bellevue. They hold recovery meetings seven days a week and offer numerous sober events throughout the year. Due to no fault of their own, their building has become condemned, and they are seeking a new location. The Executive Director for the Seneca, Ottawa, Sandusky and Wyandot County Mental Health and Recovery Services Board reached out to Huron County and Erie County asking to help them fund a year and a half of rent for Animal House, allowing them time to get stable and back on their feet. Currently, Animal House does not charge for any services they provide. Huron County's portion would be \$7,200.00. Bellevue is split into four counties, so it is challenging to provide services there. Helping with this funding will show a united front between Boards and allow the Boards to give to a community that does not receive much support.
 - Huron County Job and Family Services provide help to a lot of Bellevue community members.
 - Committee members had no further questions or concerns. They were in support of adding the motion to the agenda.
 - COSSAP (Motion)
 - Ms. Cardone shared this is the third year of these federal funds through the city of Mansfield for QRT (Quick Response Team). They have paid for Let's Get Real to lease a vehicle to go on QRT calls, pay for the insurance for the vehicle, increased outreach materials for resource bags, and peer supporters time for going on these runs. Let's Get Real received the majority of these funds because they are the main agency for QRT.
 - Committee members had no further questions or concerns. They were in support of adding the motion to the agenda.
 - Levy Committee
 - Ms. Cardone shared the levy is coming up in just over a year. The Board needs to form a levy committee to begin planning for the levy. They will meet monthly during the day. Per the Ohio Revised Code, there does not need a Political Action Committee formed to manage the finances for the levy as ADAMH Boards are permitted to utilize their funds for levy promotion. She requested Board members to think about whether they would like to be a part of this committee. There will be a motion to form the committee at the Board meeting.
 - In a meeting Mr. Troy Wetzel from Mercy Hospital explained that this levy is not just a MHAS levy, it is the whole community's levy. This committee will be open to community partners, contracted agencies, or anyone in the community to join.
 - Committee members had no further questions or concerns.
- Utilization Review Update

- Ms. Cardone shared that she is still waiting on the Board's legal representative, Mr. Randal Strickler, to approve the language for the follow-up to the Utilization Review.
- Committee members had no further questions or concerns.

Discussion Items:

- Unemployment
 - Ms. Cardone shared that Mr. Devin Pollick has applied for, and was granted, unemployment. The Board's portion is approximately \$300 per month. North Point ESC has to pay the bulk of the amount granted due to Mr. Pollick being employed by them for most of the year.
 - Committee members had no further questions or concerns.
- Credit Card policy (Attachment I)
 - Ms. Cardone shared that the county Commissioners adopted a new credit card policy. Mr. Strickler advised that the Board adopt the policy as written for the county (see section I-V). Ms. Cardone informed him that the Board needs to have procedures in their policy, which were added to the county's policy. There was a new section added to request for an exemption from the Board to pay for taxes when the organization charging the taxes is unable to remove them. An incident occurred recently when booking a flight for a conference that would not allow tax exemption. Ms. Cardone requested the Board Chair, Mr. Ben Chaffee, grant permission to move forward with the purchase, and it was granted. The updated policy has been sent to Mr. Strickler and is now awaiting approval.
 - Committee members had no further questions or concerns.
- Levy Reserve Balance (Motion, Attachment II)
 - Ms. Cardone shared that every January the Board is required to review and approve the levy reserve balance. It looks at last three years of expenditures to receive an approximate amount for a minimum of three months of expenses to a maximum of nine months of expenses. The Board's levy reserve balance is between those amounts and more than last year's balance.
 - Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.
- Huron County Auditor Budget (Motion, Email Attachment)
 - Ms. Cardone shared the final budget for the Huron County Auditor's office must be submitted by the end of January. Ms. Cari Williamson reviewed the budget with committee members.
 - Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.
- Exception for DC travel (Motion)
 - Tax for flights
 - Approximately \$17
 - Hotel cost
 - US General Services Administration Rate: \$193/night
 - Rate: \$253/night Monday - Wednesday, \$343 Sunday night
 - Ms. Cardone shared the above amounts that need Board approval for an upcoming conference in Washington DC for prevention.
 - Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.
- Prevention Discussion
 - Ms. Cardone shared that there have been multiple meetings regarding Huron County's prevention coalition. Currently, Huron County Family and Children First Council (FCFC) is holding prevention. In a recent coalition meeting, the coalition asked if Public Health would consider holding the coalition as the goals of the coalition directly align with the work being done by Public Health. There were multiple meetings throughout the month of December to discuss this possible transition and Public Health recently agreed to take on the coalition. The Public Health Board is requesting approval from MHAS Board, FCFC Executive Committee and Prevention

Executive Committee before moving forward with the transfer. Once this transition happens the funding for the Prevention Coalition will be transferred to Public Health.

- Public health has the staff, capacity, and ability to allow for prevention to have a stable home and grow into what it needs to be.
- Currently there are interviews scheduled to fill the Prevention Coordinator position, which Public Health will take the lead in this process.
- Committee members had no further questions or concerns. They were in favor of the Prevention Coalition transferring from Huron County FCFC to Huron County Public Health.
- Ms. Cardone additionally shared that as the Huron County Public Health's Health Commissioner was researching PROSPER prevention coalition, he discovered there are multiple PROSPER coalitions and there could possibly be legal concerns regarding copyright infringement. Ms. Cardone expressed her concern about going to a national conference in Washington DC to have an award presented under the PROSPER name. She will contact CADCA, who oversees the conference, to request a name change. There are still concerns and apprehension about going to the conference after learning this information. Ms. Cardone will do additional research and depending on what is found, she may choose not to attend the conference.
 - Committee members had no further questions or concerns.
- November 2023 Financial Report & Statement of Activities (Attachment III, motion)
 - Revenues: \$441,822.83
 - Expenditures: \$212,897.87
 - Cash Balance: \$3,146,345.05
 - Encumbrances: \$1,500,794.61
 - Ending Balance: \$1,645,550.44
 - Ms. Cardone and Ms. Williamson reviewed the November 2023 Financial Report and Statement of Activities.
 - Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.
- November 2023 List of Bills (Attachment IV, motion)
 - Ms. Cardone and Ms. Williamson reviewed the November 2023 List of Bills.
 - Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.
- December 2023 Financial Report & Statement of Activities (Attachment V, motion)
 - Revenues: \$208,784.32
 - Expenditures: \$193,690.74
 - Cash Balance: \$3,161,438.63
 - Encumbrances: \$1,330,102.01
 - Ending Balance: \$1,831,336.62
 - Ms. Cardone and Ms. Williamson reviewed the December 2023 Financial Report and Statement of Activities.
 - Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.
- December 2023 List of Bills (Attachment VI, motion)
 - Ms. Cardone and Ms. Williamson reviewed the December 2023 List of Bills.
 - Committee members had no further questions or comments and they were in favor of adding the motion to the Board meeting agenda.

Attachment I

208.2 SECTION 2

Adopted: January 24, 2023

I. CREDIT CARD POLICY

1. GENERAL

- a. ~~Ohio Revised Code sections 301.27 and 301.29 permits counties to use credit cards and/or procurement cards. The Board of County Commissioners, with the advice of the County Auditor and Prosecutor, has established this policy for the use of the card.~~
- b. ~~The Board of Mental Health and Addiction Services authorizes the procurement and use of Credit Card issued in the Board's name. The use of the Board's Credit Card shall be used for the efficient acquisition of goods or services solely for the benefit of the operation of Huron County Board of Mental Health and Addiction Services.~~

2. PURPOSE

- a. ~~To provide user information to those employees who have been approved by the Huron County Board of Commissioners to do business on behalf of Huron County using a credit card issued in the County's name. The use of credit cards for County financial transactions is limited and carefully controlled. While the use of credit cards is an accepted practice their use is allowed only for specific purposes and situations to transact Huron County business. This policy will cover the funds for which the Huron County Board of Mental Health and Addiction Services appropriate and approve budgets.~~

II. DEFINITIONS

- A. ~~"Airfare" means the cost of passenger transport on an airplane equipped for passenger travel. It could contain other components, but not limited to:
 1. ~~Airport fees.~~
 2. ~~Airport parking.~~
 3. ~~Security fees.~~
 4. ~~Baggage fees.~~~~
- B. ~~"Authorized Personnel" means the current employees of the Huron County Board of Mental Health and Addiction Services authorized to utilize Credit Card issued in the Board's name.~~
- C. ~~"Board" means the Huron County Board of Mental Health and Addiction Services.~~
- D. ~~"Cash" means the money in hand, coins, or notes. Cash controls are difficult and tracing transactions is nearly impossible.~~
- E. ~~"Conference Registration" means an event dedicated to Board specific functions, such as training, attended by Board employees and/or Board members.~~
- F. ~~"Credit card" means any bank issued credit card, store issued credit card, procurement card, gasoline or telephone credit card, and any other card allowing the holder to purchase goods or services on it that is issued in the name of the Board. Credit Card in this section does not mean a debit card or a procurement card, gasoline or telephone credit card, or any other card where merchant category codes are in place as a system of control for use of the card.~~
- G. ~~"Credit Card Expenditure Form" means a detailed form to include: date of expense, location of expenses, reason of expenses, amount of each expenses, and total amount for all expenses submitted.~~
- H. ~~"Food" means meals purchased by Board staff and/or Board members while traveling for Board business in compliance with policy 208.1 and food provided for Board meetings or other meetings held by the Board as defined in policy 104.8.~~
- I. ~~"Hotel accommodations" means hotel room stay. It could also include, but not limited to:
 1. ~~Parking.~~
 2. ~~Internet and telephone.~~~~
- J. ~~"Internal Controls" means the procedures used by the Board to provide reasonable assurance regarding the~~

achievement of certain objectives.

K. ~~“Internet services/software programs” include but are not limited to:~~

- ~~1. Website domain account.~~
- ~~2. Website privacy and security account.~~
- ~~3. Software applications, scripts, and programs used to operate computers and execute specific tasks.~~
- ~~4. Employee’s work email addresses/contacts & calendar.~~
- ~~5. Board’s social media accounts and the utilization for marketing/promotions and,~~
- ~~6. 24/7 access phone number.~~

L. ~~“Office General Purposes” means a credit card utilized only for internet services/software programs, telephone services, and food purchased for the Board, and/or expenses related to current Board members, limited to airfare, conference registration, transportation, food and hotel accommodations.~~

M. ~~“Telephone expenses” means telephone provider expenses for the Board office. This excludes cell phone expenses.~~

N. ~~“Transportation expenses” mean automobile rental charges, gasoline for automobile rental, parking, tolls, subway fees, ride share fees, and any other associated transportation related expenses.~~

III. ACCOUNTABILITY

~~Governance Committee, Finance Committee, and Executive Director~~

IV. INTERNAL CONTROLS

~~Quarterly, the Governance Committee will review a complete and detailed credit card report to ensure the following Internal Controls are achieved:~~

- ~~A. Reliability of financial reporting.~~
- ~~B. Effectiveness and efficiency of operations.~~
- ~~C. Compliance with applicable laws and regulations and,~~
- ~~D. Safeguarding of assets against unauthorized acquisition, use or disposition.~~

V. CREDIT CARD PROCEDURE

A. Authorized Personnel Names and Job Titles

- ~~1. Kristen Cardone — Executive Director~~
- ~~2. Ashley Morrow Community Outreach and Engagement Manager~~
- ~~3. Cari Williamson — Fiscal and Office Manager~~

B. Allowable Transactions

~~The Huron County Board of Mental Health and Addiction Services Board Credit Card shall be used only to pay the following Board related expenses:~~

- ~~1. Airfare.~~
- ~~2. Conference Registration.~~
- ~~3. Hotel accommodation.~~
- ~~4. Food expenses.~~
- ~~5. Internet services/ software programs.~~
- ~~6. Transportation expenses.~~
- ~~7. Telephone expenses.~~
- ~~8. —~~

C. Credit Card Usage

- ~~1. Each Authorized Personnel shall sign a statement acknowledging that he/she has read this Credit Card Policy, understands it, and agrees to abide by it. (See Appendix 208.2 Acknowledgement of Credit Card Policy)~~
- ~~2. The Board Credit Card is to be kept in a locked fire safe box. All Board Credit Card statements are to be kept in a locked filing cabinet in the storage room. The Board’s Credit Card is to remain at the Board’s Office building when not with the Authorized Personnel. The Authorized Personnel shall utilize a Sign-~~

~~Out and Sign In sheet when taking possession of the Credit Card.~~

- ~~3. The Authorized Personnel signing out a Credit Card is responsible for the physical custody of the Credit Card until such time as the Authorized Personnel signs the card back in and secures it in the Lock box. Each Authorized Personnel is responsible for maintaining confidentiality of all information relating to Credit Card such as the account number, security code, and expiration date.~~
- ~~4. When the Credit Card is on the Authorized Personnel's person it shall be kept separate from and are not to be commingled with their personal credit card.~~
- ~~5. On the 15th day of the month and last day of the month, an Authorized Personnel shall submit a Credit Card Expenditure Form and all original itemized receipts and other documentation to his/her immediate supervisor. In the case of the Executive Director, the Credit Card Expenditure Form and documentation shall be submitted to the Board Chair.
 - ~~a. The documentation shall be reviewed by the supervisor and either authorized for payment or returned to the Authorized Personnel for adjustment or further documentation.~~
 - ~~b. Charges without receipts are unsubstantiated and unable to be audited, and as such, the County is unable to pay the charge.~~
 - ~~c. In the event the card is used for an internet purchase, the employee or officer must print all confirmations, invoices, and billing information at the time of the purchase and must be submitted to the County Administrator or other Appointing Authority to document the usage of the card.~~
 - ~~d. Credit Card statements shall be reviewed by the Board Chair and the Finance Committee Chair for the appropriateness of purchases and approval of payment. Receipts and documentation shall be attached to billing statements as part of the account reconciliation.~~~~
- ~~6. Once appropriate approvals have been obtained, Credit Card payments and appropriate documentation shall be promptly forwarded to the Huron County Auditor's Office to avoid late fees and interest charges.~~

~~D. Ordering, cancelling, and reporting~~

- ~~1. The Board's Executive Director has the discretion to choose the Credit Card plan that is in the best interest of the Board.~~
- ~~2. Cancellation of a Credit Card needs prior approval by the Executive Director.~~
- ~~3. Lost or stolen Credit Card is to be reported to the card issuer immediately and to the Executive Director, in writing, as soon as and no later than twenty four (24) hours and is to be cancelled as soon as possible. Prompt notification will help prevent fraudulent use of the lost or stolen card. Written documentation should include the date the card was lost or stolen, and the date and time it was reported to the card issuer.~~

~~VI. CREDIT CARD LIMITS AND RESTRICTIONS~~

- ~~A. The Credit Card limit shall not exceed \$5000.00 per transaction, regardless of the allowable transaction. Any transaction exceeding the \$5000.00 limit shall be authorized in advance by the Board.~~
- ~~B. The Airfare and Hotel Accommodations shall not exceed the U.S. General Services Administration (GSA) rates.~~
- ~~C. The Authorized Personnel shall provide itemized receipts for any transaction, including voids or returns.~~
- ~~D. No Cash transactions, cash advance, and/or cash withdrawals are allowable, regardless of the transaction.~~
- ~~E. The following expenditures are strictly prohibited:
 - ~~1. Alcohol and tobacco products.~~
 - ~~2. Personal services or personal items, including items for friends or spouses, etc.~~
 - ~~3. Unauthorized charges.~~
 - ~~4. Competitive bidding.~~
 - ~~5. Entertainment/recreation.~~
 - ~~6. Adult publications/entertainment.~~
 - ~~7. Sales tax. It is imperative that the Authorized Personnel using the Credit Card obtain a copy of the County's tax exempt number. It will be the responsibility of the Authorized Personnel to pay sales tax if it is charged by the supplier/vendor.~~~~
- ~~F. When staying at a hotel or motel, the Authorized Personnel is required to obtain a completed tax exempt form, in advance, from the County Administrator or other County Appointing Authority. Present the tax exempt form to the hotel or motel upon arriving, while registering. Review the bill to confirm that no sales tax, personal, or wrong items have been charged on the Credit Card. Contact the County Administrator or other County Appointed Authority for any questions around the legitimate use of the Credit Card.~~
- ~~G. No late charges, financial charges or sales tax shall be allowed as an allowable expense, unless otherwise~~

authorized by the Governance Committee.

- H. Debt incurred because of the use of Credit Card, pursuant to this policy, shall be paid from monies appropriated to specific appropriation line items of the Board for eligible work related expenditures as listed in this policy.
- I. All Authorized Personnel shall be personally liable for discrepancies and errors in unmatched invoices and purchase orders.
- J. Employees shall not receive personal benefit from a credit card rewards or cash back program.

~~VII. DISCIPLINARY ACTIONS~~

~~The use of the Board's Credit Card in a manner not authorized by this policy constitutes misuse of Credit Card. Misuse by an officer or employee of a credit card, with purpose to defraud, is a violation of Section 2913.21 of the Ohio Revised Code.~~

~~Any misuse of Credit Card, if known by any Authorized Personnel, shall be reported to the Executive Director as soon as possible. If there is a potential misuse of Credit Card by the Executive Director, the information shall be reported to the Finance Committee as soon as possible.~~

~~Any Credit Card misuse shall result in suspension from work of the Authorized Personnel until the Governance Committee reviews the misuse.~~

~~The Governance Committee could proceed with the following disciplinary actions:~~

- ~~1. No action if it was determined that there was no misuse of Credit Card.~~
- ~~2. A written reprimand if the Authorized Personnel pays the unauthorized amount in full, including finance charges and interest assessed in connection with the unauthorized amount within 30 days from the date of Governance Committee written notice.
 - ~~a. The unauthorized amount may be deducted from the employee's wages or official's salary.~~~~
- ~~3. Immediate termination of Authorized Personnel from employment and repayment of the unauthorized amount, including finance charges and interest. The Board may pursue any available legal remedy to recover such amount.
 - ~~a. The unauthorized amount may be deducted from the employee's wages or official's salary.~~~~

~~VIII. OTHER EXPENSES~~

~~At times, Board staff and/or Board members may need to purchase items for Board business that are not permitted to be purchased on the Board's Credit Card or there may be conflicts that do not allow for the use of the Board's Credit Card. In these instances, Board staff and/or Board members are permitted to use their personal debit cards and/or cash to make these purchases with approval of the Executive Director.~~

~~For purchases made on personal debit cards or with cash, it is imperative that the Board staff and/or Board member obtain a copy of the County's tax exempt number. It will be the responsibility of the Board staff and/or Board member to pay sales tax if it is charged by the supplier/vendor.~~

CREDIT CARD POLICY (Merged the County's credit card policies with the internal procedures of the Board's credit card policy. The County's policy was used up until the Accountability section and then it becomes the Board's internal procedures)

I. GENERAL

Ohio Revised Code section 301.27 permits counties to obtain and use credit cards for governmental purchases. The Board of Huron County Commissioners, with the advice of the Huron County Auditor and Huron County Prosecutor, has established this policy for the use of credit cards held by Huron County.

The Board of Mental Health and Addiction Services authorizes the procurement and use of Credit Card issued in the Board's name (as approved at the February 21, 2023 Board meeting in Motion 11). The use of the Board's Credit Card shall be used for the efficient acquisition of goods or services solely for the benefit of the operation of Huron County Board of Mental Health and Addiction Services.

II. PURPOSE

To provide user information to those employees who have been approved by the Huron County Board of Mental Health and Addiction Services to do business on behalf of the Board using a credit card issued in the Board's name. The use of credit cards for Board financial transactions is limited and carefully controlled. While the use of credit cards is an accepted practice their use is allowed only for specific purposes and situations to transact Board business. This policy will cover the funds for which the Huron County Board of Mental Health and Addiction Services appropriate and approve budgets.

III. DEFINITIONS

"Credit card" includes gasoline and telephone credit cards but excludes any procurement card authorized under section 301.27 of the Revised Code.

Under R.C. 301.27, a credit card held by the Board of Mental Health and Addiction Services shall be used only for purchases that satisfy all of the following:

- (a) The purchase is for a work-related expense.
- (b) The purchase serves a public purpose.
- (c) The debt incurred as a result of the purchase is payable with available moneys appropriated to a specific appropriation line item that is appropriate for the purchase.
- (d) The purchase complies with R.C. 301.27 and with the within policy adopted by the board of county commissioners under R.C. 301.27(B).

Moreover, pursuant to R.C. 9.22, the county may not hold or use a debit card except for law enforcement purposes. Possession or use of a debit card account by a political subdivision except for law enforcement purposes is a violation of R.C. 2913.21. However, this prohibition does not apply to debit cards related to the receipt of grant moneys.

IV. Credit Card Card Usage

A credit card obtained and held by the Board of Mental Health and Addiction Services shall be used only to pay work-related expenses as set forth above and in accordance with R.C. 301.27. An officer, employee, or appointing authority is liable in the manner prescribed by R.C. 301.27(H) for late fees or late penalties, finance charges or sales tax unless approved by the Board.

There shall be no purchase of capital items (\$5000.00 or greater) allowed with a credit card. All employees, officials, or other appointing authorities using a county credit card shall show a clear paper trail if any voids/returns are necessary. This paper trail shall be presented to the Board immediately upon processing of the voids/returns and shall be presented in concert with a written/signed explanation. A credit card shall not be used in any manner that circumvents the competitive bidding requirements of R.C. 307.86.

In the event a Board credit card is used in a manner that is not in accordance with R.C. 301.27 or with the within policy, the county treasury shall be reimbursed for the amount spent not in accordance with R.C. 301.27 or the within policy as follows:

(1) If the card is issued in the name of a specific employee, that employee is liable in person and upon any official bond the employee has given to the county for reimbursing the county treasury.

(2) If the card is issued in the name of the office of the appointing authority, the appointing authority is liable in person and upon any official bond the appointing authority has given to the county for reimbursing the county treasury.

Prior to staying at a hotel or motel, the employee is required to obtain a completed tax-exempt form, in advance, from the county administrator or other county appointing authority. The tax-exempt form shall be presented to the hotel or motel upon arriving, during the check-in or registration process. An employee is required to review their bill to confirm that no

sales or lodging tax, and/or personal or nonallowable items have been charged on the county credit card. Should you have any questions as to what a legitimate use of the credit card is, you must contact the county administrator or other county appointing authority.

Lost or stolen cards must be reported immediately. Procedures for this are in this document under the heading, "Credit Card Procedure."

Prohibited uses of card:

- No ATM/Cash advances.
- No personal items, alcoholic beverages, or any other unauthorized charges.
- No charges should be on the card except for the authorized county employee's or official's items. No items for spouses, relatives, friends, etc.
- No sales or lodging taxes will be paid by the County, so it is imperative that the person using the card obtain a copy of the County's tax-exempt number. It will be the responsibility for the County employee or official to pay sales or lodging tax if it is charged by the supplier/vendor.

Receipt documentation. The Board employee using the Board credit card is required to obtain receipts for all transactions when using the County credit card. The collection of itemized receipts is necessary to substantiate the items purchased or services obtained. This is the same for any and all other Board charge accounts with specific vendors. Charges submitted for payment without receipts are unsubstantiated and unable to be audited, and as such, the Board is unable to pay the charge. Moreover, the failure to provide receipts may result in liability as set forth above for the credit card charges. In the event the card is used for an internet purchase, the employee or officer must print all confirmations, invoices, and billing information at the time of the purchase and must be submitted to the county administrator or other appointing authority to document the usage of the card.

Responsibilities of employee or official. Employees of the Board are only permitted to carry or use credit cards issued to the Board while on duty or when performing Board business. No employee or officer shall take any credit card home, unless previously authorized by the county administrator or other appointing authority. Furthermore, credit cards issued to the Board shall be kept separate from and are not to be commingled with the employee's or officer's personal credit cards.

Each employee having possession of a Board credit card shall use the card in a prudent manner to comply with R.C. 301.27 and the within policy. No personal purchases shall be made by an employee or official with the Board credit card. Furthermore, any inappropriate use of a credit card by any employee will be grounds for discipline as a major infraction. Use of a Board credit card in a manner that is not in accordance with R.C. 301.27 or with the within policy is also a violation of R.C. 2913.21.

V. **ACCOUNTABILITY**

- A. The Governance Committee will review a complete and detailed credit card report in each meeting to ensure Internal Controls are achieved. They will approve any late charges, financial charges, or sales tax. They will oversee the disciplinary action for misuse of the credit card.
- B. The Board Chair will review credit card statements for appropriateness of purchases and approve payment. Receipts and documentation shall be attached to billing statements as part of the account reconciliation.
- C. The Board Chair and Finance Committee Chair will approve the Executive Director's credit card expenses. They shall review the appropriateness of purchases and approval of payment with the Finance Committee.
- D. The Executive Director will approve Authorized Personnel's credit card expenses. They will choose the credit card plan best for the Board, cancel any Board credit card, and lost or stolen credit cards must be reported to them. Misuse of credit card will be reported to them. If misuse is found, it will be reported immediately to the Board.

VI. **INTERNAL CONTROLS**

Quarterly, the Governance Committee will review a complete and detailed credit card report to ensure the following Internal Controls are achieved:

- E. Reliability of financial reporting.
- F. Effectiveness and efficiency of operations.
- G. Compliance with applicable laws and regulations and,
- H. Safeguarding of assets against unauthorized acquisition, use or disposition.

VII. **CREDIT CARD PROCEDURE**

E. Authorized Personnel Names and Job Titles

- 1. Kristen Cardone Executive Director
- 2. Ashley Morrow Community Outreach and Engagement Manager
- 3. Cari Williamson Fiscal and Office Manager

F. Credit Card Usage

- 1. Each Authorized Personnel shall sign a statement acknowledging that he/she has read this Credit Card Policy, understands it, and agrees to abide by it. (See Appendix 208.2 Acknowledgement of Credit Card Policy)
- 2. The Board Credit Card is to be kept in a locked fire-safe box. All Board Credit Card statements are to be kept in a locked filing cabinet in the Board office. The Board's Credit Card is to remain at the Board's Office building when not with the Authorized Personnel. The Authorized Personnel shall utilize a Sign-Out and Sign-In sheet when taking possession of the Credit Card.
- 3. The Authorized Personnel signing out a Credit Card is responsible for the physical custody of the Credit Card until such time as the Authorized Personnel signs the card back in and secures it in the Lockbox. Each Authorized Personnel is responsible for maintaining confidentiality of all information relating to Credit Card such as the account number, security code, and expiration date.
- 4. When the Credit Card is on the Authorized Personnel's person it shall be kept separate from and are not to be commingled with their personal credit card. The Authorized Personnel is responsible for ensuring the Board credit card does not get confused with their personal credit card.
- 5. On the 15th day of the month and last day of the month, an Authorized Personnel shall submit a Credit Card Expenditure Form and all original itemized receipts and other documentation to his/her immediate supervisor. In the case of the Executive Director, the Credit Card Expenditure Form and documentation shall be submitted to the Board Chair and Finance Committee Chair.
 - a. The documentation shall be reviewed by the supervisor and either authorized for payment or returned to the Authorized Personnel for adjustment or further documentation.
 - b. Charges without receipts are unsubstantiated and unable to be audited, and as such, the County is unable to pay the charge. The Authorized Personnel who signed out the credit card for usage will be responsible to pay the unsubstantiated charges by writing the Board a personal check to be deposited into the Board funds through the Auditor's office. The Executive Director must be notified immediately if this instance occurs.
 - c. In the event the card is used for an internet purchase, the employee or officer must print all confirmations, invoices, and billing information at the time of the purchase and must be submitted to the Board Chair and Finance Committee Chair to document the usage of the card.
- 2. Once appropriate approvals have been obtained, Credit Card payments and appropriate documentation shall be promptly forwarded to the Huron County Auditor's Office to avoid late fees and interest charges.

G. Ordering, reporting, and cancelling Credit Card

- 4. The Board's Executive Director has the discretion to choose the Credit Card plan that is in the best interest of the Board.
- 5. Lost or stolen Credit Card is to be reported to the card issuer immediately and to the Executive Director, in writing, as soon as and no later than twenty-four (24) hours and is to be cancelled as soon as possible. Prompt notification will help prevent fraudulent use of the lost or stolen card. Written documentation should include the date the card was lost or stolen, and the date and time it was reported to the card issuer.
- 6. The Executive Director shall then notify the county auditor and the appointing authority immediately and in writing of the loss or theft of the card.
- 7. If Credit Card needs to be cancelled, it needs to be done by the Executive Director or the Board Chair.
- 8. If the County Auditor determines a credit card has been used in a manner that is not in accordance with R.C.

301.27 or the within policy, the Auditor shall immediately notify the Board of Mental Health and Addiction Services. If the Board determines, on its own or after notification from the County Auditor, that the county treasury should be reimbursed for as provided herein, the Board shall give written notice to the County Auditor and the employee or appointing authority liable to the treasury as provided above. If, within thirty (30) days after issuance of the written notice, the county treasury is not reimbursed for the amount shown on the written notice, the Prosecuting Attorney of the county shall recover that amount from the employee or appointing authority who is liable under this section by civil action in any court of appropriate jurisdiction.

VIII. CREDIT CARD LIMITS AND RESTRICTIONS

- A. The Credit Card limit shall not exceed \$5000.00 per transaction, regardless of the allowable transaction. Any transaction exceeding the \$5000.00 limit shall be authorized in advance by the Board.
- B. The Airfare and Hotel Accommodations shall not exceed the U.S. General Services Administration (GSA) rates located at www.gsa.gov unless an exception is granted by the Board.
- C. The Authorized Personnel shall provide itemized receipts for any transaction, including voids or returns.
- D. No late charges, financial charges or sales tax shall be paid. An officer, employee, or appointing authority is liable in the manner prescribed by R.C. 301.27(H) for late fees or late penalties, finance charges or sales tax unless approved by the Board.
- E. Debt incurred because of the use of Credit Card, pursuant to this policy, shall be paid from monies appropriated to specific appropriation line items of the Board for eligible work-related expenditures as listed in this policy.
- F. All Authorized Personnel shall be personally liable for discrepancies and errors in unmatched invoices and purchase orders.
- G. Employees shall not receive personal benefit from a credit card rewards or cash back program.

IX. DISCIPLINARY ACTIONS

The use of the Board's Credit Card in a manner not authorized by this policy constitutes misuse of Credit Card. Misuse by an officer or employee of a credit card, with purpose to defraud, is a violation of Section 2913.21 of the Ohio Revised Code and may subject the officer or employee to criminal prosecution.

Any misuse of Credit Card, if known by any Authorized Personnel, shall be reported to the Executive Director as soon as possible. If there is a potential misuse of Credit Card by the Executive Director, the information shall be reported to the Board Chair and Finance Committee Chair as soon as possible.

Any Credit Card misuse shall result in suspension from her/his position until the Governance Committee reviews the transactions in question.

The Governance Committee could proceed with the following disciplinary actions:

4. No action if it was determined that there was no misuse of Credit Card.
5. A written reprimand if the Authorized Personnel pays the unauthorized amount in full, including finance charges and interest assessed in connection with the unauthorized amount within 30 days from the date of Governance Committee written notice.
 - a. The unauthorized amount may be deducted from the employee's wages or official's salary.
6. Immediate termination of Authorized Personnel from employment and repayment of the unauthorized amount, including finance charges and interest. The Board may pursue any available legal remedy to recover such amounts. Moreover, anyone who uses a Board credit card for any other purpose not specifically enumerated herein or otherwise permitted by Ohio law is subject to criminal prosecution.
 - a. The unauthorized amount may be deducted from the employee's wages or official's salary.

X. OTHER EXPENSES

At times, Board staff and/or Board members may need to purchase items for Board business that are not permitted to be purchased on the Board's Credit Card or there may be conflicts that do not allow for the use of the Board's Credit Card. In these instances, Board staff and/or Board members are permitted to use their personal debit cards and/or cash to make these purchases with the approval of the Executive Director.

For purchases made on personal debit cards or with cash, it is imperative that the Board staff and/or Board members obtain a copy of the County's tax-exempt number. It will be the responsibility of the Board staff and/or Board members to pay sales tax if it is charged by the supplier/vendor unless an exemption has been granted by the Board.

Attachment II

Calendar Year 2023 Levy Calculations:

Average of the prior three years of expenditures:

CY21: \$3,516,789

CY22: \$3,888,794

CY23: \$3,195,401

Total: \$10,600,984 divided by 36 months = Average Monthly Expenditure: \$294,472

Levy reserve balance should be no less than 3 months of average monthly expenditures but no more than 9 months of average monthly expenditures. These amounts are between \$883,416 and \$2,650,248.

The current levy reserve for FY24 is \$1,015,204.19.

Attachment III

HURON COUNTY BOARD OF MENTAL HEALTH & ADDICTION SERVICES STATEMENT OF ACTIVITIES FISCAL YEAR 2023

November 2023 FY24	MONTH TO DATE ACTIVITES	YEAR TO DATE ACTIVITES	ANNUAL BUDGET	\$OVER/UNDER BUDGET	% OF BUDGET
<u>INCOME</u>					
REAL ESTATE TAX	\$0.00	\$237,905.32	\$540,000.00	(\$302,094.68)	44.06%
TANGIBLE PERSONAL TAX	\$0.00	\$0.00	\$80.00	(\$80.00)	0.00%
TAXES-ROLLBACK & HOMESTEAD	\$0.00	\$7,329.68	\$16,000.00	(\$8,670.32)	45.81%
MH SUBSIDY	\$180,598.25	\$519,856.00	\$886,758.00	(\$366,902.00)	58.62%
ADTR BLOCK GRANT	\$47,423.00	\$94,846.00	\$239,692.00	(\$144,846.00)	39.57%
RECOVERY HOUSING	\$0.00	\$25,450.00	\$70,762.00	(\$45,312.00)	35.97%
MH BLOCK GRANT	\$10,576.00	\$21,152.00	\$44,504.00	(\$23,352.00)	47.53%
AOD SUBSIDY	\$12,844.00	\$50,488.00	\$76,176.00	(\$25,688.00)	66.28%
TITLE XX	\$0.00	\$9,927.00	\$40,513.00	(\$30,586.00)	24.50%
STATE GRANTS	\$6,250.00	\$12,500.00	\$282,785.50	(\$270,285.50)	4.42%
FEDERAL GRANTS	\$0.00	\$0.00	\$1,085,936.03	(\$1,085,936.03)	0.00%
IDAT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
OTHER RECEIPTS	\$500.00	\$8,080.76	\$5,000.00	\$3,080.76	161.62%
TOTAL INCOME	\$258,191.25	\$987,534.76	\$3,288,206.53	(\$2,300,671.77)	30.03%
<u>EXPENSES</u>					
ADMIN-Levy	\$24,391.75	\$130,627.14	\$182,000.00	(\$51,372.86)	71.77%
ADMIN-Allocations	\$0.00	\$0.00	\$129,037.00	\$0.00	100.00%
ADULT ADVOCACY	\$0.00	\$15,578.75	\$30,000.00	(\$14,421.25)	51.93%
BROWN CONSULTING	\$0.00	\$10,260.00	\$22,230.20	(\$11,970.20)	46.15%
BUILDING REPAIRS	\$0.00	\$7,239.65	\$15,000.00	(\$7,760.35)	48.26%
CARLA DAVIS	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)	0.00%
ERIE COUNTY COMMUNITES FOUNDATION-PROSPER*	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
FAMILY & CHILDREN FIRST COUNCIL	\$0.00	\$43,136.00	\$106,141.80	(\$63,005.80)	40.64%
FAMILY LIFE COUNSELING	\$8,516.19	\$30,523.35	\$128,466.00	(\$97,942.65)	23.76%
FAMILY LIFE COUNSELING-WOMENS HOUSE OF HOPE UTILITIES (LEVY)	\$834.19	\$5,155.59	\$7,000.00	(\$1,844.41)	73.65%
FIRELANDS COUNSELING & RECOVERY	\$59,717.69	\$148,175.13	\$748,478.10	(\$600,302.97)	19.80%
GEISLER IT-GOSH	\$0.00	\$0.00	\$2,500.00	(\$2,500.00)	0.00%
GUARDIANSHIP LEGAL FEES	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)	0.00%
HURON COUNTY JUVENILE COURT	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
HURON COUNTY SCHOOLS-AFTERPROM	\$0.00	\$0.00	\$6,500.00	(\$6,500.00)	0.00%
HURON COUNTY SHERIFF-PSYCH JAIL MEDS	\$0.00	\$2,972.00	\$7,498.00	(\$4,526.00)	39.64%
LET'S GET REAL	\$5,388.00	\$19,820.00	\$85,000.00	(\$65,180.00)	23.32%
MHFA ADMIN-A. MORROW INSTRUCTOR REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
MHR SB CLARKE, GREENE, MADISON-GOSH	\$0.00	\$7,000.00	\$14,000.00	(\$7,000.00)	50.00%
MIRIAM HOUSE	\$3,706.77	\$11,910.10	\$45,000.00	(\$33,089.90)	26.47%
NAMI NW - CISM & CIT	\$0.00	\$0.00	\$34,335.00	(\$34,335.00)	0.00%
OACHBHA	\$0.00	\$7,000.00	\$7,000.00	\$0.00	100.00%
OACHBHA BH Appreciation Week Mini Grant	\$0.00	\$1,408.02	\$1,500.00	(\$91.98)	93.87%
OHIO GUIDESTONE	\$0.00	\$822.78	\$19,998.00	(\$19,175.22)	4.11%
ORIANA HOUSE	\$0.00	\$9,376.65	\$47,180.00	(\$37,803.35)	19.87%
PREVENTION	\$0.00	\$0.00	\$292.38	(\$292.38)	0.00%
PROMO-Board Operating Expenses	\$778.50	\$14,160.30	\$45,000.00	(\$30,839.70)	31.47%
ORIGINAL CONTRACT TOTAL	\$138,333.09	\$500,165.46	\$1,724,156.48	(\$1,223,991.02)	29.01%
Additional Funding					
ADDICTION TREATMENT PROGRAM (ATP) & CARRYOVER	\$0.00	\$0.00	\$50,072.84	(\$50,072.84)	0.00%
ARPA	\$0.00	\$0.00	\$30,000.00	(\$30,000.00)	0.00%
COMMUNITY TRANSITION PROGRAM (CTP) CARRYOVER	\$0.00	\$0.00	\$50,072.84	(\$50,072.84)	0.00%
FAMILY LIFE COUNSELING-RECOVERY HOUSING	\$11,438.97	\$21,039.93	\$50,900.00	(\$29,860.07)	41.34%
FAMILY LIFE COUNSELING-RECOVERY HOUSING (LEVY)	\$0.00	\$0.00	\$111,670.20	(\$111,670.20)	0.00%
IDAT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
MHBG COVID MITIGATION FUNDING CARRYOVER	\$0.00	\$0.00	\$4,453.16	(\$4,453.16)	0.00%
MHBG COVID FORENSIC MONITORING	\$0.00	\$0.00	\$614.45	(\$614.45)	0.00%
ACCESS TO WELLNESS	\$0.00	\$0.00	\$14,850.00	(\$14,850.00)	0.00%
NORTH POINT ESC	\$0.00	\$1,437.26	\$0.00	\$1,437.26	#DIV/0!
SAPT AUD COVID MITIGATION FUNDING	\$0.00	\$0.00	\$7,611.84	(\$7,611.84)	0.00%
SAPT COVID AUD TX ADULT WITH AUD (CARRYOVER THROUGH 3/14/2)	\$111.11	\$125.59	\$5,435.57	(\$5,309.98)	2.31%
ADDITIONAL FUNDING TOTAL	\$11,550.08	\$22,602.78	\$325,680.90	(\$303,078.12)	6.94%
SUBTOTAL	\$149,883.17	\$522,768.24	\$2,049,837.38	(\$1,527,069.14)	25.50%
<u>FEDERAL FY24</u>					
COSSAP	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	#DIV/0!
DRUG FREE COMMUNITIES (9/29/23-9/30/24)	\$1,133.00	\$7,383.00	\$125,000.00	(\$117,617.00)	5.91%

Sandusky County SPF Grant	\$1,906.01	\$1,906.01	\$30,000.00	(\$28,093.99)	6.35%
SOS 3.0	\$0.00	\$0.00	\$345,379.92	(\$345,379.92)	0.00%
SOR 2.0 NCE	\$0.00	\$0.00		\$0.00	#DIV/0!
SOS 3.0 Innovation	\$0.00	\$0.00		\$0.00	#DIV/0!
FEDERAL FISCAL YEAR TOTAL	\$6,539.01	\$12,789.01	\$500,379.92	(\$487,590.91)	2.56%
TOTAL EXPENSES	\$156,422.18	\$535,557.25	\$2,550,217.30	(\$2,014,660.05)	21.00%
REPORTING PERIOD THRU	11/30/2023		% OF BUDGET / YTD (OVER/UNDER)		-79.00%
FY23 YTD Revenues - Expenses	\$451,977.51		YTD % OF ANNUAL BUDGET		-69.97%

FY 2024 - Huron County Levy				
	Anticipated Amount	DATE AND MOTION NUMBER	% Actual Amount	Actual %
REVENUES				
Cash Balance from FY23			\$ 1,031,357.19	
Levy Settlement	\$ 540,000.00		\$ 237,351.12	45.41%
Homestead/Rollback	\$ 16,080.00		\$ 7,883.88	49.03%
Anticipated Levy Amount	\$ 556,080.00	Total Levy Amount Received	\$ 245,235.00	
		Total Actual Cash Amount	\$ 1,276,592.19	
EXPENSES				
	Contract/ Allocations		Actual Expenditures	
Firelands Counseling & Recovery Services	\$ 2,898.81	5/16/2023	\$ -	0.00%
Family Life Counseling	\$ 1,000.00	5/16/2023	\$ -	0.00%
FLC-Recovery Housing	\$ 126,686.00	5/16/2023	\$ -	0.00%
Oriana House	\$ 1,000.00	5/16/2023	\$ -	0.00%
Catholic Charities-Miriam House	\$ 45,000.00	5/16/2023	\$ 16,611.17	36.91%
Family & Children First Council	\$ 90,305.60	5/16/2023	\$ 33,135.90	36.69%
Family & Children First Council-support	\$ 2,000.00	5/16/2023		0.00%
Huron County Schools-After Prom	\$ 6,500.00	5/16/2023	\$ -	0.00%
MHR SB Clark, Greene, Madison (GOSH)	\$ 14,000.00	5/16/2023	\$ 7,000.00	50.00%
North Point ESC			\$ 1,437.26	
OACHBHA Membership Fees	\$ 7,000.00	5/16/2023	\$ 7,000.00	100.00%
Board Operated Expenses-Promotional Items Etc	\$ 30,000.00	5/16/2023	\$ 15,590.30	51.97%
Admin Costs	\$ 182,000.00	5/16/2023	\$ 132,238.90	72.66%
FLC-WHOH Expenses	\$ 7,000.00	5/16/2023	\$ 5,823.42	83.19%
Building Repairs	\$ 15,000.00	5/16/2023	\$ 7,239.65	48.26%
Total Expenditures	\$ 530,390.41		\$ 226,076.60	42.62%

FY24 ANTICIPATED LEVY RESERVES DIFFERENCE*****
\$ 25,689.59

FY24 CASH Balance* \$ 1,050,515.59

FY24 Unspent Obligations** \$ 304,313.81

FY24 Anticipated Levy Amount Remaining*** \$ 310,845.00

Projected FY24 CASH/Carryover Balance**** \$ 1,057,046.78

*Actual Cash Amount minus Actual Total Expenditures

**Contract Total Expenditures minus Actual Total Expenditures

***Anticipated Levy Amount minus Total Levy Amount Received

****FY24 Cash Balance minus FY24 Unspent Obligations plus FY24 Anticipated Levy Amount

*****Anticipated Levy Amount minus Total Contracted Expenditures

November 2023	EXPENDITURES					
LINE ITEM ACCOUNT	BUDGETED APPROPRIATION	CURRENT MONTH EXPENDITURES	YEAR-TO-DATE EXPENDITURES	YEAR-TO-DATE PERCENTAGE	* OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE
SALARIES 100.100.00125	220,000.00	16,045.44	188,748.46	85.8%	0.00	31,251.54
SUPPLIES 100.100.00175	25,000.00	493.71	22,251.40	89.0%	2,748.60	0.00
EQUIPMENT 100.100.00200	0.00		0.00	#DIV/0!	0.00	0.00
CONTRACT REPAIRS 100.100.00275	3,667,239.06	180,092.03	2,173,963.10	59.3%	1,493,275.96	0.00
RESIDENTIAL PROGRAM 100.100.00280	0.00		0.00	#DIV/0!	0.00	0.00
TRAVEL 100.100.00300	10,041.25	266.71	8,421.23	83.9%	1,620.02	0.00
O.P.E.R.S. 100.100.00400	28,000.00	2,246.34	26,348.72	94.1%	0.00	1,651.28
WORKERS' COMP 100.100.00425	2,150.00	0.00	57.89	2.7%	0.00	2,092.11
UNEMPLOYMENT 100.100.00450	0.00	0.00	0.00	#DIV/0!	0.00	0.00
MEDICARE 100.100.00460	3,200.00	224.80	2,651.07	82.8%	0.00	548.93
OTHER EXPENSES 100.100.00475	100,255.00	9,765.06	97,104.97	96.9%	3,150.03	0.00
HOSPITALIZATION 100.100.00500	45,000.00	3,763.78	41,401.58	92.0%	0.00	3,598.42
TOTAL:	4,100,885.31	212,897.87	2,560,948.42	62.4%	1,500,794.61	39,142.28

Calendar Year 2023 Receipts and Cash Journal

Nov-23							
	Account Number	Description	Accumulated From Previous Report	Current Month's Report	Accumulated Year-to-Date	% of Anticipated Revenue	Anticipated CY Revenue
FEDERAL FUNDS							
Title XX	100.100.10165	Fed MH	31,279.00	0.00	31,279.00	77.2%	40,513.00
MH Block Grant	100.100.10126	Fed MH	32,895.75	10,576.00	43,471.75	102.8%	42,304.00
ADTR Block Grant	100.100.10122	Fed AOD	172,238.50	47,423.00	219,661.50	91.6%	239,692.00
Federal Grants	100.100.10167	Federal Grants	647,718.60	183,158.58	830,877.18	148.4%	560,000.00
STATE FUNDS							
MH Subsidy	100.100.10121	State MH	725,692.50	180,598.25	906,290.75	102.2%	886,758.00
Recovery Housing	100.100.10123	State AOD	48,400.00	0.00	48,400.00	105.4%	45,900.00
AOD Subsidy	100.100.10127	State AOD	63,332.00	12,844.00	76,176.00	100.0%	76,176.00
State Grants	100.100.10166	State MH & Aod	214,203.88	6,250.00	220,453.88	78.0%	282,785.50
LOCAL FUNDS							
Real Estate Tax	100.100.10100	Huron Levy	569,333.48	0.00	569,333.48	101.7%	560,000.00
Tangible Personal Tax	100.100.10101	Huron Levy	0.00	0.00	0.00	0.0%	80.00
Taxes- Rollback & Homestead	100.100.10102	Huron Levy	14,522.53	0.00	14,522.53	90.8%	16,000.00
Other Receipts	100.100.10170	Other Receipts	25,177.39	973.00	26,150.39	523.0%	5,000.00
IDAT	100.100.10168	IDAT	0.00	0.00	0.00	#DIV/0!	0.00
TOTAL RECEIPTS:			\$ 2,544,793.63	\$ 441,822.83	\$ 2,986,616.46	108.4%	2,755,208.50
CASH JOURNAL RECONCILIATION							
Beginning Cash Balance:			\$ 2,917,420.09				
Plus: Receipts			441,822.83				
Equals: Total Balance			\$ 3,359,242.92				
Minus: Expenditures			212,897.87				
Equals: Ending Balance			\$ 3,146,345.05				
Minus: Encumbrances			1,500,794.61				
Equals:			\$ 1,645,550.44				

Attachment IV

Huron County Expense Audit Trail Report

Accounts: 100.100.00125 to 100.100.00500

From: 11/1/2023 to 11/30/2023

Include Inactive Accounts: No

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount	
100.100.00175 Supplies							
EJ2023110013-103	11/08/2023	DFC Prosper Rack Cards from	CK0000431258-01	PO2023-00425 Laser Images Inc	23-0785 Inv 23-15	\$388.00	\$0.00
EJ2023110033-133	11/22/2023	LEVY Toilet Paper, Paper Tow	CK0000431791-01	PO2023-00425 Amazon Capital Services	23-0805 Inv 16YY-	\$46.83	\$0.00
EJ2023110033-135	11/22/2023	LEVY Paper Plates, Plastic Wr	CK0000431791-01	PO2023-00425 Amazon Capital Services	23-0806 Inv 1LVC-	\$44.94	\$0.00
EJ2023110033-137	11/22/2023	LEVY Manila Folders from 369	CK0000431791-01	PO2023-00425 Amazon Capital Services	23-0807 Inv 1NP7-	\$13.94	\$0.00
100.100.00175 Total:					\$493.71	\$0.00	
100.100.00275 Contract Repairs							
EJ2023110002-059	11/01/2023	LEVY Ofc Copier Services 100	CK0000431103-01	PO2023-00426 US Bank Equipment Finance	23-0772 Inv 51323	\$451.51	\$0.00
EJ2023110002-061	11/01/2023	LEVY WHOH-B Electric Servic	CK0000431105-01	PO2023-00426 Ohio Edison	23-0771 Acct 1101	\$151.92	\$0.00
EJ2023110002-063	11/01/2023	LEVY Ofc Electric Services 092	CK0000431105-01	PO2023-00426 Ohio Edison	23-0770 Acct 1101	\$185.11	\$0.00
EJ2023110002-065	11/01/2023	SOR INNOV Grant from 36847	CK0000213674-01	PO2023-00426 Lets Get Real Inc	23-0769 Invoice 1	\$9,096.95	\$0.00
EJ2023110002-067	11/01/2023	COSSAP Grant Invoice 2 from	CK0000213674-01	PO2023-00426 Lets Get Real Inc	23-0768 Invoice 2	\$3,500.00	\$0.00
EJ2023110002-069	11/01/2023	SOS 3.0 WHO/Rec Nav/Rec Ri	CK0000213674-01	PO2023-00426 Lets Get Real Inc	23-0767 Sept 2023	\$12,527.05	\$0.00
EJ2023110002-071	11/01/2023	COSSAP Personnel & Auto fro	CK0000213674-01	PO2023-00426 Lets Get Real Inc	23-0766 Sept 2023	\$2,700.00	\$0.00
EJ2023110002-073	11/01/2023	SAPT TX Peer Support Service	CK0000213674-01	PO2023-00426 Lets Get Real Inc	23-0765 Sept 2023	\$5,388.00	\$0.00
EJ2023110002-075	11/01/2023	Crisis Infra After-hours crisis se	CK0000431106-01	PO2023-00426 Firelands Counseling & Recov	23-0764 Inv 3230	\$2,019.99	\$0.00
EJ2023110002-077	11/01/2023	SOR 2.0 NCE Admin from 368	CK0000431106-01	PO2023-00426 Firelands Counseling & Recov	23-0763 Inv 3228	\$327.36	\$0.00
EJ2023110002-079	11/01/2023	SAPT PREV Strengthening Fa	CK0000213675-01	PO2023-00426 Family Life Counseling and Ps	23-0762 Inv 3012	\$1,100.00	\$0.00
EJ2023110002-081	11/01/2023	GRF 421 MH GOSH 102423 fr	CK0000213675-01	PO2023-00426 Family Life Counseling and Ps	23-0761 MH GOS	\$1,450.51	\$0.00
EJ2023110002-083	11/01/2023	LEVY Ofc Internet Services 10	CK0000431104-01	PO2023-00426 Charter Communications	23-0760 Inv 01577	\$237.97	\$0.00
EJ2023110002-085	11/01/2023	LEVY Miriam House from 3684	CK0000213676-01	PO2023-00426 Catholic Charities Diocese of	23-0759 Sept 2023	\$3,706.77	\$0.00
EJ2023110013-105	11/08/2023	SOR INNOV Language Line fro	CK0000431260-01	PO2023-00426 Boostlingo LLC	23-0773 Inv INV30	\$15,000.00	\$0.00
EJ2023110013-107	11/08/2023	LEVY Ofc Water & Sewer 0921	CK0000213704-01	PO2023-00426 City of Norwalk	23-0774 Acct E041	\$31.80	\$0.00
EJ2023110013-109	11/08/2023	LEVY WHOH-A Water & Sewer	CK0000213704-01	PO2023-00426 City of Norwalk	23-0775 Acct D274	\$112.80	\$0.00
EJ2023110013-111	11/08/2023	LEVY WHOH-B Water & Sewer	CK0000213704-01	PO2023-00426 City of Norwalk	23-0776 Acct D274	\$131.70	\$0.00
EJ2023110013-113	11/08/2023	LEVY Adobe October 2023 fro	CK0000431263-01	PO2023-00426 Elan Financial Services	23-0777 Inv 25831	\$9.99	\$0.00
EJ2023110013-121	11/08/2023	GRF 421 MH GOSH 110123 fr	CK0000213705-01	PO2023-00426 Family Life Counseling and Ps	23-0779 MH GOS	\$1,135.83	\$0.00
EJ2023110013-123	11/08/2023	SOR 2.0 NCE Gas Cards from	CK0000213705-01	PO2023-00426 Family Life Counseling and Ps	23-0780 Inv 2011	\$9,490.20	\$0.00
EJ2023110013-125	11/08/2023	Recovery Housing MHOH July,	CK0000213705-01	PO2023-00426 Family Life Counseling and Ps	23-0781 MHOH	\$11,438.97	\$0.00
EJ2023110013-127	11/08/2023	CRISIS INFRA Crisis WRAP Tr	CK0000431262-01	PO2023-00426 Firelands Counseling & Recov	23-0782 Inv 3241	\$188.08	\$0.00
EJ2023110013-129	11/08/2023	GRF 421 MH MH Inpatient fro	CK0000431262-01	PO2023-00426 Firelands Counseling & Recov	23-0783 Inv 3243	\$515.19	\$0.00
EJ2023110013-131	11/08/2023	SOR INNOV SA/MH Health His	CK0000431261-01	PO2023-00426 Huron County Sheriff	23-0784 SOR INN	\$1,750.00	\$0.00
EJ2023110013-133	11/08/2023	LEVY WHOH-A Electric Servic	CK0000431259-01	PO2023-00426 Ohio Edison	23-0787 Acc 1101	\$110.69	\$0.00
EJ2023110021-153	11/15/2023	LEVY Cell phone reimburseme	CK0000431438-01	PO2023-00426 Ashley Morrow	23-0803 October 2	\$60.00	\$0.00
EJ2023110021-157	11/15/2023	LEVY WHOH-A Internet Servic	CK0000431435-01	PO2023-00426 Charter Communications	23-0791 Acct 8361	\$96.79	\$0.00
EJ2023110021-159	11/15/2023	LEVY WHOH-B Internet Servic	CK0000431435-01	PO2023-00426 Charter Communications	23-0792 Acct 8361	\$101.79	\$0.00
EJ2023110021-161	11/15/2023	LEVY WHOH-A Gas Services	CK0000431436-01	PO2023-00426 Columbia Gas of Ohio	23-0793 Acct 2070	\$68.06	\$0.00
EJ2023110021-163	11/15/2023	LEVY WHOH-B Gas Services	CK0000431436-01	PO2023-00426 Columbia Gas of Ohio	23-0794 Acct 2070	\$60.44	\$0.00

Expense Audit Trail Report
From: 11/1/2023 to 11/30/2023

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2023110021-165	11/15/2023	GRF 421 MH GOSH 110723 fr	CK0000213736-01	PO2023-00426 Family Life Counseling and Ps	23-0795 MH GOS	\$948.65 \$0.00
EJ2023110021-167	11/15/2023	CRISIS FLEX Crisis Flex from	CK0000431437-01	PO2023-00426 Firelands Counseling & Recov	23-0796 Inv 3254	\$4,375.00 \$0.00
EJ2023110021-169	11/15/2023	CRISIS INFRA Crisis WRAP Tr	CK0000431437-01	PO2023-00426 Firelands Counseling & Recov	23-0797 Inv 3256	\$202.50 \$0.00
EJ2023110021-171	11/15/2023	SOR 2.0 NCE Transportation,	CK0000431437-01	PO2023-00426 Firelands Counseling & Recov	23-0798 Inv 3209	\$1,272.58 \$0.00
EJ2023110021-173	11/15/2023	SOS 3.0 Transportation, Salari	CK0000431437-01	PO2023-00426 Firelands Counseling & Recov	23-0798 Inv 3209	\$2,954.47 \$0.00
EJ2023110021-175	11/15/2023	5TZ0 ADD'L COMM Family De	CK0000431433-01	PO2023-00426 Huron County Juvenile Court	23-0799 FY2024	\$30,000.00 \$0.00
EJ2023110021-177	11/15/2023	SPF D. Pollick Personnel Costs	CK0000431434-01	PO2023-00426 North Point Educational Servic	23-0800 Billing 194	\$90.21 \$0.00
EJ2023110033-139	11/22/2023	LEVY Ofc Gas Services 10132	CK0000431792-01	PO2023-00426 Columbia Gas of Ohio	23-0808 Acct 2070	\$52.23 \$0.00
EJ2023110033-141	11/22/2023	GRF 421 GOSH 111423 from 3	CK0000213863-01	PO2023-00426 Family Life Counseling and Ps	23-0809 MH GOS	\$922.34 \$0.00
EJ2023110033-143	11/22/2023	SAPT PREV Adventure Therap	CK0000213863-01	PO2023-00426 Family Life Counseling and Ps	23-0810 Inv 3057	\$1,308.00 \$0.00
EJ2023110033-145	11/22/2023	GRF 421 MH HC Schools GOS	CK0000213863-01	PO2023-00426 Family Life Counseling and Ps	23-0811 Inv 2040	\$866.06 \$0.00
EJ2023110033-147	11/22/2023	GRF 421 MH LGBTQ & Unity	CK0000213863-01	PO2023-00426 Family Life Counseling and Ps	23-0812 Inv 3065	\$141.20 \$0.00
EJ2023110033-149	11/22/2023	TITLE XX GOSH 111423 from	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$9,173.40 \$0.00
EJ2023110033-151	11/22/2023	GRF 421 MH GOSH 111423 fr	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$34,729.41 \$0.00
EJ2023110033-153	11/22/2023	GRF 421 AOD GOSH 111423 f	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$110.72 \$0.00
EJ2023110033-155	11/22/2023	SAPT COVID AUD Grant from	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0814 Inv 3273	\$111.11 \$0.00
EJ2023110033-157	11/22/2023	GRF 421 MH Huron Co Denial	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0815 Inv 3274	\$1,643.94 \$0.00
EJ2023110033-159	11/22/2023	GRF 421 MH Out of County Cri	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0816 Inv 3275	\$2,149.39 \$0.00
EJ2023110033-161	11/22/2023	CRISIS INFRA Out of State Cri	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0817 Inv 3276	\$594.57 \$0.00
EJ2023110033-163	11/22/2023	GRF 421 MH Clinical Exceptio	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0818 Inv 3277	\$3,945.76 \$0.00
EJ2023110033-165	11/22/2023	GRF 421 AOD Clinical Excepti	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0818 Inv 3277	\$69.74 \$0.00
EJ2023110033-167	11/22/2023	LEVY Ofc Phone Services 120	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0819 Inv 45266	\$195.22 \$0.00
EJ2023110033-169	11/22/2023	GRF 421 MH CROSSWAEH O	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0820 Inv AR162	\$315.00 \$0.00
EJ2023110033-171	11/22/2023	LEVY Cell phone reimburseme	CK0000431794-01	PO2023-00426 Kristen Cardone	23-0821 October 2	\$60.00 \$0.00
EJ2023110044-113	11/29/2023	LEVY Ofc Internet Services 11	CK0000431956-01	PO2023-00426 Charter Communications	23-0823 Inv 01577	\$237.97 \$0.00
EJ2023110044-115	11/29/2023	GRF 421 MH GOSH 112023 fr	CK0000213874-01	PO2023-00426 Family Life Counseling and Ps	23-0825 MH GOS	\$643.60 \$0.00
EJ2023110044-117	11/29/2023	LEVY Ofc Copier Services 110	CK0000431955-01	PO2023-00426 US Bank Equipment Finance	23-0826 Inv 51557	\$343.71 \$0.00
EJ2023110049-002	11/30/2023	Void Pmt for Inv 23-0813 MH G	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$0.00 \$9,173.40
EJ2023110049-004	11/30/2023	Void Pmt for Inv 23-0813 MH G	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$0.00 \$34,729.41
EJ2023110049-006	11/30/2023	Void Pmt for Inv 23-0813 MH G	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$0.00 \$110.72
EJ2023110049-008	11/30/2023	Void Pmt for Inv 23-0814 Inv 3	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0814 Inv 3273	\$0.00 \$111.11
EJ2023110049-010	11/30/2023	Void Pmt for Inv 23-0815 Inv 3	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0815 Inv 3274	\$0.00 \$1,643.94
EJ2023110049-012	11/30/2023	Void Pmt for Inv 23-0816 Inv 3	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0816 Inv 3275	\$0.00 \$2,149.39
EJ2023110049-014	11/30/2023	Void Pmt for Inv 23-0817 Inv 3	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0817 Inv 3276	\$0.00 \$594.57
EJ2023110049-016	11/30/2023	Void Pmt for Inv 23-0818 Inv 3	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0818 Inv 3277	\$0.00 \$3,945.76
EJ2023110049-018	11/30/2023	Void Pmt for Inv 23-0818 Inv 3	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0818 Inv 3277	\$0.00 \$69.74
EJ2023110049-020	11/30/2023	Void Pmt for Inv 23-0819 Inv 4	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0819 Inv 45266	\$0.00 \$195.22
EJ2023110049-022	11/30/2023	Void Pmt for Inv 23-0820 Inv A	CK0000431793-01	PO2023-00426 Firelands Counseling & Recov	23-0820 Inv AR162	\$0.00 \$315.00
EJ2023110050-001	11/30/2023	TITLE XX GOSH 111423 from	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$9,173.40 \$0.00
EJ2023110050-003	11/30/2023	GRF 421 MH GOSH 111423 fr	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$34,729.41 \$0.00
EJ2023110050-005	11/30/2023	GRF 421 AOD GOSH 111423 f	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0813 MH GOS	\$110.72 \$0.00
EJ2023110050-007	11/30/2023	SAPT COVID AUD Grant from	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0814 Inv 3273	\$111.11 \$0.00
EJ2023110050-009	11/30/2023	GRF 421 MH Huron Co Denial	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0815 Inv 3274	\$1,643.94 \$0.00
EJ2023110050-011	11/30/2023	GRF 421 MH Out of County Cri	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0816 Inv 3275	\$2,149.39 \$0.00
EJ2023110050-013	11/30/2023	CRISIS INFRA Out of State Cri	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0817 Inv 3276	\$594.57 \$0.00
EJ2023110050-015	11/30/2023	GRF 421 MH Clinical Exceptio	CK0000432053-01	PO2023-00426 Firelands Counseling & Recov	23-0818 Inv 3277	\$3,945.76 \$0.00

Expense Audit Trail Report
From: 11/1/2023 to 11/30/2023

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2023110050-017	11/30/2023	GRF 421 AOD Clinical Excepti	CK0000432053-01 PO2023-00426	Firelands Counseling & Recov 23-0818 Inv 3277	\$69.74	\$0.00
100.100.00275 Total:					\$233,130.29	\$53,038.26
100.100.00300 Travel						
EJ2023110021-155	11/15/2023	LEVY Travel Expenses from 36	CK0000431438-01 PO2023-00427	Ashley Morrow 23-0804 October 2	\$111.08	\$0.00
EJ2023110033-173	11/22/2023	LEVY Milage Reimbursement fr	CK0000431794-01 PO2023-00427	Kristen Cardone 23-0822 October 2	\$155.63	\$0.00
100.100.00300 Total:					\$266.71	\$0.00
100.100.00400 OPERS						
EJ2023110011-171	11/15/2023	Matching for OPERS 2129-08 (	CK0000020306-34 Ohio Public Employees Retirement System	Inv_187587	\$1,123.17	\$0.00
EJ2023110011-309	11/15/2023	Matching for OPERS 2129-08 (	CK0000020306-35 Ohio Public Employees Retirement System	Inv_188453	\$1,123.17	\$0.00
100.100.00400 Total:					\$2,246.34	\$0.00
100.100.00460 Medicare						
EJ2023110018-097	11/10/2023	Matching for Medicare (Matchi	CK0000020307-41 Civista Bank-Payroll Taxes	Inv_189102	\$112.40	\$0.00
EJ2023110035-139	11/27/2023	Matching for Medicare (Matchi	CK0000020309-41 Civista Bank-Payroll Taxes	Inv_190352	\$112.40	\$0.00
100.100.00460 Total:					\$224.80	\$0.00
100.100.00475 Other Expenses						
EJ2023110002-087	11/01/2023	DFC 2024 National Leadership	CK0000431107-01 PO2023-00428	CADCA 23-0758 Inv 27740	\$745.00	\$0.00
EJ2023110013-115	11/08/2023	OVERDOSE AWARE Faceboo	CK0000431263-01 PO2023-00428	Elan Financial Services 23-0777	\$127.08	\$0.00
EJ2023110013-117	11/08/2023	LEVY PROMO MHFA Snacks f	CK0000431263-01 PO2023-00428	Elan Financial Services 23-0777 Walmart	\$29.54	\$0.00
EJ2023110013-119	11/08/2023	LEVY Board Meeting Snacks fr	CK0000431263-01 PO2023-00428	Elan Financial Services 23-0777 Walmart	\$36.70	\$0.00
EJ2023110013-135	11/08/2023	SPF Late Fees from 368743 - 2	CK0000431264-01 PO2023-00428	Hart Advertising Inc 23-0778 Inv FC8MI	\$31.80	\$0.00
EJ2023110013-137	11/08/2023	SPF PROSPER Youth Summit	CK0000431266-01 PO2023-00428	Nobils Sports & Trophies 23-0786 Inv 36841	\$400.00	\$0.00
EJ2023110013-139	11/08/2023	TOWN HALL PROSPER Youth	CK0000431266-01 PO2023-00428	Nobils Sports & Trophies 23-0786 Inv 36841	\$750.00	\$0.00
EJ2023110013-141	11/08/2023	SPF Youth Summit Facilitation	CK0000431265-01 PO2023-00428	Youth At The Center 23-0788 Inv INV-0	\$1,000.00	\$0.00
EJ2023110013-143	11/08/2023	SPF Youth Summit Facilitation	CK0000431265-01 PO2023-00428	Youth At The Center 23-0789 Inv INV-0	\$334.00	\$0.00
EJ2023110021-179	11/15/2023	LEVY PROMO Lock Bags from	CK0000431441-01 PO2023-00428	Amazon Capital Services 23-0790 Inv 1QFP-	\$53.96	\$0.00
EJ2023110021-181	11/15/2023	LEVY PROMO IT Remote Moni	CK0000431440-01 PO2023-00428	TekRx LLC 23-0801 Inv 2692	\$695.00	\$0.00
EJ2023110021-183	11/15/2023	LEVY PROMO Radio Ads fro	CK0000431439-01 PO2023-00428	WEOL-WKFM-WLKRFM-AM 23-0802 Ref 45700	\$480.00	\$0.00
EJ2023110033-175	11/22/2023	SPF Ohio Prevention Conferen	CK0000431794-01 PO2023-00428	Kristen Cardone 23-0821 Oct 23 Ex	\$50.00	\$0.00
EJ2023110033-177	11/22/2023	LEVY Thank you donuts for Cit	CK0000431794-01 PO2023-00428	Kristen Cardone 23-0821 Oct 23 Ex	\$31.98	\$0.00
EJ2023110044-119	11/29/2023	LEVY ECCF PROSPER Reimb	CK0000431957-01 PO2023-00428	Erie County Community Foun 23-0824	\$5,000.00	\$0.00
100.100.00475 Total:					\$9,765.06	\$0.00
100.100.00500 Hospitalization						
EJ2023110007-049	11/03/2023	Deduction: Hartford Life Insura	CK0000431206-19 The Hartford	Inv_188445	\$5.01	\$0.00
EJ2023110037-007	11/27/2023	November Health Insurance fro	CK0000431894-01 Huron County Treasurer	November	\$3,758.77	\$0.00
100.100.00500 Total:					\$3,763.78	\$0.00
Mental Health Totals:					\$249,890.69	\$53,038.26
Fund: 100 Total:					\$249,890.69	\$53,038.26
Grand Total:					\$249,890.69	\$53,038.26

Attachment V

HURON COUNTY BOARD OF MENTAL HEALTH & ADDICTION SERVICES STATEMENT OF ACTIVITIES FISCAL YEAR 2023

December 2023 FY24	MONTH TO DATE ACTIVITES	YEAR TO DATE ACTIVITES	ANNUAL BUDGET	SOVER/UNDER BUDGET	% OF BUDGET
INCOME					
REAL ESTATE TAX	\$0.00	\$237,905.32	\$540,000.00	(\$302,094.68)	44.06%
TANGIBLE PERSONAL TAX	\$0.00	\$0.00	\$80.00	(\$80.00)	0.00%
TAXES-ROLLBACK & HOMESTEAD	\$0.00	\$7,329.68	\$16,000.00	(\$8,670.32)	45.81%
MH SUBSIDY	\$0.00	\$519,856.00	\$886,758.00	(\$366,902.00)	58.62%
ADTR BLOCK GRANT	\$0.00	\$94,846.00	\$239,692.00	(\$144,846.00)	39.57%
RECOVERY HOUSING	\$0.00	\$25,450.00	\$70,762.00	(\$45,312.00)	35.97%
MH BLOCK GRANT	\$0.00	\$21,152.00	\$44,504.00	(\$23,352.00)	47.53%
AOD SUBSIDY	\$0.00	\$50,488.00	\$76,176.00	(\$25,688.00)	66.28%
TITLE XX	\$0.00	\$9,927.00	\$40,513.00	(\$30,586.00)	24.50%
STATE GRANTS	\$0.00	\$12,500.00	\$282,785.50	(\$270,285.50)	4.42%
FEDERAL GRANTS	\$14,000.00	\$14,000.00	\$1,085,936.03	(\$1,071,936.03)	1.29%
IDAT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
OTHER RECEIPTS	\$0.00	\$8,080.76	\$5,000.00	\$3,080.76	161.62%
TOTAL INCOME	\$14,000.00	\$1,001,534.76	\$3,288,206.53	(\$2,286,671.77)	30.46%
EXPENSES					
ADMIN-Levy	\$29,891.62	\$160,518.76	\$182,000.00	(\$21,481.24)	88.20%
ADMIN-Allocations	\$0.00	\$0.00	\$129,037.00	(\$129,037.00)	0.00%
ADULT ADVOCACY	\$0.00	\$15,578.75	\$30,000.00	(\$14,421.25)	51.93%
BROWN CONSULTING	\$6,200.00	\$16,460.00	\$22,230.20	(\$5,770.20)	74.04%
BUILDING REPAIRS	\$0.00	\$7,239.65	\$15,000.00	(\$7,760.35)	48.26%
CARLA DAVIS	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)	0.00%
ERIE COUNTY COMMUNITES FOUNDATION-PROSPER*	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
FAMILY & CHILDREN FIRST COUNCIL	\$0.00	\$43,136.00	\$106,141.80	(\$63,005.80)	40.64%
FAMILY LIFE COUNSELING	\$10,885.56	\$41,408.91	\$128,466.00	(\$87,057.09)	32.23%
FAMILY LIFE COUNSELING-WOMENS HOUSE OF HOPE UTILITIES (LEVY)	\$934.30	\$6,089.89	\$7,000.00	(\$910.11)	87.00%
FIRELANDS COUNSELING & RECOVERY	\$44,132.96	\$192,308.09	\$748,478.10	(\$556,170.01)	25.69%
GEISLER IT-GOSH	\$0.00	\$0.00	\$2,500.00	(\$2,500.00)	0.00%
GUARDIANSHIP LEGAL FEES	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)	0.00%
HURON COUNTY JUVENILE COURT	\$0.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
HURON COUNTY SCHOOLS-AFTERPROM	\$0.00	\$0.00	\$6,500.00	(\$6,500.00)	0.00%
HURON COUNTY SHERIFF-PSYCH JAIL MEDS	\$0.00	\$2,972.00	\$7,498.00	(\$4,526.00)	39.64%
LET'S GET REAL	\$19,458.00	\$39,278.00	\$85,000.00	(\$45,722.00)	46.21%
MHFA ADMIN-A. MORROW INSTRUCTOR REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
MHR5B CLARKE, GREENE, MADISON-GOSH	\$0.00	\$7,000.00	\$14,000.00	(\$7,000.00)	50.00%
MIRIAM HOUSE	\$9,843.57	\$21,753.67	\$45,000.00	(\$23,246.33)	48.34%
NAMI NW - CISM & CIT	\$0.00	\$0.00	\$34,335.00	(\$34,335.00)	0.00%
OACHBHA	\$0.00	\$7,000.00	\$7,000.00	\$0.00	100.00%
OACHBHA BH Appreciation Week Mini Grant	\$0.00	\$1,408.02	\$1,500.00	(\$91.98)	93.87%
OHIO GUIDESTONE	\$0.00	\$822.78	\$19,998.00	(\$19,175.22)	4.11%
ORIANA HOUSE	\$5,304.15	\$14,680.80	\$47,180.00	(\$32,499.20)	31.12%
PREVENTION	\$292.38	\$292.38	\$292.38	\$0.00	100.00%
PROMO-Board Operating Expenses	\$2,364.64	\$16,524.94	\$45,000.00	(\$28,475.06)	36.72%
ORIGINAL CONTRACT TOTAL	\$129,307.18	\$629,472.64	\$1,724,156.48	(\$1,094,683.84)	36.51%
Additional Funding					
ADDICTION TREATMENT PROGRAM (ATP) & CARRYOVER	\$16,769.80	\$16,769.80	\$50,072.84	(\$33,303.04)	33.49%
ARPA	\$0.00	\$0.00	\$30,000.00	(\$30,000.00)	0.00%
COMMUNITY TRANSITION PROGRAM (CTP) CARRYOVER	\$0.00	\$0.00	\$50,072.84	(\$50,072.84)	0.00%
FAMILY LIFE COUNSELING-RECOVERY HOUSING	\$29,860.07	\$50,900.00	\$50,900.00	\$0.00	100.00%
FAMILY LIFE COUNSELING-RECOVERY HOUSING (LEVY)	\$525.93	\$525.93	\$111,670.20	(\$111,144.27)	0.47%
IDAT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
MHBG COVID MITIGATION FUNDING CARRYOVER	\$0.00	\$0.00	\$4,453.16	(\$4,453.16)	0.00%
MHBG COVID FORENSIC MONITORING	\$0.00	\$0.00	\$614.45	(\$614.45)	0.00%
ACCESS TO WELLNESS	\$0.00	\$0.00	\$14,850.00	(\$14,850.00)	0.00%
NORTH POINT ESC	\$0.00	\$1,437.26	\$0.00	\$1,437.26	#DIV/0!
SAPT AUD COVID MITIGATION FUNDING	\$0.00	\$0.00	\$7,611.84	(\$7,611.84)	0.00%
SAPT COVID AUD TX ADULT WITH AUD (CARRYOVER THROUGH 3/14/2)	\$11.74	\$137.33	\$5,435.57	(\$5,298.24)	2.53%
ADDITIONAL FUNDING TOTAL	\$47,167.54	\$69,770.32	\$325,680.90	(\$255,910.58)	21.42%
SUBTOTAL	\$176,474.72	\$699,242.96	\$2,049,837.38	(\$1,350,594.42)	34.11%
FEDERAL FY24					
COSSAP	\$0.00	\$3,500.00	\$50,000.00	(\$46,500.00)	7.00%
DRUG FREE COMMUNITIES (9/29/23-9/30/24)	\$910.61	\$8,293.61	\$125,000.00	(\$116,706.39)	6.63%
Sandusky County SPF Grant	\$50.00	\$1,956.01	\$30,000.00	(\$28,043.99)	6.52%
SOS 3.0	\$16,255.41	\$16,255.41	\$345,379.92	(\$329,124.51)	4.71%
SOS 3.0 Innovation	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
FEDERAL FISCAL YEAR TOTAL	\$17,216.02	\$30,005.03	\$550,379.92	(\$520,374.89)	5.45%
TOTAL EXPENSES	\$193,690.74	\$729,247.99	\$2,600,217.30	(\$1,870,969.31)	28.05%
REPORTING PERIOD THRU	12/31/2023		% OF BUDGET / YTD (OVER/UNDER)		-71.95%
FY23 YTD Revenues - Expenses	\$272,286.77		YTD % OF ANNUAL BUDGET		-69.54%

FY 2024 - Huron County Levy					
		Anticipated Amount	DATE AND MOTION NUMBER	% Actual Amount	Actual %
REVENUES					
Cash Balance from FY23				\$ 1,031,357.19	
Levy Settlement		\$ 540,000.00		\$ 237,351.12	45.41%
Homestead/Rollback		\$ 16,080.00		\$ 7,883.88	49.03%
Anticipated Levy Amount		\$ 556,080.00	Total Levy Amount Received	\$ 245,235.00	
			Total Actual Cash Amount	\$ 1,276,592.19	
EXPENSES					
		Contract/ Allocations		Actual Expenditures	
Firelands Counseling & Recovery Services		\$ 2,898.81	5/16/2023	\$ 162.00	5.59%
Family Life Counseling		\$ 1,000.00	5/16/2023	\$ -	0.00%
FLC-Recovery Housing		\$ 126,686.00	5/16/2023	\$ 525.93	0.42%
Oriana House		\$ 1,000.00	5/16/2023	\$ -	0.00%
Catholic Charities-Miriam House		\$ 45,000.00	5/16/2023	\$ 21,753.67	48.34%
Family & Children First Council		\$ 90,305.60	5/16/2023	\$ 33,135.90	36.69%
Family & Children First Council-support		\$ 2,000.00	5/16/2023	\$ -	0.00%
Huron County Schools-After Prom		\$ 6,500.00	5/16/2023	\$ -	0.00%
MHR SB Clark, Greene, Madison (GOSH)		\$ 14,000.00	5/16/2023	\$ 7,000.00	50.00%
North Point ESC				\$ 1,437.26	
OACHBHA Membership Fees		\$ 7,000.00	5/16/2023	\$ 7,000.00	100.00%
Board Operated Expenses-Promotional Items Etc		\$ 30,000.00	5/16/2023	\$ 16,524.94	55.08%
Admin Costs		\$ 182,000.00	5/16/2023	\$ 160,518.76	88.20%
FLC-WHOH Expenses		\$ 7,000.00	5/16/2023	\$ 6,089.89	87.00%
Building Repairs		\$ 15,000.00	5/16/2023	\$ 7,239.65	48.26%
Total Expenditures		\$ 530,390.41		\$ 261,388.00	49.28%

FY24 ANTICIPATED LEVY RESERVES DIFFERENCE*****
\$ 25,689.59

FY24 CASH Balance* \$ 1,015,204.19

*Actual Cash Amount minus Actual Total Expenditures

FY24 Unspent Obligations** \$ 269,002.41

**Contract Total Expenditures minus Actual Total Expenditures

FY24 Anticipated Levy Amount Remaining*** \$ 310,845.00

***Anticipated Levy Amount minus Total Levy Amount Received

****FY24 Cash Balance minus FY24 Unspent Obligations plus FY24 Anticipated Levy Amount

Projected FY24 CASH/Carryover Balance**** \$ 1,057,046.78

*****Anticipated Levy Amount minus Total Contracted Expenditures

December 2023		EXPENDITURES				
LINE ITEM ACCOUNT	BUDGETED APPROPRIATION	CURRENT MONTH EXPENDITURES	YEAR-TO-DATE EXPENDITURES	YEAR-TO-DATE PERCENTAGE	* OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE
SALARIES 100.100.00125	220,000.00	16,045.44	204,793.90	93.1%	0.00	15,206.10
SUPPLIES 100.100.00175	25,000.00	249.84	22,501.24	90.0%	2,498.76	0.00
EQUIPMENT 100.100.00200	0.00	0.00	0.00	#DIV/0!	0.00	0.00
CONTRACT REPAIRS 100.100.00275	3,667,239.06	167,110.37	2,341,073.47	63.8%	1,326,165.59	0.00
RESIDENTIAL PROGRAM 100.100.00280	0.00	0.00	0.00	#DIV/0!	0.00	0.00
TRAVEL 100.100.00300	10,041.25	402.75	8,823.98	87.9%	1,217.27	0.00
O.P.E.R.S. 100.100.00400	28,595.06	2,246.34	28,595.06	100.0%	0.00	0.00
WORKERS' COMP 100.100.00425	2,150.00	717.78	775.67	36.1%	0.00	1,374.33
UNEMPLOYMENT 100.100.00450	0.00	0.00	0.00	#DIV/0!	0.00	0.00

MEDICARE	3,200.00	224.80	2,875.87	89.9%	0.00	324.13
100.100.00460						
OTHER EXPENSES	100,255.00	2,929.64	100,034.61	99.8%	220.39	0.00
100.100.00475						
HOSPITALIZATION	45,165.36	3,763.78	45,165.36	100.0%	0.00	0.00
100.100.00500						
TOTAL:	4,101,645.73	193,690.74	2,754,639.16	67.2%	1,330,102.01	16,904.56

Calendar Year 2023 Receipts and Cash Journal

December 2023							
	Account Number	Description	Accumulated From Previous Report	Current Month's Report	Accumulated Year-to-Date	% of Anticipated Revenue	Anticipated CY Revenue
FEDERAL FUNDS							
Title XX	100.100.10165	Fed MH	31,279.00	0.00	31,279.00	77.2%	40,513.00
MH Block Grant	100.100.10126	Fed MH	43,471.75	0.00	43,471.75	102.8%	42,304.00
ADTR Block Grant	100.100.10122	Fed AOD	219,661.50	0.00	219,661.50	91.6%	239,692.00
Federal Grants	100.100.10167	Federal Grants	830,877.18	193,991.47	1,024,868.65	183.0%	560,000.00
STATE FUNDS							
MH Subsidy	100.100.10121	State MH	906,290.75	0.00	906,290.75	102.2%	886,758.00
Recovery Housing	100.100.10123	State AOD	48,400.00	0.00	48,400.00	105.4%	45,900.00
AOD Subsidy	100.100.10127	State AOD	76,176.00	0.00	76,176.00	100.0%	76,176.00
State Grants	100.100.10166	State MH & Aod	220,453.88	0.00	220,453.88	78.0%	282,785.50
LOCAL FUNDS							
Real Estate Tax	100.100.10100	Huron Levy	569,333.48	0.00	569,333.48	101.7%	560,000.00
Tangible Personal Tax	100.100.10101	Huron Levy	0.00	0.00	0.00	0.0%	80.00
Taxes- Rollback & Homestead	100.100.10102	Huron Levy	14,522.53	0.00	14,522.53	90.8%	16,000.00
Other Receipts	100.100.10170	Other Receipts	26,150.39	14,792.85	40,943.24	818.9%	5,000.00
IDAT	100.100.10168	IDAT	0.00	0.00	0.00	#DIV/0!	0.00
TOTAL RECEIPTS:			\$ 2,986,616.46	\$ 208,784.32	\$ 3,195,400.78	116.0%	2,755,208.50
CASH JOURNAL RECONCILIATION							
Beginning Cash Balance:			\$ 3,146,345.05				
Plus: Receipts			208,784.32				
Equals: Total Balance			\$ 3,355,129.37				
Minus: Expenditures			193,690.74				
Equals: Ending Balance			\$ 3,161,438.63				
Minus: Encumbrances			1,330,102.01				
Equals:			\$ 1,831,336.62				

Attachment VI

Huron County Expense Audit Trail Report

Date Range: 12/1/2023 to 12/31/2023

Include Inactive Accounts: No

Accounts: 100.100.00125 to 100.100.00500

Journal Definitions: Expense Correcting Journal, Expense Journal

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
100.100.00175 Supplies						
EJ2023120006-209	12/06/2023	LEVY Batteries & wreath lights	CK0000432119-01 PO2023-00425 Amazon Capital Services	23-0827 Inv 1V9K-	\$47.09	\$0.00
EJ2023120006-211	12/06/2023	LEVY K-Cups & Command Stri	CK0000432119-01 PO2023-00425 Amazon Capital Services	23-0828 Inv 1THR-	\$48.14	\$0.00
EJ2023120021-209	12/20/2023	DFC Journals, Glue Sticks, Sci	CK0000432533-01 PO2023-00425 Amazon Capital Services	23-0852 Inv 197X-	\$154.61	\$0.00
100.100.00175 Total:					\$249.84	\$0.00
100.100.00275 Contract Repairs						
EJ2023120006-213	12/06/2023	GRF 421 MH Medicaid Applicat	CK0000432122-01 PO2023-00426 Brown Consulting LTD	23-0829 Inv 11272	\$6,200.00	\$0.00
EJ2023120006-215	12/06/2023	GRF 421 MH GOSH 112823 fr	CK0000213920-01 PO2023-00426 Family Life Counseling and Ps	23-0830 MH 11282	\$611.11	\$0.00
EJ2023120006-217	12/06/2023	RECOVERY HOUSING WHOH	CK0000213920-01 PO2023-00426 Family Life Counseling and Ps	23-0831 WHOH Se	\$4,711.00	\$0.00
EJ2023120006-219	12/06/2023	RECOVERY HOUSING WHOH	CK0000213920-01 PO2023-00426 Family Life Counseling and Ps	23-0832 WHOH O	\$4,711.00	\$0.00
EJ2023120006-221	12/06/2023	RECOVERY HOUSING MHOH	CK0000213920-01 PO2023-00426 Family Life Counseling and Ps	23-0833 MHOH Oc	\$8,917.00	\$0.00
EJ2023120006-223	12/06/2023	CRISIS FLEX After-hours Crisi	CK0000432121-01 PO2023-00426 Firelands Counseling & Recov	23-0834 Inv 3284	\$632.61	\$0.00
EJ2023120006-225	12/06/2023	SAPT TX Peer Support Service	CK0000213921-01 PO2023-00426 Lets Get Real Inc	23-0837 Oct 2023	\$7,578.00	\$0.00
EJ2023120006-227	12/06/2023	LEVY Ofc Phone Services 120	CK0000432120-01 PO2023-00426 Mitel	23-0838 Inv 45266	\$195.22	\$0.00
EJ2023120006-229	12/06/2023	LEVY Ofc Electric Services 102	CK0000432123-01 PO2023-00426 Ohio Edison	23-0839/90377632	\$178.71	\$0.00
EJ2023120006-231	12/06/2023	LEVY WHOH-A Electric Servic	CK0000432123-01 PO2023-00426 Ohio Edison	23-0840/90297682	\$157.19	\$0.00
EJ2023120006-233	12/06/2023	LEVY WHOH-B Electric Servic	CK0000432123-01 PO2023-00426 Ohio Edison	23-0841/90297682	\$195.85	\$0.00
EJ2023120006-235	12/06/2023	GRF 421 MH CROSSWAEH C	CK0000213922-01 PO2023-00426 Oriana House Inc	23-0842 Inv AR16	\$315.00	\$0.00
EJ2023120006-237	12/06/2023	SAPT TX GOSH 112823 from	CK0000213922-01 PO2023-00426 Oriana House Inc	23-0843 SUD GOS	\$4,989.15	\$0.00
EJ2023120013-147	12/13/2023	LEVY Miriam House from 3708	CK0000213943-01 PO2023-00426 Catholic Charities Diocese of	23-0845 October 2	\$4,701.07	\$0.00
EJ2023120013-149	12/13/2023	LEVY WHOH-B Internet Servic	CK0000432308-01 PO2023-00426 Charter Communications	23-0846 Acc 8361	\$101.79	\$0.00
EJ2023120013-151	12/13/2023	LEVY Ofc Water Services 1025	CK0000213944-01 PO2023-00426 City of Norwalk	23-0847 Acct E041	\$27.60	\$0.00
EJ2023120013-153	12/13/2023	LEVY WHOH-1a Water Service	CK0000213944-01 PO2023-00426 City of Norwalk	23-0848 Acct D274	\$140.10	\$0.00
EJ2023120013-155	12/13/2023	LEVY WHOH-B Water Services	CK0000213944-01 PO2023-00426 City of Norwalk	23-0849 Acct D274	\$72.90	\$0.00
EJ2023120013-157	12/13/2023	GRF 421 MH GOSH 120423 fr	CK0000213945-01 PO2023-00426 Family Life Counseling and Ps	23-0850 MH GOS	\$738.04	\$0.00
EJ2023120013-159	12/13/2023	ATP Client Needs from 370845	CK0000213945-01 PO2023-00426 Family Life Counseling and Ps	23-0851 Inv 2030	\$1,210.00	\$0.00
EJ2023120021-211	12/20/2023	LEVY Mentimeter Survey Progr	CK0000432541-01 PO2023-00426 Ashley Morrow	23-0873 Dec 2023	\$143.88	\$0.00
EJ2023120021-213	12/20/2023	LEVY Cell phone reimburseme	CK0000432541-01 PO2023-00426 Ashley Morrow	23-0874 Nov 2023	\$60.00	\$0.00
EJ2023120021-217	12/20/2023	LEVY Miriam House from 371	CK0000214072-01 PO2023-00426 Catholic Charities Diocese of	23-0853 November	\$5,142.50	\$0.00
EJ2023120021-219	12/20/2023	LEVY WHOH-A Internet Servic	CK0000432536-01 PO2023-00426 Charter Communications	23-0854 Acct 8361	\$96.79	\$0.00
EJ2023120021-221	12/20/2023	LEVY WHOH-A Gas Services	CK0000432539-01 PO2023-00426 Columbia Gas of Ohio	23-0856 Acct 2070	\$78.83	\$0.00
EJ2023120021-223	12/20/2023	LEVY WHOH-B Gas Services	CK0000432539-01 PO2023-00426 Columbia Gas of Ohio	23-0857 Acct 2070	\$90.85	\$0.00
EJ2023120021-225	12/20/2023	LEVY Adobe, Wix 102823-113	CK0000432543-01 PO2023-00426 Elan Financial Services	23-0858 Acct 4798	\$331.97	\$0.00
EJ2023120021-229	12/20/2023	SAPT PREV Adventure Therap	CK0000214073-01 PO2023-00426 Family Life Counseling and Ps	23-0859 Inv 3087	\$1,569.60	\$0.00
EJ2023120021-231	12/20/2023	GRF 421 MH HC Schools GOS	CK0000214073-01 PO2023-00426 Family Life Counseling and Ps	23-0860 Inv 2013	\$1,111.49	\$0.00
EJ2023120021-233	12/20/2023	GRF 421 MH HC Schools GOS	CK0000214073-01 PO2023-00426 Family Life Counseling and Ps	23-0861 Inv 2044	\$1,050.10	\$0.00
EJ2023120021-235	12/20/2023	ATP Client Needs from 371480	CK0000214073-01 PO2023-00426 Family Life Counseling and Ps	23-0862 Inv 2049	\$1,300.00	\$0.00
EJ2023120021-237	12/20/2023	CRISIS FLEX Crisis Flex from	CK0000432540-01 PO2023-00426 Firelands Counseling & Recov	23-0863 Inv 3301	\$3,500.00	\$0.00

Expense Audit Trail Report
From: 12/1/2023 to 12/31/2023

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2023120021-239	12/20/2023	MHBG GOSH 121223 from 37	CK0000432540-01 PO2023-00426 Firelands Counseling & Recov	23-0864 GOSH M	\$11,146.53	\$0.00
EJ2023120021-241	12/20/2023	BOTH COMM INVEST GOSH	CK0000432540-01 PO2023-00426 Firelands Counseling & Recov	23-0864 GOSH M	\$26,275.27	\$0.00
EJ2023120021-243	12/20/2023	GRF 421 AOD GOSH 121223 f	CK0000432540-01 PO2023-00426 Firelands Counseling & Recov	23-0864 GOSH SU	\$771.62	\$0.00
EJ2023120021-245	12/20/2023	ATP Admin Costs for Family D	CK0000432537-01 PO2023-00426 Huron County Juvenile Court	23-0865 SFY24	\$1,954.00	\$0.00
EJ2023120021-247	12/20/2023	LEVY Cell phone reimburseme	CK0000432542-01 PO2023-00426 Kristen Cardone	23-0875 Nov 2023	\$60.00	\$0.00
EJ2023120021-251	12/20/2023	ATP Personnel from 371480 -	CK0000214074-01 PO2023-00426 Lets Get Real Inc	23-0866 Oct 2023	\$912.00	\$0.00
EJ2023120021-253	12/20/2023	ATP Personnel from 371480 -	CK0000214074-01 PO2023-00426 Lets Get Real Inc	23-0867 Sept 2023	\$855.00	\$0.00
EJ2023120021-255	12/20/2023	ATP Personnel from 371480 -	CK0000214074-01 PO2023-00426 Lets Get Real Inc	23-0868 Aug 2023	\$388.50	\$0.00
EJ2023120021-257	12/20/2023	ATP Personnel/Client Needs fr	CK0000214074-01 PO2023-00426 Lets Get Real Inc	23-0869 July 2023	\$1,806.13	\$0.00
EJ2023120021-259	12/20/2023	LEVY Ofc Phone Services 010	CK0000432534-01 PO2023-00426 Mitel	23-0870 Inv 45555	\$198.86	\$0.00
EJ2023120021-261	12/20/2023	ATP Admin Costs for NMC Dru	CK0000432535-01 PO2023-00426 Norwalk Municipal Court	23-0871 Statement	\$489.00	\$0.00
EJ2023120021-263	12/20/2023	LEVY Commercial Insurance fr	CK0000432538-01 PO2023-00426 The Cincinnati Insurance Com	23-0855 Acct 1000	\$4,070.00	\$0.00
EJ2023120033-175	12/28/2023	DFC PROSPER 2024 Member	CK0000432914-01 PO2023-00426 CADCA	23-0879 Member I	\$300.00	\$0.00
EJ2023120033-177	12/28/2023	LEVY Ofc Internet Services 12	CK0000432921-01 PO2023-00426 Charter Communications	23-0880 Inv 01577	\$237.97	\$0.00
EJ2023120033-179	12/28/2023	LEVY Ofc Gas Services 11132	CK0000432916-01 PO2023-00426 Columbia Gas of Ohio	23-0881 Acct 2070	\$68.67	\$0.00
EJ2023120033-181	12/28/2023	ATP Huron County Juv Court,	CK0000432922-01 PO2023-00426 Firelands Counsel & Recovery	23-0882 Inv 3300	\$331.87	\$0.00
EJ2023120033-183	12/28/2023	ATP Huron County Juv Court,	CK0000432915-01 PO2023-00426 Firelands Counsel & Recovery	23-0883 Inv 3269	\$280.80	\$0.00
EJ2023120033-185	12/28/2023	ATP Housing from 372106 - 20	CK0000432919-01 PO2023-00426 Firelands Counsel & Recovery	23-0884 Inv 3100	\$1,215.00	\$0.00
EJ2023120033-187	12/28/2023	ATP Huron County Juv Court,	CK0000432926-01 PO2023-00426 Firelands Counsel & Recovery	23-0885 Inv 3148	\$3,389.15	\$0.00
EJ2023120033-189	12/28/2023	ATP Huron County Juv Court fr	CK0000432924-01 PO2023-00426 Firelands Counsel & Recovery	23-0886 Inv 3226	\$529.35	\$0.00
EJ2023120033-191	12/28/2023	GRF 421 MH Clinical Exceptio	CK0000432917-01 PO2023-00426 Firelands Counsel & Recovery	23-0887 Inv 3314	\$1,417.03	\$0.00
EJ2023120033-193	12/28/2023	GRF 421 AOD Clinical Excepti	CK0000432918-01 PO2023-00426 Firelands Counsel & Recovery	23-0887 Inv 3314	\$227.90	\$0.00
EJ2023120033-195	12/28/2023	LEVY Clinical Exceptions from	CK0000432923-01 PO2023-00426 Firelands Counsel & Recovery	23-0887 Inv 3314	\$162.00	\$0.00
EJ2023120033-197	12/28/2023	COVID AUD Grant from 37210	CK0000432925-01 PO2023-00426 Firelands Counsel & Recovery	23-0888 Inv 3315	\$11.74	\$0.00
EJ2023120033-199	12/28/2023	GRF 421 MH GOSH 121923 fr	CK0000214151-01 PO2023-00426 Family Life Counseling and Ps	23-0889 MH GOS	\$5,805.22	\$0.00
EJ2023120033-201	12/28/2023	RECOVERY HOUSING WHOH	CK0000214151-01 PO2023-00426 Family Life Counseling and Ps	23-0890 Nov 2023	\$3,675.07	\$0.00
EJ2023120033-203	12/28/2023	LEVY Recovery Housing WHO	CK0000214151-01 PO2023-00426 Family Life Counseling and Ps	23-0890 Nov 2023	\$525.93	\$0.00
EJ2023120033-205	12/28/2023	Recovery Housing MHOH from	CK0000214151-01 PO2023-00426 Family Life Counseling and Ps	23-0891 Nov 2023	\$7,846.00	\$0.00
EJ2023120033-207	12/28/2023	LEVY PROMO 2024 Fair Booth	CK0000432920-01 PO2023-00426 Huron County Agricultural Soc	23-0892 2024 Fair	\$600.00	\$0.00
EJ2023120033-209	12/28/2023	SAPT TX Peer Support Service	CK0000214152-01 PO2023-00426 Lets Get Real Inc	23-0893 Nov 2023	\$11,880.00	\$0.00
EJ2023120033-211	12/28/2023	ATP Personnel from 372106 -	CK0000214152-01 PO2023-00426 Lets Get Real Inc	23-0894 Nov 2023	\$2,109.00	\$0.00
EJ2023120033-213	12/28/2023	SOS 3.02 Recovery Navigator	CK0000214153-01 PO2023-00426 Oriana House Inc	23-0895 Inv AR169	\$8,399.02	\$0.00
EJ2023120033-215	12/28/2023	SOS 3.02 Recovery Navigator	CK0000214153-01 PO2023-00426 Oriana House Inc	23-0896 Inv AR169	\$7,856.39	\$0.00
EJ2023120033-217	12/28/2023	DFC Reimbursement of Wix Pa	CK0000214154-01 PO2023-00426 Nicole Cross	23-0897 June 2023	\$456.00	\$0.00
100,100,00275 Total:					\$167,110.37	\$0.00
100.100.00300 Travel						
EJ2023120021-215	12/20/2023	LEVY Milage Reimbursement fr	CK0000432541-01 PO2023-00427 Ashley Morrow	23-0877 Nov 2023	\$80.10	\$0.00
EJ2023120021-249	12/20/2023	LEVY Milage Reimbursement fr	CK0000432542-01 PO2023-00427 Kristen Cardone	23-0876 Nov 2023	\$322.65	\$0.00
100.100.00300 Total:					\$402.75	\$0.00
100.100.00400 OPERS						
EJ2023120010-175	12/13/2023	Matching for OPERS 2129-08 (	CK0000020311-34 Ohio Public Employees Retirement System	Inv_189108	\$1,123.17	\$0.00
EJ2023120010-233	12/13/2023	Matching for OPERS 2129-08 (	CK0000020311-34 Ohio Public Employees Retirement System	Inv_190358	\$1,123.17	\$0.00
100,100,00400 Total:					\$2,246.34	\$0.00

Expense Audit Trail Report
From: 12/1/2023 to 12/31/2023

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
100.100.00425 Workers Compensation						
EJ2023120019-079	12/15/2023	Employer Installment Premium	CK0000020324-01 Ohio Bureau of Workers Compensation	1016846087	\$717.78	\$0.00
100.100.00425 Total:					\$717.78	\$0.00
100.100.00460 Medicare						
EJ2023120011-111	12/11/2023	Matching for Medicare (Matchi	CK0000020312-38 Civista Bank-Payroll Taxes	Inv_191053	\$112.40	\$0.00
EJ2023120028-045	12/26/2023	Matching for Medicare (Matchi	CK0000020314-42 Civista Bank-Payroll Taxes	Inv_192428	\$112.40	\$0.00
100.100.00460 Total:					\$224.80	\$0.00
100.100.00475 Other Expenses						
EJ2023120006-239	12/06/2023	LEVY 2024 Membership from 3	CK0000432124-01 PO2023-00428 Huron County Chamber of Co	23-0835 2024 Due	\$255.00	\$0.00
EJ2023120006-241	12/06/2023	LEVY PROMO Grocery Tote B	CK0000432125-01 PO2023-00428 Insight Type & Graphics	23-0836 Inv 15571	\$1,430.00	\$0.00
EJ2023120013-161	12/13/2023	LEVY PROSPER Youth Summi	CK0000432309-01 PO2023-00428 Catering by Design	23-0844 Inv 7598	\$860.00	\$0.00
EJ2023120021-227	12/20/2023	LEVY PROMO Stepping Up Fo	CK0000432543-01 PO2023-00428 Elan Financial Services	23-0858 Acct 4798	\$334.64	\$0.00
EJ2023120021-265	12/20/2023	SPF OPC Registration for FCF	CK0000432544-01 PO2023-00428 The Ohio State University	23-0872 Inv CI-002	\$50.00	\$0.00
100.100.00475 Total:					\$2,929.64	\$0.00
100.100.00500 Hospitalization						
EJ2023120004-077	12/04/2023	Deduction: Hartford Life Insura	CK0000432055-20 The Hartford	Inv_190350	\$5.01	\$0.00
EJ2023120025-045	12/22/2023	December Health Insurance fro	CK0000432758-01 Huron County Treasurer	December	\$3,758.77	\$0.00
100.100.00500 Total:					\$3,763.78	\$0.00
Mental Health Totals:					\$177,645.30	\$0.00
Fund: 100 Total:					\$177,645.30	\$0.00
Grand Total:					\$177,645.30	\$0.00

