

Finance Committee Meeting

Meeting date: Tuesday, July 11, 2023

Meeting time: 12:31pm – 1:29pm

Meeting location: 2 Oak Street, Norwalk

Recorder: Cari Williamson

Committee Members Present:

X	Ben Chaffee, Jr., Board Chair	X	Sandy Hovest
	Tom Sharpnack, Committee Chair - Excused	X	Carol Anderson
X	Nora Knople	X	John Soisson
	Open Seat		

Board Staff Present:

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

Gracyn Shupp, Intern

Unfinished business/updates:

- July Meeting
 - July 18, 2023 at Huron County DJFS, Norwalk
 - 5:00pm Board members Roles and Responsibilities training with Ohio Association of County Behavioral Health Authorities (OACBHA).
 - 6:15pm Board meeting will begin.
 - Executive Session will be held at the end of the Board meeting to discuss staff reviews.
 - Board member survey
 - Board members will complete a one-page survey about their experience as being a Board member and provide feedback or comments on what is working and what can be improved. The Governance committee will review the surveys and recommend any changes to policies or the strategic plan, if needed.
- Budget Update
 - Ms. Cardone shared that the State finalized their SFY2024 and 2025 budget.
 - 421 Continuum of Care line item was not cut.
 - State Hospitals are getting less funds.
 - Group Homes (RSS) increased funding.
 - Criminal Justice stayed the same.
 - Medicaid rates increased 10%.
 - Recovery Housing lowered the budget amount, but funds were not cut.
 - 988 funding increased.
 - The language that would have eliminated the ability to run replacement levies was removed.
 - Adds language to ORC 340.036 that states – “The Board may contract with a government entity, for-profit entity, or nonprofit entity. Any such entity may be faith-based.”

- ADAMH Board will be required to annually update and publish on the board's website a list of all OTP (Opiate Treatment Provider) programs operating within the board's district.
 - There will be guidance as to whether all OTP programs need to be listed or only the contracted agencies. Currently the Board has a policy in place that prohibits the board from referring to agencies that the board does not contract with. If all programs need to be listed there will need to be a policy change.
- Open Board Seat
 - Ms. Cardone shared she received an application from Ms. Wendie Parsons-Nuhn for the open Board seat. Ms. Cardone's recommendation was to look for someone with behavioral health experience. Ms. Parsons-Nuhn has been a clinician for over 25 years. She has experience with mental health, substance use, and has her own private practice. She lives in Wakeman. She has a strong personality and is passionate about behavioral health, which are positive characteristics for a Board member. Ms. Cardone and Program Committee members believe Ms. Parsons-Nuhn would be a great addition to the Board.
 - Finance committee members were in support of the addition of Ms. Parsons-Nuhn as a Board member.
 - Ms. Cardone will forward her application to the Huron County Commissioners for approval.
- Agency Updates
 - Service Changes/Updates
 - Firelands Counseling (Potential Motion)
 - Ms. Cardone shared that she received from Firelands Counseling their afterhours (12a-8a) hotline personnel cost, which is \$11,680.00.00. Firelands Counseling stated the cost for ambulance services is minimal since there were so few crises during these hours. Her recommendation is to decrease Firelands Counseling's contract by \$11,680.00.
 - The Board will spend approximately \$5,000 on new marketing materials due to the change in hotline number.
 - There was discussion on how the remaining \$6,680 should be spent. Some suggestions were using it to fund mental health EMS transports during the hours of 12a-8a or allocating it to Family Life Counseling for their mental health transports of MRSS patients. There was not a decision made at this time. The remainder of the funds will remain with the MHAS Board until a decision is made.
 - Finance committee members were in support of adding a motion to decrease Firelands Counseling's contract in the amount of \$11,680.00 to the Board meeting agenda.
 - Family Life Counseling
 - Mrs. Cardone shared that 419 clients were served in the Willard office in FY23. FLC stated these clients will all be served by the Norwalk office staff. Because of this, the Board is unable to pull funding back.
 - Ms. Cardone shared that she requested an update from FLC regarding missing documents and was informed that the files were all recovered and that FLC has taken the appropriate steps to address the security breach. Ms. Cardone responded asking for an update on the computer that was also in the vehicle. A response email stated their IT department shut down the laptop the next day. Joy Reeder,

Assistant Clinical Director, apologized to the Board for not making them aware of the incident right away.

- Utilization Review (Potential Motion)
 - Ms. Cardone shared that annually the Board is required to audit agencies receiving federal funds. This focuses primarily on quality of services provided and ensuring billing in GOSH aligns with records, it does not look at financials. Given that the Board has a couple of agencies (FLC House of Hope and Let's Get Real) that bill some services outside of the fee for service model and receive federal funds, it is recommended by the prosecutor that we have them complete a utilization review. They would submit the following: how much money is going where and documentation to back this up.
 - Motion: To request a utilization review from Family Life Counseling for recovery housing services and Let's Get Real for SFY 2023.
 - Finance committee members were in support of adding a motion to request a utilization review from Family Life Counseling for recovery housing services and Let's Get Real to the Board meeting agenda.
- Brown Consulting Audits
 - Ms. Cardone shared that a summary of the audits will be included in the attachments for the Program Committee.

Discussion Items:

- Grant Application (Revised Motion)
 - ODH Adolescent Health Resiliency
 - Motion: To revise Motion #3 from the June 20, 2023 Board meeting, authorizing the Executive Director to apply for the Ohio Department of Health Adolescent Health Resiliency grant in an amount not to exceed \$150,000.00 per year.
 - Ms. Cardone shared that the Board approved this motion last month for \$125,000 but the grant can be approved for up to \$150,000. She is requesting authorization to revise the prior motion to change the dollar amount requested to \$150,000. This grant was submitted on July 10, 2023.
 - Finance committee members were in favor of adding a motion to revise the dollar amount in the prior motion to the Board meeting agenda.
 - Public Fund of Ohio (Motion)
 - Motion: Authorize the Executive Director to apply for the Public Fund of Ohio Youth Suicide Prevention funding opportunity in an amount not to exceed \$50,000.00 per year.
 - Ms. Cardone shared that this funding opportunity is for two years. The funds will go to the prevention coalition for evidence-based prevention strategies in the community.
 - Finance committee members were in favor of adding the motion for applying for the funding opportunity to the Board meeting agenda.
- June 2023 Financial Report & Statement of Activities (Attachment I, motion)
 - Revenues: \$176,576.77
 - Expenditures: \$194,905.16
 - Cash Balance: \$2,840,058.27
 - Encumbrances: \$2,363,140.58
 - Ending Balance: \$476,917.69
 - Finance committee members had no questions regarding the financial report & statement of activities. They were in favor of adding this motion to the Board meeting agenda.
- June 2023 List of Bills (Attachment II, motion)

- Finance committee members had no questions regarding the list of bills. They were in favor of adding this motion to the Board meeting agenda.

Attachment I

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

JUNE 2023 YTD INCOME	MONTH TO DATE ACTIVITES	YEAR TO DATE ACTIVITES	ANNUAL BUDGET	\$OVER/UNDER BUDGET	% OF BUDGET
REAL ESTATE TAX	\$0.00	\$569,490.36	\$540,000.00	\$29,490.36	105.46%
TANGIBLE PERSONAL TAX	\$0.00	\$0.00	\$80.00	(\$80.00)	0.00%
TAXES-ROLLBACK & HOMESTEAD	\$0.00	\$14,718.49	\$16,000.00	(\$1,281.51)	91.99%
MH SUBSIDY	\$0.00	\$865,442.25	\$886,758.00	(\$21,315.75)	97.60%
ADTR BLOCK GRANT	\$0.00	\$239,692.00	\$239,692.00	\$0.00	100.00%
RECOVERY HOUSING	\$0.00	\$70,762.00	\$70,762.00	\$0.00	100.00%
MH BLOCK GRANT	\$0.00	\$45,671.75	\$44,504.00	\$1,167.75	102.62%
AOD SUBSIDY	\$0.00	\$76,176.00	\$76,176.00	\$0.00	100.00%
TITLE XX	\$9,927.00	\$39,846.00	\$40,513.00	(\$667.00)	98.35%
STATE GRANTS	\$14,156.30	\$188,475.26	\$282,785.50	(\$94,310.24)	66.65%
FEDERAL GRANTS	\$152,493.47	\$572,579.64	\$1,085,936.03	(\$513,356.39)	52.73%
IDAT	\$0.00	\$867.53	\$0.00	\$867.53	#DIV/0!
OTHER RECEIPTS	\$0.00	\$18,836.46	\$5,000.00	\$13,836.46	376.73%
TOTAL INCOME	\$176,576.77	\$2,702,557.74	\$3,288,206.53	(\$585,648.79)	82.19%
EXPENSES					
ADMIN-Levy	\$23,198.14	\$184,082.89	\$178,000.00	\$6,082.89	103.42%
ADMIN-Allocations	\$0.00	\$112,499.00	\$112,499.00	\$0.00	100.00%
ADULT ADVOCACY	\$0.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
BROWN CONSULTING	\$0.00	\$10,260.00	\$28,250.00	(\$17,990.00)	36.32%
BUILDING REPAIRS	\$149.00	\$13,781.50	\$15,000.00	(\$1,218.50)	91.88%
DARE/SRO CONTRACTS	\$0.00	\$9,000.00	\$12,000.00	(\$3,000.00)	75.00%
CARLA DAVIS	\$0.00	\$475.00	\$2,000.00	(\$1,525.00)	23.75%
FAMILY & CHILDREN FIRST COUNCIL	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100.00%
FAMILY LIFE COUNSELING	\$3,452.99	\$79,361.80	\$128,466.00	(\$49,104.20)	61.78%
FAMILY LIFE COUNSELING-WOMENS HOUSE OF HOPE UTILITIES (LEVY)	\$514.15	\$9,642.82	\$7,000.00	\$2,642.82	137.75%
FIRELANDS COUNSELING & RECOVERY	\$38,717.85	\$586,353.95	\$713,478.10	(\$127,124.15)	82.18%
FIRELANDS COUNSELING & RECOVERY-CENTRAL PHARMACY	\$569.68	\$8,340.00	\$58,959.78	(\$50,619.78)	14.15%
GEISLER IT-GOSH	\$0.00	\$2,534.00	\$2,500.00	\$34.00	101.36%
GUARDIANSHIP LEGAL FEES	\$0.00	\$225.00	\$3,000.00	(\$2,775.00)	7.50%
HURON COUNTY JUVENILE COURT	\$0.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
HURON COUNTY SCHOOLS-AFTERPROM	\$0.00	\$6,499.99	\$6,500.00	(\$0.01)	100.00%
HURON COUNTY SHERIFF-PSYCH JAIL MEDS	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
LET'S GET REAL	\$10,216.00	\$81,243.00	\$85,000.00	(\$3,757.00)	95.58%
MHFA ADMIN-A. MORROW INSTRUCTOR REIMBURSEMENT	\$0.00	\$2,036.96	\$0.00	\$2,036.96	#DIV/0!
MHR SB CLARKE, GREENE, MADISON-GOSH	\$0.00	\$10,500.00	\$10,500.00	\$0.00	100.00%
MHR SB SOSW	\$3,000.00	\$12,000.00	\$12,000.00	\$0.00	100.00%
MIRIAM HOUSE	\$0.00	\$44,426.53	\$45,000.00	(\$573.47)	98.73%
NAMI NW - CISM & CIT	\$0.00	\$37,220.00	\$38,000.00	(\$780.00)	97.95%
OACHBHA	\$0.00	\$7,000.00	\$7,000.00	\$0.00	100.00%
OHIO GUIDESTONE	\$462.38	\$7,626.28	\$19,998.00	(\$12,371.72)	38.14%
ORIANA HOUSE	\$12,725.72	\$112,164.60	\$165,918.00	(\$53,753.40)	67.60%
PREVENTION	\$0.00	\$5,869.62	\$6,102.00	(\$232.38)	96.19%
PROMO-Board Operating Expenses	\$66.16	\$12,732.60	\$12,500.00	\$232.60	101.86%
REACH OUR YOUTH	\$4,755.35	\$23,760.66	\$40,000.00	(\$16,239.34)	59.40%
SERVICES FOR AGING	\$6,070.36	\$20,517.00	\$20,516.00	\$1.00	100.00%
ZEPF CENTER	\$0.00	\$0.00	\$2,918.10	(\$2,918.10)	0.00%
ORIGINAL CONTRACT TOTAL	\$103,897.78	\$1,462,153.20	\$1,795,104.98	(\$332,951.78)	81.45%
Additional Funding					
ADDICTION TREATMENT PROGRAM (ATP) & CARRYOVER	\$2,284.95	\$42,079.50	\$70,249.00	(\$28,169.50)	59.90%
ARPA (FCFC)	\$13,895.00	\$42,695.00	\$60,000.00	(\$17,305.00)	71.16%
CADCA Scholarship	\$0.00	\$2,976.33	\$3,200.00	(\$223.67)	93.01%
COMMUNITY TRANSITION PROGRAM (CTP) CARRYOVER	\$60.64	\$233.54	\$42,693.91	(\$42,460.37)	0.55%
FAMILY & CHILDREN FIRST COUNCIL (LEVY)	\$0.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
FAMILY LIFE COUNSELING-RECOVERY HOUSING	\$0.00	\$70,762.00	\$70,762.00	\$0.00	100.00%
FAMILY LIFE COUNSELING-RECOVERY HOUSING (LEVY)	\$27,584.82	\$82,660.29	\$106,824.00	(\$24,163.71)	77.38%
HEALING COMMUNITIES	\$4,095.21	\$8,460.24	\$27,963.00	(\$19,502.76)	30.26%
IDAT	\$0.00	\$867.53	\$0.00	\$867.53	#DIV/0!
MHBG FORENSIC MONITORING-ADDITONAL FUNDING	\$0.00	\$0.00	\$2,200.00	(\$2,200.00)	0.00%
MHBG COVID MITIGATION FUNDING CARRYOVER	\$25.27	\$4,453.16	\$7,026.38	(\$2,573.22)	63.38%
MHBG COVID FORENSIC MONITORING	\$0.00	\$0.00	\$614.45	(\$614.45)	0.00%
MRSS	\$8,018.84	\$175,404.31	\$237,787.50	(\$62,383.19)	73.77%

MULTI-SYSTEM ADULT	\$0.00	\$10,170.00	\$10,170.00	\$0.00	100.00%
NORTHPOINT ESC-DEVIN WAGES	\$0.00	\$0.00	\$2,024.63	(\$2,024.63)	0.00%
OACHBHA Agency Appreciation Mini Grant	\$0.00	\$1,500.00	\$1,500.00	\$0.00	100.00%
OACHBHA Crisis Text Line Mini Grant	\$0.00	\$2,465.00	\$2,465.00	\$0.00	100.00%
COMMUNITY TALKS-PROSPER (TOWNHALL)	\$0.00	\$0.00	\$750.00	(\$750.00)	0.00%
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)	\$192.55	\$17,729.85	\$23,165.42	(\$5,435.57)	76.54%
ADDITIONAL FUNDING TOTAL	\$56,157.28	\$492,456.75	\$707,007.13	(\$214,550.38)	69.65%
SUBTOTAL	\$160,055.06	\$1,954,609.95	\$2,502,112.11	(\$547,502.16)	78.12%
FEDERAL FY23					
COSSAP	\$1,700.00	\$20,254.09	\$42,346.11	(\$22,092.02)	47.83%
DRUG FREE COMMUNITIES (10/1/22-9/30/23)	\$472.02	\$94,397.85	\$125,000.00	(\$30,602.15)	75.52%
Sandusky County SPF Grant	\$11,086.03	\$12,966.37	\$30,000.00	(\$17,033.63)	43.22%
SOS 3.0	\$22,161.73	\$189,533.87	\$247,511.25	(\$57,977.38)	76.58%
SOR 2.0 NCE	\$0.00	\$0.00	\$97,868.67	(\$97,868.67)	0.00%
SOS 3.0 Innovation	\$0.00	\$366,837.15	\$483,210.00	(\$116,372.85)	75.92%
FEDERAL FISCAL YEAR TOTAL	\$35,419.78	\$683,989.33	\$1,025,936.03	(\$341,946.70)	66.67%
TOTAL EXPENSES	\$195,474.84	\$2,638,599.28	\$3,530,048.41	(\$891,449.13)	74.75%

REPORTING PERIOD THRU	6/30/2023	% OF BUDGET / YTD (OVER/UNDER)	-25.25%
FY23 YTD Revenues - Expenses	\$63,958.46	YTD % OF ANNUAL BUDGET	-17.81%

FY 2023 - Huron County Levy Through June 2023

	Anticipated Amount	DATE AND MOTION NUMBER	% Actual Amount	Actual %
REVENUES				
Cash Balance from FY22			\$ 844,980.29	
Levy Settlement	\$ 572,000.00		\$ 572,573.16	102.13%
Homestead/Rollback	\$ 16,080.00		\$ 11,635.69	72.36%
Anticipated Levy Amount	\$ 588,080.00	Total Levy Amount Received	\$ 584,208.85	
		Total Actual Cash Amount	\$ 1,429,189.14	
EXPENSES				
	<u>Contract/ Allocations</u>		<u>Actual Expenditures</u>	
Firelands Counseling & Recovery Services	\$ 5,084.00	5/17/2022	\$ 1,025.49	20.17%
Family Life Counseling	\$ 900.00	5/17/2022	\$ -	0.00%
FLC-Recovery Housing	\$ 106,824.00	11/22/2022	\$ 82,660.29	77.38%
Oriana House	\$ 78,872.00	5/17/2022	\$ 32,547.87	41.27%
Catholic Charities-Miriam House	\$ 45,000.00	5/17/2022	\$ 44,426.53	98.73%
Enrichment Centers for Huron County	\$ 20,516.00	5/17/2022	\$ 20,517.00	100.00%
Family & Children First Council	\$ 30,000.00	9/20/2022	\$ 30,000.00	100.00%
Brown Consulting	\$ 22,230.00	5/17/2022	\$ 4,240.20	19.07%
Huron County Schools-After Prom	\$ 6,500.00	1/17/2023	\$ 6,499.99	100.00%
Huron County Sheriff's Office	\$ 6,000.00	5/17/2022	\$ 6,000.00	100.00%
NAMI NW (CIT & CISM)	\$ 38,000.00	5/17/2022	\$ 37,220.00	97.95%
NAMI NW	\$ 10,000.00	7/19/2022	\$ -	0.00%
Northpoint ESC	\$ 2,024.63	9/20/2022	\$ -	0.00%
Nowalk Police Department	\$ 3,000.00	5/17/2022	\$ -	0.00%
OACHBHA Membership Fees	\$ 7,000.00		\$ 7,000.00	100.00%
Reach Our Youth	\$ 40,000.00	5/17/2022	\$ 23,760.66	59.40%
Willard Police Department	\$ 3,000.00	5/17/2022	\$ 3,000.00	100.00%
Board Operated Expenses-Promotional Items Etc	\$ 12,500.00	1/17/2023	\$ 12,732.60	101.86%
Admin Costs	\$ 178,000.00	1/17/2023	\$ 184,082.89	103.42%
Admin-FLC WHOH Expenses	\$ 7,000.00		\$ 9,642.82	137.75%
Building Repairs	\$ 15,000.00	5/17/2022	\$ 13,781.50	91.88%
Total Expenditures	\$ 637,450.63		\$ 519,137.84	81.44%

FY23 ANTICIPATED LEVY RESERVES DIFFERENCE*****	FY23 CASH Balance*	\$ 910,051.30
\$ (49,370.63)		
	FY23 Unspent Obligations**	\$ 118,312.79
	FY23 Anticipated Levy Amount Remaining***	\$ 3,871.15
	Projected FY23 CASH/Carryover Balance****	\$ 795,609.66

*Actual Cash Amount minus Actual Total Expenditures
 **Contract Total Expenditures minus Actual Total Expenditures
 ***Anticipated Levy Amount minus Total Levy Amount Received
 ****FY23 Cash Balance minus FY23 Unspent Obligations plus FY23 Anticipated Levy Amount
 *****Anticipated Levy Amount minus Total Contracted Expenditures

Calendar Year 2023 Receipts and Cash Journal

June 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	11,425.00	9,927.00	21,352.00	52.7%	40,513.00
MH Block Grant	100.100.10126	Fed MH	22,319.75	0.00	22,319.75	52.8%	42,304.00
ADTR Block Grant	100.100.10122	Fed AOD	124,815.50	0.00	124,815.50	52.1%	239,692.00
Federal Grants	100.100.10167	Federal Grants	412,520.10	152,493.47	565,013.57	100.9%	560,000.00
STATE FUNDS							
MH Subsidy	100.100.10121	State MH	364,408.75	0.00	364,408.75	41.1%	886,758.00
Recovery Housing	100.100.10123	State AOD	22,950.00	0.00	22,950.00	50.0%	45,900.00
AOD Subsidy	100.100.10127	State AOD	25,688.00	0.00	25,688.00	33.7%	76,176.00
State Grants	100.100.10166	State MH & Aod	192,557.46	14,156.30	206,713.76	73.1%	282,785.50
LOCAL FUNDS							
Real Estate Tax	100.100.10100	Huron Levy	331,428.16	0.00	331,428.16	59.2%	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	7,192.85	0.00	7,192.85	45.0%	16,000.00
Other Receipts	100.100.10170	Other Receipts	9,041.88	0.00	9,041.88	180.8%	5,000.00
IDAT	100.100.10168	IDAT	0.00	0.00	0.00	#DIV/0!	0.00
TOTAL RECEIPTS:			\$ 1,524,347.45	\$ 176,576.77	\$ 1,700,924.22	61.7%	2,755,208.50
CASH JOURNAL RECONCILIATION							
Beginning Cash Balance:			\$ 2,858,386.66				
Plus: Receipts			176,576.77				
Equals: Total Balance			\$ 3,034,963.43				
Minus: Expenditures			194,905.16				
Equals: Ending Balance			\$ 2,840,058.27				
Minus: Encumbrances			2,363,140.58				
Equals:			\$ 476,917.69				

June 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	15,503.03	100,769.74	45.8%	0.00	119,230.26
SUPPLIES 100.100.00175	25,538.51	138.86	11,677.96	45.7%	13,860.55	0.00
EQUIPMENT 100.100.00200	0.00	0.00	0.00	#DIV/0!	0.00	0.00
CONTRACT REPAIRS 100.100.00275	3,717,315.58	168,105.64	1,407,108.11	37.9%	2,310,207.47	0.00
RESIDENTIAL PROGRAM 100.100.00280	0.00	0.00	0.00	#DIV/0!	0.00	0.00
TRAVEL 100.100.00300	10,578.76	631.14	4,526.49	42.8%	6,052.27	0.00
O.P.E.R.S. 100.100.00400	28,000.00	2,170.42	14,107.73	50.4%	0.00	13,892.27
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	216.92	1,413.91	44.2%	0.00	1,786.09
OTHER EXPENSES 100.100.00475	52,318.74	4,375.37	19,298.45	36.9%	33,020.29	0.00
HOSPITALIZATION 100.100.00500	45,000.00	3,763.78	22,582.68	50.2%	0.00	22,417.32
TOTAL:	4,104,101.59	194,905.16	1,581,542.96	38.5%	2,363,140.58	159,418.05

Attachment II

Huron County

Expense Audit Trail Report

Accounts: 100.100.00125 to 100.100.00500

From: 6/1/2023 to 6/30/2023

Include Inactive Accounts: No

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount	
100.100.00175 Supplies							
EJ2023060018-077	06/14/2023	DFC Certificate Frames from 3	CK0000427178-01	PO2023-00425 Amazon Capital Services	23-0414 Inv 1V4J-	\$45.98	\$0.00
EJ2023060039-093	06/28/2023	DFC Legal Pads, Markers, Pos	CK0000427584-01	PO2023-00425 Amazon Capital Services	23-0446 Inv 19NK-	\$54.92	\$0.00
EJ2023060039-095	06/28/2023	LEVY Weed & Grass Killer & R	CK0000427584-01	PO2023-00425 Amazon Capital Services	23-0447 Inv 119G-	\$37.96	\$0.00
100.100.00175 Total:					\$138.86	\$0.00	
100.100.00275 Contract Repairs							
EJ2023060009-097	06/07/2023	LEVY OFC Water & Sewer Ser	CK0000211901-01	PO2023-00426 City of Norwalk	23-0400 Acct E041	\$31.80	\$0.00
EJ2023060009-099	06/07/2023	LEVY WHOH-A Water & Sewer	CK0000211901-01	PO2023-00426 City of Norwalk	23-0401 Acct D274	\$138.00	\$0.00
EJ2023060009-101	06/07/2023	LEVY WHOH-B Water & Sewer	CK0000211901-01	PO2023-00426 City of Norwalk	23-0402 Acct D274	\$106.50	\$0.00
EJ2023060009-105	06/07/2023	SAPT TX GOSH 053023 from	CK0000211902-01	PO2023-00426 Family Life Counseling and Ps	23-0404 SUD GOS	\$618.39	\$0.00
EJ2023060009-107	06/07/2023	LEVY MHOH April 2023 from 3	CK0000211902-01	PO2023-00426 Family Life Counseling and Ps	23-0405 Recovery	\$8,591.15	\$0.00
EJ2023060009-109	06/07/2023	LEVY WHOH April 2023 from 3	CK0000211902-01	PO2023-00426 Family Life Counseling and Ps	23-0406 Recovery	\$5,346.50	\$0.00
EJ2023060009-111	06/07/2023	SPF Devin Pollick Personnel C	CK0000427036-01	PO2023-00426 North Point Educational Servic	23-0407 Billing 187	\$5,523.02	\$0.00
EJ2023060009-113	06/07/2023	CTP April 2023 Services from 3	CK0000211900-01	PO2023-00426 Oriana House Inc	23-0408 April 2023	\$60.64	\$0.00
EJ2023060009-115	06/07/2023	SPF CE Broker License from 3	CK0000427038-01	PO2023-00426 Devin Pollick	23-0410	\$39.99	\$0.00
EJ2023060009-117	06/07/2023	DFC Cell Phone Stipend from	CK0000427038-01	PO2023-00426 Devin Pollick	23-0410 May 2023	\$60.00	\$0.00
EJ2023060009-125	06/07/2023	LEVY Quarterly Bug Treatment	CK0000427037-01	PO2023-00426 Professional Bug Solutions	28999/23-0409 Ac	\$145.00	\$0.00
EJ2023060018-079	06/14/2023	LEVY Cell phone reimburseme	CK0000427183-01	PO2023-00426 Ashley Morrow	23-0424 May 2023	\$60.00	\$0.00
EJ2023060018-083	06/14/2023	LEVY WHOH-B Internet Servic	CK0000427181-01	PO2023-00426 Spectrum	23-0422 Acct 8361	\$96.79	\$0.00
EJ2023060018-085	06/14/2023	LEVY WHOH-A Internet Servic	CK0000427181-01	PO2023-00426 Spectrum	23-0421 Acct 8361	\$76.43	\$0.00
EJ2023060018-087	06/14/2023	LEVY Cell phone reimburseme	CK0000427182-01	PO2023-00426 Kristen Cardone	23-0425 May 2023	\$60.00	\$0.00
EJ2023060018-091	06/14/2023	ECMH Consultation from 3599	CK0000427179-01	PO2023-00426 OhioGuidestone	23-0420 Inv 14819	\$462.38	\$0.00
EJ2023060018-093	06/14/2023	SAPT PREV Adventure Therap	CK0000211927-01	PO2023-00426 Family Life Counseling and Ps	23-0416 Inv 1543	\$2,176.00	\$0.00
EJ2023060018-095	06/14/2023	COSSAP QRT April 2023 from	CK0000211927-01	PO2023-00426 Family Life Counseling and Ps	23-0417 Inv 1548	\$300.00	\$0.00
EJ2023060018-097	06/14/2023	GRF 421 MH After-hours Crisis	CK0000427180-01	PO2023-00426 Firelands Counseling & Recov	23-0418 Inv 3015	\$2,710.23	\$0.00
EJ2023060027-125	06/22/2023	LEVY WHOH-A Gas Services	CK0000427409-01	PO2023-00426 Columbia Gas of Ohio	23-0428 Acct 2070	\$50.38	\$0.00
EJ2023060027-127	06/22/2023	LEVY WHOH-B Gas Services	CK0000427409-01	PO2023-00426 Columbia Gas of Ohio	23-0429 Acct 2070	\$46.05	\$0.00
EJ2023060027-129	06/22/2023	MRSS Client Services from 36	CK0000212050-01	PO2023-00426 Family Life Counseling and Ps	23-0430 Inv 1557	\$4,983.67	\$0.00
EJ2023060027-131	06/22/2023	MRSS Client Services from 36	CK0000212050-01	PO2023-00426 Family Life Counseling and Ps	23-0431 Inv 1507	\$3,035.17	\$0.00
EJ2023060027-133	06/22/2023	COVID Mitigation from 360493	CK0000427410-01	PO2023-00426 Firelands Counseling & Recov	23-0432 Inv 3017	\$25.27	\$0.00
EJ2023060027-135	06/22/2023	GRF 421 MH Crisis Flex from 3	CK0000427410-01	PO2023-00426 Firelands Counseling & Recov	23-0433 Inv 3018	\$4,375.00	\$0.00
EJ2023060027-137	06/22/2023	SOS Transportation, Salaries,	CK0000427410-01	PO2023-00426 Firelands Counseling & Recov	23-0434 Inv 3019	\$2,751.71	\$0.00
EJ2023060027-139	06/22/2023	ATP HCJC, Housing, Transpor	CK0000427410-01	PO2023-00426 Firelands Counseling & Recov	23-0435 Inv 3020	\$1,337.53	\$0.00
EJ2023060027-141	06/22/2023	GRF 421 MH GOSH 061323 fr	CK0000427410-01	PO2023-00426 Firelands Counseling & Recov	23-0436 MH GOS	\$18,627.05	\$0.00
EJ2023060027-143	06/22/2023	GRF 421 AOD GOSH 061323 f	CK0000427410-01	PO2023-00426 Firelands Counseling & Recov	23-0436 SUD GOS	\$1,235.12	\$0.00
EJ2023060027-147	06/22/2023	LEVY Ofc Phone Services 070	CK0000427408-01	PO2023-00426 Mitel	23-0437 Inv 43803	\$194.61	\$0.00
EJ2023060027-149	06/22/2023	SAPT TX GOSH 061323 from	CK0000212051-01	PO2023-00426 Oriana House Inc	23-0438 ISUD GO	\$2,003.16	\$0.00
EJ2023060027-151	06/22/2023	GRF 421 MH CROSSWAEH M	CK0000212051-01	PO2023-00426 Oriana House Inc	23-0439 Inv AR162	\$1,428.00	\$0.00

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Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2023060027-153	06/22/2023	LEVY NOBARS May 2023 from	CK0000212051-01 PO2023-00426 Oriana House Inc	23-0440 Inv AR164	\$9,294.56	\$0.00
EJ2023060027-155	06/22/2023	COSSAP QRT May 2023 from	CK0000212051-01 PO2023-00426 Oriana House Inc	23-0441 Inv AR168	\$300.00	\$0.00
EJ2023060027-157	06/22/2023	SOS Recovery Navigator, Jail	CK0000212051-01 PO2023-00426 Oriana House Inc	23-0442 Inv AR169	\$4,908.42	\$0.00
EJ2023060027-159	06/22/2023	LEVY Mentoring Program Mar-	CK0000212052-01 PO2023-00426 Reach Our Youth (ROY) Inc	23-0443 March-Ma	\$4,755.35	\$0.00
EJ2023060027-161	06/22/2023	LEVY Age Exchange Program	CK0000212053-01 PO2023-00426 Services for Aging	23-0444 Inv 05312	\$6,070.36	\$0.00
EJ2023060039-091	06/28/2023	LEVY Ofc Internet Services 06	CK0000427589-01 PO2023-00426 Charter Communications	0157721061623	\$237.97	\$0.00
EJ2023060039-097	06/28/2023	LEVY Ofc Gas Services 05162	CK0000427586-01 PO2023-00426 Columbia Gas of Ohio	23-0448 Acct 2070	\$47.92	\$0.00
EJ2023060039-099	06/28/2023	PRIM PREV Adventure Therap	CK0000212114-01 PO2023-00426 Family Life Counseling and Ps	23-0449 Inv 1547	\$658.60	\$0.00
EJ2023060039-101	06/28/2023	SOS 3.0 Gas Cards, Transport	CK0000212114-01 PO2023-00426 Family Life Counseling and Ps	23-0450 Inv 1562	\$2,720.00	\$0.00
EJ2023060039-103	06/28/2023	LEVY WHOH May 2023 from 3	CK0000212114-01 PO2023-00426 Family Life Counseling and Ps	23-0451 May 2023	\$4,500.01	\$0.00
EJ2023060039-105	06/28/2023	LEVY MHOH May 2023 from 3	CK0000212114-01 PO2023-00426 Family Life Counseling and Ps	23-0452 May 2023	\$9,147.16	\$0.00
EJ2023060039-107	06/28/2023	GRF 421 MH Out of County M	CK0000427590-01 PO2023-00426 Firelands Counseling & Recov	23-0453 Inv 3027	\$3,046.80	\$0.00
EJ2023060039-109	06/28/2023	GRF 421 MH HC Denials from	CK0000427590-01 PO2023-00426 Firelands Counseling & Recov	23-0454 Inv 3026	\$209.22	\$0.00
EJ2023060039-111	06/28/2023	GRF 421 MH Clinical Exceptio	CK0000427590-01 PO2023-00426 Firelands Counseling & Recov	23-0455 Inv 3025	\$4,708.08	\$0.00
EJ2023060039-113	06/28/2023	GRF 421 AOD Clinical Excepti	CK0000427590-01 PO2023-00426 Firelands Counseling & Recov	23-0455 Inv 3025	\$397.74	\$0.00
EJ2023060039-115	06/28/2023	AUD COVID Treatment Service	CK0000427590-01 PO2023-00426 Firelands Counseling & Recov	23-0456 Inv 3024	\$192.55	\$0.00
EJ2023060039-117	06/28/2023	GRF 421 MH After-hours Crisis	CK0000427590-01 PO2023-00426 Firelands Counseling & Recov	23-0457 Inv 3037	\$3,408.61	\$0.00
EJ2023060039-119	06/28/2023	ARPA Strengthening Families	CK0000427585-01 PO2023-00426 Huron County Job & Family S	23-0458 May 2023	\$13,895.00	\$0.00
EJ2023060039-121	06/28/2023	SAPT TX Peer Support Service	CK0000212113-01 PO2023-00426 Lets Get Real Inc	23-0459 May 2023	\$10,216.00	\$0.00
EJ2023060039-123	06/28/2023	COSSAP Personnel & Auto fro	CK0000212113-01 PO2023-00426 Lets Get Real Inc	23-0460 May 2023	\$1,100.00	\$0.00
EJ2023060039-125	06/28/2023	ATP Personnel/Client Needs fr	CK0000212113-01 PO2023-00426 Lets Get Real Inc	23-0461 May 2023	\$947.42	\$0.00
EJ2023060039-127	06/28/2023	SOS 3.0 WHO/Rec Nav/Rec Ri	CK0000212113-01 PO2023-00426 Lets Get Real Inc	23-0462 May 2023	\$11,781.60	\$0.00
EJ2023060039-129	06/28/2023	GRF 421 MH Financial Manag	CK0000212112-01 PO2023-00426 Mental Health & Recovery Ser	23-0463 Inv 2023-	\$3,000.00	\$0.00
EJ2023060039-131	06/28/2023	DFC Devin Pollick Personnel C	CK0000427588-01 PO2023-00426 North Point Educational Servic	23-0464 Billing # 1	\$5,523.02	\$0.00
EJ2023060039-133	06/28/2023	LEVY Ofc Copier Services 060	CK0000427587-01 PO2023-00426 US Bank Equipment Finance	23-0466 Inv 50390	\$343.71	\$0.00
100.100.00275 Total:					\$168,105.64	\$0.00
100.100.00300 Travel						
EJ2023060009-119	06/07/2023	DFC Travel Expenses from 359	CK0000427038-01 PO2023-00427 Devin Pollick	23-0411 May 2023	\$311.12	\$0.00
EJ2023060009-121	06/07/2023	LEVY Travel Expenses from 35	CK0000427039-01 PO2023-00427 Carolyn Williamson	23-0412 May 2023	\$29.87	\$0.00
EJ2023060018-081	06/14/2023	LEVY Travel Expenses from 35	CK0000427183-01 PO2023-00427 Ashley Morrow	23-0426 May 2023	\$61.76	\$0.00
EJ2023060018-089	06/14/2023	LEVY Travel Expenses from 35	CK0000427182-01 PO2023-00427 Kristen Cardone	23-0427 May 2023	\$95.49	\$0.00
EJ2023060027-145	06/22/2023	LEVY Mileage and Parking for	CK0000427411-01 PO2023-00427 Julie Landoll	23-0445 Travel	\$132.90	\$0.00
100.100.00300 Total:					\$631.14	\$0.00
100.100.00400 OPERS						
EJ2023060004-139	06/14/2023	Matching for OPERS 2129-08 (CK0000020280-35 O.P.E.R.S.	Inv_177773	\$1,085.21	\$0.00
EJ2023060004-291	06/14/2023	Matching for OPERS 2129-08 (CK0000020280-34 O.P.E.R.S.	Inv_178831	\$1,085.21	\$0.00
100.100.00400 Total:					\$2,170.42	\$0.00
100.100.00460 Medicare						
EJ2023060014-107	06/12/2023	Matching for Medicare (Matchi	CK0000020281-38 Civista Bank-Payroll Taxes	Inv_179462	\$108.46	\$0.00
EJ2023060037-149	06/26/2023	Matching for Medicare (Matchi	CK0000020283-41 Civista Bank-Payroll Taxes	Inv_180492	\$108.46	\$0.00
100.100.00460 Total:					\$216.92	\$0.00
100.100.00475 Other Expenses						

Expense Audit Trail Report
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Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2023060009-103	06/07/2023	HEALing COMM Drug Deactiva	CK0000427040-01 PO2023-00428	DisposeRx Direct LLC 23-0403 Order 102	\$3,615.21	\$0.00
EJ2023060009-123	06/07/2023	LEVY Background Check for G	CK0000427041-01 PO2023-00428	Huron County Sheriff 23-0413 Inv 104	\$65.00	\$0.00
EJ2023060018-099	06/14/2023	HEALING COMM Radio Ads fr	CK0000427185-01 PO2023-00428	WEOL-WKFM-WLKRFM-AM 23-0423 41011-11	\$480.00	\$0.00
EJ2023060018-101	06/14/2023	LEVY Building Repairs WHOH	CK0000427186-01 PO2023-00428	Maple City Contracting 23-0419 Inv INV02	\$149.00	\$0.00
EJ2023060018-213	06/14/2023	PROMO Levy Stepping Up foo	CK0000427184-01 PO2023-00428	Elan Financial Services 23-0415 Acct 4798	\$66.16	\$0.00
100.100.00475 Total:					\$4,375.37	\$0.00
100.100.00500 Hospitalization						
EJ2023060002-069	06/01/2023	Deduction: Hartford Life Insura	CK0000426882-18 The Hartford	Inv_178824	\$5.01	\$0.00
EJ2023060031-013	06/23/2023	June Health Insurance from 35	CK0000427523-01 Huron County Treasurer	June 2023	\$3,758.77	\$0.00
100.100.00500 Total:					\$3,763.78	\$0.00
Mental Health Totals:					\$179,402.13	\$0.00
Fund: 100 Total:					\$179,402.13	\$0.00
Grand Total:					\$179,402.13	\$0.00