

# Finance Committee Meeting

**Meeting date:** Tuesday, February 13, 2024

**Meeting time:** 12:31pm – 1:56pm

**Meeting location:** 2 Oak Street, Norwalk

**Recorder:** Cari Williamson

## Committee Members Present:

X	Ben Chaffee, Jr., Board Chair	X	Sandy Hovest
X	Tom Sharpnack, Committee Chair	X	Carol Anderson
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:

- February Meeting
  - Location: Huron County DJFS, Norwalk
    - The Board meeting is scheduled for Tuesday, February 20, 2024 at 6:00pm.
    - Ms. Cardone reminded the committee members that March’s Board meeting will include the Behavioral Health Appreciation dinner at Milestone Event Center, 11 S. Prospect St, Norwalk.
      - This year there will be a video of a project the HEALing Communities studies completed called Photo Voice. The video allows a glimpse into individuals recovery journeys. After the video, the participants in the video will share their stories.
  - Presentations: OhioGuidestone, Huron County Juvenile Court
- Levy Committee
  - Ms. Cardone shared that the date has been set for the Levy Committee. It will be the second Wednesday of each month at 9:00am, beginning in April. This will allow for a full year of planning and campaigning.
    - An invite will be sent to all Board members. It is encouraged that Board members who are available attend.
    - Contracted providers and community partners are invited to the first meeting to discuss their opinions on how the Board should proceed with the levy. The Board will request that someone from each provider attend all the meetings and will rely on them for campaigning.
- Board Member Annual Survey Feedback
  - Communication needs to improve



- Finance committee members had no further questions or comments. They were in favor of adding this motion to the Board meeting agenda.
  - Miriam House SHP (Motion)
    - Miriam House applied for additional funding from OhioMHAS through the Supportive Housing Program grant and they were granted the funds. The requirement of the grant is they must provide a match to the amount awarded. These funds will be used for wages and fringe benefits. The funds are sent to the Board and then the Board serves as a passthrough for the funding.
      - A committee member shared the talking points for the Board meeting should clarify that the Board is a passthrough agent.
    - Finance committee members had no further questions or comments. They were in favor of adding this motion to the Board meeting agenda.
  - Hope 419 (Motion)
    - Ms. Cardone shared that last month the Board discussed the possibility of providing funding to Hope 419, allowing them to be promoted by the Board and access the Board's sliding fee scale.
      - A Program committee member shared their positive experience with Hope 419. Another Program committee member expressed their concern that they are not bilingual.
        - A solution to not being bilingual would be to allow access to the Board's Boostlingo account.
      - The Program Committee proposed contracting with Hope 419 for a one-time funding of \$5,000.00 and providing them with access to the Boostlingo account. This would allow the Board to promote their services and have access to the Board's sliding fee scale for the remainder of the fiscal year.
      - Hope 419 is OhioMHAS certified.
      - A committee member expressed concern regarding their intake process, which is fully online, and the wait time to get an appointment. A potential client was navigating this process and said the wait time to schedule an appointment is three weeks.
        - Committee members discussed this concern in depth, and they would like answers to the following questions.
          - What is their policy and process for new clients on how requests for services are handled?
          - How long does it take from the time a request for an appointment is submitted to the point they are contacted to schedule the appointment?
          - Are there resources provided to clients between the wait time and their appointment?
        - Ms. Cardone shared that this is not a crisis center, so immediate appointments are not necessary.
      - Another concern expressed is that they do not take other agencies' release of information forms and it took Hope 419 a month to finally get feedback regarding the client.
        - Ms. Cardone shared that most agencies want their specific release of information signed, this is common practice.
          - A committee member stated that this has not been the case in her experience.

- Ms. Cardone will reach out to Dr. Wilson in an attempt to get the questions answered. The topic will not be added to the Board agenda until the requested information has been gathered.
    - Finance committee members had no further questions or comments.
  - 120 Day Notices (Motion)
    - Ms. Cardone shared that per the Ohio Revised Code 120-day notices are required to be sent by March 2, 2024. Mr. Randal Strickler, the Board’s legal representative, has approved the drafted notice. This will go to most of the providers.
    - There have been some administrative issues with NAMI NW and we have not seen an increase in NAMI services, such as support groups, in the county since contracting with them. Because of this, Ms. Cardone reached out to NAMI Lorain County to discuss the potential of them providing mental health support services instead of NAMI NW. Lorain County offers numerous support programs such as Peer to Peer and Family to Family classes. Lorain County stated they would be happy to provide these programs and training for Huron County.
      - During the meeting with NAMI NW, Ms. Cardone was informed that NAMI NW is currently Huron County’s affiliate so there will be some investigation into whether the Board can partner with two NAMI’s. Ms. Cardone will work with NAMI Ohio to figure this out.
      - The Board will continue to contract with NAMI NW for CIT (Critical Incident Training) for law enforcement officers. The person handling the CISM (Critical Incident System Management) team has transitioned to a new organization, which the Board will contract with to provide those services.
      - Ms. Cardone shared that because of this new information, the wording of NAMI NW 120-day notice may be a little different for the motion at the Board meeting.
    - Ms. Cardone’s recommended the Board switch recovery housing funding to a per diem rate that is consistent with the amount of funding they currently receive, which would require a different 120 day notice for Family Life Counseling to reflect this change.
      - Ms. Cardone shared that she met with other Boards at their Northwest Ohio Board collaboration meeting. They discussed that throughout most of the state, Board’s use a per diem flat rate when reimbursing recovery housing. The Huron County Board currently reimburses each expense dollar-for-dollar. Use of a per diem rate would simplify billing and would allow for all invoices to be submitted through their electronic billing system, GOSH.
    - Finance committee members had no further questions or comments. They were in favor of adding these motions to the Board meeting agenda.
  - FY25 RFP (Motion)
    - Ms. Cardone shared that the Board is not planning to increase funding and will be looking at decreasing funding for agencies who underutilized their budgeted funds.
    - Ms. Cardone recommended that the Board release an RFP for new services and/or expanded services. This will allow the Board to be informed on what new services are available or any desired/needed services such as partnering with NAMI of Lorain County or providing mobile crisis for adults. The Board never knows what funding the State will release in the future and the RFPs for new or expanded services will allow the Board to make informed decisions if additional funding is awarded.
    - Finance committee members had no further questions or comments. They were in favor of adding these motions to the Board meeting agenda.

- Utilization Review Update

- Ms. Cardone shared they still have not received a response from Mr. Randal Strickler regarding the wording of the utilization review. It has been 3 months since she originally requested assistance with this, and she will continue to follow up weekly.
- Finance committee members had no further questions or comments.

**Discussion Items:**

- Transfer of DFC and SPF grants to HCPH
  - Ms. Cardone shared that the Board talked last month about Huron County Public Health taking over prevention and looking at what steps are necessary to make this transition including transferring the DFC and SPF grants from MHAS to HCPH. The timeframe of when the transfer of the DFC grant will occur is unknown; when it transferred from Job and Family Services it took six months. Board staff will ensure all the appropriate funds are drawn down before the transfer.
  - Finance committee members had no further questions or comments.
- County credit cards
  - Ms. Cardone shared that the Huron County Commissioners recently approved credit cards for any county office that applied. Ms. Cardone conferred with Mr. Jacob Stephens, one of the county's legal representatives, regarding whether MHAS is a part of this since we are not directly under the county commissioners and are not a county office. His response was that the Board is not a part of this credit card issuance and to continue to do what is already in place with the Board's credit card.
  - Finance committee members had no further questions or comments.
- January 2024 Financial Report & Statement of Activities (Attachment I, motion)
  - Revenues: \$288,996.49
  - Expenditures: \$188,453.37
  - Cash Balance: \$3,261,981.75
  - Encumbrances: \$3,916,305.10
  - Ending Balance: -\$654,323.35
    - Ms. Williamson reviewed the financial report and statement of activities. She explained the reason the Board is showing a negative ending balance is because the encumbrances show what is anticipated to be spent throughout the year, while the revenue has not been received. Additionally, the auditor's office is on a calendar year fiscal year and the Board is on a state fiscal year which also makes the numbers look different than they are.
    - Finance committee members had no further questions or comments. They were in favor of adding this motion to the Board meeting agenda.
- January 2024 List of Bills (Attachment II, motion)
  - Ms. Williamson reviewed the list of bills with committee members.
  - Finance committee members had no further questions or comments. They were in favor of adding this motion to the Board meeting agenda.
- Open discussion
  - Ms. Cardone shared she recently met with OhioMHAS, 988, Firelands, NORD Center, Huron County Sheriff's Department and Norwalk Police Department. There have been concerns about the people in crisis during the hours of 12am-8am. Firelands approach to this issue is to allow Fisher Titus to direct admit patients during this time frame to One South but according to law enforcement, this is not occurring. The discussion led to the state saying Huron County needs to have a crisis stabilization center, behavioral health urgent care and a mobile crisis team. The crisis stabilization center and behavioral health urgent care are not sustainable projects for the county at this time.
    - Lorain County and Erie County are building crisis stabilization centers, and the Board will seek out contracts for these services once the units are operational.

- Mobile Crisis is an option if we partner with Connections Recovery Services which currently operates a mobile crisis team in the SOSW Board area. There has been positive feedback from the MRSS program and it would be beneficial to also have mobile crisis for adults. There have been more severe and persistent mental illness seen lately and a mobile crisis team would be able to assist with these individuals instead of solely relying on law enforcement. When law enforcement continues to respond to calls to residences that have individuals presenting with mental health challenges, eventually they will have to press charges.
  - A committee member shared there are two 24-hour urgent care centers in Mansfield.
- A committee member shared their experience attending a two-day crisis management course that was put on by Nation Association of School Psychologist. The PREPaRE (Prevent, Reaffirm, Evaluate, Provide, and Respond, Examine) model was used for the training. She highly recommended this training for anyone who may have to deal with a crisis.
- A committee member shared that the REACT (Responder Exposure Assistance and Care Team) team has been busy with the recent tragedies that have occurred in Huron County.
  - Ms. Cardone shared that Huron County is fortunate to have the REACT team and the CISM team for a more formal and structured option.
- Mr. Ben Chaffee and Ms. Nora Knople will not be in attendance at the Board meeting.

# Attachment I

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

January 2024 FY24	MONTH TO DATE ACTIVITES	YEAR TO DATE ACTIVITES	ANNUAL BUDGET	\$OVER/UNDER BUDGET	% OF BUDGET
<b><u>INCOME</u></b>					
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	\$700,454.25	\$886,758.00	(\$186,303.75)	78.99%
ADTR BLOCK GRANT	\$47,423.00	\$142,269.00	\$239,692.00	(\$97,423.00)	59.35%
RECOVERY HOUSING	\$0.00	\$25,450.00	\$70,762.00	(\$45,312.00)	35.97%
MH BLOCK GRANT	\$35,001.00	\$56,153.00	\$44,504.00	\$11,649.00	126.18%
AOD SUBSIDY	\$12,844.00	\$63,332.00	\$76,176.00	(\$12,844.00)	83.14%
TITLE XX	\$4,933.00	\$14,860.00	\$40,513.00	(\$25,653.00)	36.68%
STATE GRANTS	\$8,197.24	\$20,697.24	\$282,785.50	(\$262,088.26)	7.32%
FEDERAL GRANTS	\$0.00	\$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%
<b>TOTAL INCOME</b>	<b>\$288,996.49</b>	<b>\$1,290,531.25</b>	<b>\$3,288,206.53</b>	<b>(\$1,997,675.28)</b>	<b>39.25%</b>
<b><u>EXPENSES</u></b>					
ADMIN-Levy	\$27,702.48	\$187,721.24	\$182,000.00	\$5,721.24	103.14%
ADMIN-Allocations	\$0.00	\$0.00	\$129,037.00	(\$129,037.00)	0.00%
ADULT ADVOCACY	\$2,115.00	\$17,693.75	\$30,000.00	(\$12,306.25)	58.98%
BROWN CONSULTING	\$0.00	\$16,460.00	\$22,230.20	(\$5,770.20)	74.04%
BUILDING REPAIRS	\$899.99	\$8,139.64	\$15,000.00	(\$6,860.36)	54.26%
CARLA DAVIS	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)	0.00%
<b>ERIE COUNTY COMMUNITES FOUNDATION-PROSPER*</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
FAMILY & CHILDREN FIRST COUNCIL	\$821.00	\$43,136.00	\$106,141.80	(\$63,005.80)	40.64%
FAMILY LIFE COUNSELING	\$5,438.15	\$46,847.06	\$128,466.00	(\$81,618.94)	36.47%
FAMILY LIFE COUNSELING-WOMENS HOUSE OF HOPE UTILITIES (LEVY)	\$894.85	\$6,984.74	\$7,000.00	(\$15.26)	99.78%
FIRELANDS COUNSELING & RECOVERY	\$64,339.60	\$256,647.69	\$748,478.10	(\$491,830.41)	34.29%
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%
<b>HURON COUNTY JUVENILE COURT</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
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	\$4,989.00	\$44,267.00	\$85,000.00	(\$40,733.00)	52.08%
MHFA ADMIN-A. MORROW INSTRUCTOR REIMBURSEMENT	\$0.00	\$500.00	\$0.00	\$500.00	#DIV/0!
MHRB CLARKE, GREENE, MADISON-GOSH	\$1,166.70	\$8,166.70	\$14,000.00	(\$5,833.30)	58.33%
MIRIAM HOUSE	\$8,093.63	\$29,847.30	\$45,000.00	(\$15,152.70)	66.33%
NAMI NW - CISM & CIT	\$0.00	\$0.00	\$34,335.00	(\$34,335.00)	0.00%
<b>OACHBHA</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$0.00</b>	<b>100.00%</b>
OACHBHA BH Appreciation Week Mini Grant	\$0.00	\$1,408.02	\$1,500.00	(\$91.98)	93.87%
OHIO GUIDESTONE	\$1,124.46	\$1,947.24	\$19,998.00	(\$18,050.76)	9.74%
ORIANA HOUSE	\$8,530.03	\$23,210.83	\$47,180.00	(\$23,969.17)	49.20%
<b>PREVENTION</b>	<b>\$0.00</b>	<b>\$292.38</b>	<b>\$292.38</b>	<b>\$0.00</b>	<b>100.00%</b>
PROMO-Board Operating Expenses	\$0.00	\$16,524.94	\$45,000.00	(\$28,475.06)	36.72%
<b>ORIGINAL CONTRACT TOTAL</b>	<b>\$126,114.89</b>	<b>\$754,766.53</b>	<b>\$1,724,156.48</b>	<b>(\$969,389.95)</b>	<b>43.78%</b>
Additional Funding					
ADDICTION TREATMENT PROGRAM (ATP) & CARRYOVER	\$3,939.65	\$20,709.45	\$50,072.84	(\$29,363.39)	41.36%
ARPA	\$18,100.00	\$18,921.00	\$60,000.00	(\$41,079.00)	31.54%
COMMUNITY TRANSITION PROGRAM (CTP) CARRYOVER	\$0.00	\$0.00	\$50,072.84	(\$50,072.84)	0.00%
<b>FAMILY LIFE COUNSELING-RECOVERY HOUSING</b>	<b>\$0.00</b>	<b>\$50,900.00</b>	<b>\$50,900.00</b>	<b>\$0.00</b>	<b>100.00%</b>
FAMILY LIFE COUNSELING-RECOVERY HOUSING (LEVY)	\$12,880.97	\$13,406.90	\$111,670.20	(\$98,263.30)	12.01%
IDAT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
MHBG COVID MITIGATION FUNDING CARRYOVER	\$25.27	\$25.27	\$4,453.16	(\$4,427.89)	0.57%
MHBG COVID FORENSIC MONITORING	\$468.96	\$468.96	\$614.45	(\$145.49)	76.32%
MHBG Housing	\$0.00	\$0.00	\$24,425.00	(\$24,425.00)	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)	\$0.00	\$137.33	\$5,435.57	(\$5,298.24)	2.53%
<b>ADDITIONAL FUNDING TOTAL</b>	<b>\$35,414.85</b>	<b>\$106,006.17</b>	<b>\$380,105.90</b>	<b>(\$274,099.73)</b>	<b>27.89%</b>
<b>SUBTOTAL</b>	<b>\$161,529.74</b>	<b>\$860,772.70</b>	<b>\$2,104,262.38</b>	<b>(\$1,243,489.68)</b>	<b>40.91%</b>
<b><u>FEDERAL FY24</u></b>					
COSSAP	\$1,975.00	\$5,475.00	\$50,000.00	(\$44,525.00)	10.95%
DRUG FREE COMMUNITIES (9/29/23-9/30/24)	\$0.00	\$8,293.61	\$125,000.00	(\$116,706.39)	6.63%
Sandusky County SPF Grant	\$0.00	\$1,956.01	\$30,000.00	(\$28,043.99)	6.52%
SOS 3.0	\$24,948.63	\$41,204.04	\$345,379.92	(\$304,175.88)	11.93%
SOS 3.0 Innovations	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
<b>FEDERAL FISCAL YEAR TOTAL</b>	<b>\$26,923.63</b>	<b>\$56,928.66</b>	<b>\$550,379.92</b>	<b>(\$493,451.26)</b>	<b>10.34%</b>
<b>TOTAL EXPENSES</b>	<b>\$188,453.37</b>	<b>\$917,701.36</b>	<b>\$2,654,642.30</b>	<b>(\$1,736,940.94)</b>	<b>34.57%</b>
<b>REPORTING PERIOD THRU</b>	<b>1/31/2024</b>		<b>% OF BUDGET / YTD (OVER/UNDER)</b>		<b>-65.43%</b>
			<b>YTD % OF ANNUAL BUDGET</b>		<b>-60.75%</b>
<b>FY23 YTD Revenues - Expenses</b>	<b>\$372,829.89</b>				

<b>FY 2024 - Huron County Levy</b>					
		<u>Anticipated Amount</u>	<u>DATE AND MOTION NUMBER</u>	<u>% Actual Amount</u>	<u>Actual %</u>
<b>REVENUES</b>					
<b>Cash Balance from FY23</b>				<b>\$ 1,031,357.19</b>	
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	<b>Total Levy Amount Received</b>	\$ 245,235.00	
			<b>Total Actual Cash Amount</b>	\$ 1,276,592.19	
<b>EXPENSES</b>					
		<u>Contract/ Allocations</u>		<u>Actual Expenditures</u>	
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	\$ 13,406.90	10.58%
Oriana House		\$ 1,000.00	5/16/2023	\$ -	0.00%
Catholic Charities-Miriam House		\$ 45,000.00	5/16/2023	\$ 29,847.30	66.33%
Family & Children First Council		\$ 90,305.60	5/16/2023	\$ 32,314.90	35.78%
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	\$ 8,166.70	58.33%
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	\$ 187,721.24	103.14%
FLC-WHOH Expenses		\$ 7,000.00	5/16/2023	\$ 6,984.74	99.78%
Building Repairs		\$ 15,000.00	5/16/2023	\$ 8,139.64	54.26%
<b>Total Expenditures</b>		<b>\$ 530,390.41</b>		<b>\$ 311,705.62</b>	<b>58.77%</b>

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

**FY24 CASH Balance\*** \$ **964,886.57**

\*Actual Cash Amount minus Actual Total Expenditures

**FY24 Unspent Obligations\*\*** \$ **218,684.79**

\*\*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

January 2024	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	16,045.44	7.3%	0.00	203,954.56
SUPPLIES 100.100.00175	28,498.76	86.69	86.69	0.3%	28,412.07	0.00
EQUIPMENT 100.100.00200	0.00	0.00	0.00	#DIV/0!	0.00	0.00
CONTRACT REPAIRS 100.100.00275	3,976,165.59	164,316.31	164,316.31	4.1%	3,811,849.28	0.00
RESIDENTIAL PROGRAM 100.100.00280	0.00		0.00	#DIV/0!	0.00	0.00
TRAVEL 100.100.00300	16,217.27	71.91	71.91	0.4%	16,145.36	0.00
O.P.E.R.S. 100.100.00400	28,000.00	3,369.51	3,369.51	12.0%	0.00	24,630.49
WORKERS' COMP 100.100.00425	2,000.00	0.00	0.00	0.0%	0.00	2,000.00
UNEMPLOYMENT 100.100.00450	0.00	0.00	0.00	#DIV/0!	0.00	0.00
MEDICARE 100.100.00460	3,000.00	224.40	224.40	7.5%	0.00	2,775.60
OTHER EXPENSES 100.100.00475	60,220.39	322.00	322.00	0.5%	59,898.39	0.00
HOSPITALIZATION 100.100.00500	46,000.00	4,017.11	4,017.11	8.7%	0.00	41,982.89
<b>TOTAL:</b>	<b>4,380,102.01</b>	<b>188,453.37</b>	<b>188,453.37</b>	<b>4.3%</b>	<b>3,916,305.10</b>	<b>275,343.54</b>

**Calendar Year 2024 Receipts and Cash Journal**

<b>January 2024</b>							
	<b>Account Number</b>	<b>Description</b>	<b>Accumulated From Previous Report</b>	<b>Current Month's Report</b>	<b>Accumulated Year-to-Date</b>	<b>% of Anticipated Revenue</b>	<b>Anticipated CY Revenue</b>
<b>FEDERAL FUNDS</b>							
Title XX	100.100.10165	Fed MH		4,933.00	4,933.00	12.2%	40,513.00
MH Block Grant	100.100.10126	Fed MH		35,001.00	35,001.00	82.7%	42,304.00
ADTR Block Grant	100.100.10122	Fed AOD		47,423.00	47,423.00	25.0%	189,692.00
Federal Grants	100.100.10167	Federal Grants		0.00	0.00	0.0%	1,085,936.00
<b>STATE FUNDS</b>							
MH Subsidy	100.100.10121	State MH		180,598.25	180,598.25	19.4%	930,398.00
Recovery Housing	100.100.10123	State AOD		0.00	0.00	0.0%	50,900.00
AOD Subsidy	100.100.10127	State AOD		12,844.00	12,844.00	16.9%	76,176.00
State Grants	100.100.10166	State MH & Aod		8,197.24	8,197.24	18.2%	44,998.00
<b>LOCAL FUNDS</b>							
Real Estate Tax	100.100.10100	Huron Levy		0.00	0.00	0.0%	570,000.00
Tangible Personal Tax	100.100.10101	Huron Levy		0.00	0.00	#DIV/0!	0.00
Taxes- Rollback & Homestead	100.100.10102	Huron Levy		0.00	0.00	0.0%	14,500.00
Other Receipts	100.100.10170	Other Receipts		0.00	0.00	0.0%	10,500.00
IDAT	100.100.10168	IDAT		0.00	0.00	#DIV/0!	
<b>TOTAL RECEIPTS:</b>			<b>\$ -</b>	<b>\$ 288,996.49</b>	<b>\$ 288,996.49</b>	<b>9.5%</b>	<b>3,055,917.00</b>
<b>CASH JOURNAL</b>							
<b>RECONCILIATION</b>							
Beginning Cash Balance:			<b>\$ 3,161,438.63</b>				
Plus: Receipts			<b>288,996.49</b>				
Equals: Total Balance			<b>\$ 3,450,435.12</b>				
Minus: Expenditures			<b>188,453.37</b>				
Equals: Ending Balance			<b>\$ 3,261,981.75</b>				
Minus: Encumbrances			<b>3,916,305.10</b>				
Equals:			<b>\$ (654,323.35)</b>				

## Attachment II

# Huron County Expense Audit Trail Report

Date Range: 1/1/2024 to 1/31/2024

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
<b>100.100.00175 Supplies</b>						
EJ2024010012-295	01/18/2024	LEVY Tripod for Outreach Vide	CK0000433092-01 PO2023-00425 Ashley Morrow	24-0030 Dec 2023	\$14.98	\$0.00
EJ2024010012-301	01/18/2024	LEVY Supplies for Grocery Bag	CK0000433091-01 PO2023-00425 Kristen Cardone	24-0029 Dec 2023	\$33.72	\$0.00
EJ2024010012-347	01/18/2024	LEVY Bluetooth headpiece for	CK0000433141-01 PO2024-00396 Amazon Capital Services	24-0001 Inv 1GGD	\$37.99	\$0.00
<b>100.100.00175 Total:</b>					<b>\$86.69</b>	<b>\$0.00</b>
<b>100.100.00275 Contract Repairs</b>						
EJ2024010012-297	01/18/2024	LEVY Cell phone reimburseme	CK0000433092-01 PO2023-00426 Ashley Morrow	24-0030 Dec 2023	\$60.00	\$0.00
EJ2024010012-303	01/18/2024	LEVY Cell phone reimburseme	CK0000433091-01 PO2023-00426 Kristen Cardone	24-0029 Dec 2023	\$60.00	\$0.00
EJ2024010012-307	01/18/2024	LEVY Miriam House from 3726	CK0000214234-01 PO2023-00426 Catholic Charities Diocese of	24-0002 Nov 2023	\$4,273.91	\$0.00
EJ2024010012-309	01/18/2024	LEVY Adult Advocacy Services	CK0000214234-01 PO2023-00426 Catholic Charities Diocese of	24-0003 Dec 2023	\$2,115.00	\$0.00
EJ2024010012-311	01/18/2024	LEVY Ofc Water/sewer service	CK0000214235-01 PO2023-00426 City of Norwalk	24-0006 Acct E041	\$15.00	\$0.00
EJ2024010012-313	01/18/2024	LEVY WHOH-A Water/sewer s	CK0000214235-01 PO2023-00426 City of Norwalk	24-0007 Acct D274	\$75.00	\$0.00
EJ2024010012-315	01/18/2024	LEVY WHOH-B Water/sewer s	CK0000214235-01 PO2023-00426 City of Norwalk	24-0008 Acct D274	\$89.70	\$0.00
EJ2024010012-317	01/18/2024	SAPT PREV Strengthening Fa	CK0000214236-01 PO2023-00426 Family Life Counseling and Ps	24-0013 Inv 3069	\$200.00	\$0.00
EJ2024010012-319	01/18/2024	GRF 421 MH HC Schools GOS	CK0000214236-01 PO2023-00426 Family Life Counseling and Ps	24-0014 Inv 2052	\$900.81	\$0.00
EJ2024010012-321	01/18/2024	GRF 421 MH GOSH 010424 fr	CK0000214236-01 PO2024-00398 Family Life Counseling and Ps	24-0011 MH GOS	\$1,697.11	\$0.00
EJ2024010012-323	01/18/2024	GRF 421 MH GOSH 010924 fr	CK0000214236-01 PO2024-00398 Family Life Counseling and Ps	24-0012 MH GOS	\$799.20	\$0.00
EJ2024010012-325	01/18/2024	GRF 421 MH MH Inpatient fro	CK0000433095-01 PO2023-00426 Firelands Counseling & Recov	24-0015 Inv 3179	\$29,094.41	\$0.00
EJ2024010012-327	01/18/2024	LEVY Landscaping Rocks fro	CK0000433094-01 PO2023-00426 Frank Fox Trucking & Excavat	24-0016 Inv 3819	\$899.99	\$0.00
EJ2024010012-329	01/18/2024	LEVY Ofc Electric Services 112	CK0000433097-01 PO2023-00426 Ohio Edison	24-0020 Acct 1101	\$242.31	\$0.00
EJ2024010012-331	01/18/2024	LEVY WHOH-A Electric Servic	CK0000433097-01 PO2023-00426 Ohio Edison	24-0021 Acct 1101	\$95.92	\$0.00
EJ2024010012-333	01/18/2024	LEVY WHOH-B Electric Servic	CK0000433097-01 PO2023-00426 Ohio Edison	24-0022 Acct 1101	\$240.88	\$0.00
EJ2024010012-335	01/18/2024	ECMH Family Centered Consul	CK0000433096-01 PO2023-00426 OhioGuidestone	24-0023 Inv 15463	\$221.84	\$0.00
EJ2024010012-337	01/18/2024	ECMH Family Centered Consul	CK0000433096-01 PO2023-00426 OhioGuidestone	24-0024 Inv 15554	\$902.62	\$0.00
EJ2024010012-339	01/18/2024	LEVY Copier Services 120823-	CK0000433093-01 PO2023-00426 US Bank Equipment Finance	24-0028 Inv 51787	\$343.71	\$0.00
EJ2024010012-343	01/18/2024	LEVY Tumblers for Board mem	CK0000433099-01 PO2024-00398 Insight Type & Graphics	24-0018 Inv 15662	\$442.38	\$0.00
EJ2024010012-351	01/18/2024	LEVY WHOH-A Internet Servic	CK0000433147-01 PO2024-00398 Charter Communications	24-0004 Acct 8361	\$105.74	\$0.00
EJ2024010012-353	01/18/2024	LEVY WHOH-B Internet Servic	CK0000433147-01 PO2024-00398 Charter Communications	24-0005 Acct 8361	\$101.79	\$0.00
EJ2024010012-355	01/18/2024	LEVY Annual Commercial Tras	CK0000433143-01 PO2024-00398 Cyclone Services Inc	24-0010 Inv 12853	\$897.00	\$0.00
EJ2024010012-357	01/18/2024	LEVY GOSH Services Jan 202	CK0000433146-01 PO2024-00398 MHRD of Clark Green & Madi	24-0009 Inv 2699	\$1,166.70	\$0.00
EJ2024010012-359	01/18/2024	LEVY Pest Control from 37264	CK0000433144-01 PO2024-00398 Professional Bug Solutions	24-0025 Acct 1312	\$145.00	\$0.00
EJ2024010012-361	01/18/2024	LEVY 4-Annual Microsoft 365	CK0000433145-01 PO2024-00398 TekRx LLC	24-0027 Inv 2713	\$686.40	\$0.00
EJ2024010025-213	01/24/2024	LEVY Miriam House Transition	CK0000214333-01 PO2023-00426 Catholic Charities Diocese of	24-0033 December	\$3,819.72	\$0.00
EJ2024010025-215	01/24/2024	LEVY WHOH-A Gas Services	CK0000433424-01 PO2023-00426 Columbia Gas of Ohio	24-0034 Acct 2070	\$62.64	\$0.00
EJ2024010025-217	01/24/2024	LEVY WHOH-B Gas Services	CK0000433424-01 PO2023-00426 Columbia Gas of Ohio	24-0035 Acct 2070	\$63.07	\$0.00
EJ2024010025-219	01/24/2024	LEVY WHOH-A Gas Services	CK0000433424-01 PO2024-00398 Columbia Gas of Ohio	24-0034 Acct 2070	\$29.95	\$0.00
EJ2024010025-221	01/24/2024	LEVY WHOH-B Gas Services	CK0000433424-01 PO2024-00398 Columbia Gas of Ohio	24-0035 Acct 2070	\$30.16	\$0.00
EJ2024010025-223	01/24/2024	ATP Childcare from 373419 -	CK0000214334-01 PO2023-00426 Family Life Counseling and Ps	24-0037 Inv 4015	\$200.00	\$0.00

**Expense Audit Trail Report**  
**From: 1/1/2024 to 1/31/2024**

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2024010025-225	01/24/2024	LEVY WHOH Recovery Home f	CK0000214334-01 PO2023-00426 Family Life Counseling and Ps	24-0038 December	\$4,640.00	\$0.00
EJ2024010025-227	01/24/2024	LEVY MHOH Recovery Home f	CK0000214334-01 PO2023-00426 Family Life Counseling and Ps	24-0039 December	\$8,240.97	\$0.00
EJ2024010025-229	01/24/2024	GRF 421 MH GOSH 011624 fr	CK0000214334-01 PO2024-00398 Family Life Counseling and Ps	24-0036 MH GOS	\$788.34	\$0.00
EJ2024010025-231	01/24/2024	SOS Personnel, Fringe, Admin	CK0000214334-01 PO2024-00398 Family Life Counseling and Ps	24-0040 Inv 4016	\$8,079.00	\$0.00
EJ2024010025-233	01/24/2024	SOS Transportation, Salaries fr	CK0000433423-01 PO2023-00426 Firelands Counseling & Recov	24-0042 Inv 3270	\$705.94	\$0.00
EJ2024010025-235	01/24/2024	SOS Transportation, Salaries fr	CK0000433423-01 PO2023-00426 Firelands Counseling & Recov	24-0043 Inv 3316	\$905.62	\$0.00
EJ2024010025-237	01/24/2024	Forensic Monitoring Personnel	CK0000433423-01 PO2023-00426 Firelands Counseling & Recov	24-0048 Inv 3339	\$468.96	\$0.00
EJ2024010025-239	01/24/2024	COSSAP QRT Q2FY24 from 3	CK0000433423-01 PO2023-00426 Firelands Counseling & Recov	24-0049 Inv 3348	\$600.00	\$0.00
EJ2024010025-241	01/24/2024	GRF 421 MH GOSH 011624 fr	CK0000433423-01 PO2024-00398 Firelands Counseling & Recov	24-0041 MH GOS	\$29,442.92	\$0.00
EJ2024010025-243	01/24/2024	GRF 421 AOD GOSH 011624 f	CK0000433423-01 PO2024-00398 Firelands Counseling & Recov	24-0041 SUD GOS	\$822.43	\$0.00
EJ2024010025-245	01/24/2024	GRF 421 MH Clinical Exceptio	CK0000433423-01 PO2024-00398 Firelands Counseling & Recov	24-0044 Inv 3335	\$225.69	\$0.00
EJ2024010025-247	01/24/2024	COVID Mitigation from 373419	CK0000433423-01 PO2024-00398 Firelands Counseling & Recov	24-0045 Inv 3337	\$25.27	\$0.00
EJ2024010025-249	01/24/2024	ATP Huron County Juv Court fr	CK0000433423-01 PO2024-00398 Firelands Counseling & Recov	24-0046 Inv 3336	\$269.15	\$0.00
EJ2024010025-251	01/24/2024	CRISIS FLEX Crisis Flex from	CK0000433423-01 PO2024-00398 Firelands Counseling & Recov	24-0047 Inv 3338	\$3,500.00	\$0.00
EJ2024010025-253	01/24/2024	SAPT TX Peer Support Service	CK0000214335-01 PO2023-00426 Lets Get Real Inc	24-0052 December	\$4,989.00	\$0.00
EJ2024010025-255	01/24/2024	COSSAP QRT Personnel/Vehi	CK0000214335-01 PO2023-00426 Lets Get Real Inc	24-0053 December	\$1,000.00	\$0.00
EJ2024010025-257	01/24/2024	ATP Personnel from 373419 -	CK0000214335-01 PO2023-00426 Lets Get Real Inc	24-0054 December	\$2,270.50	\$0.00
EJ2024010025-259	01/24/2024	LEVY WHOH-A Electric Servic	CK0000433421-01 PO2023-00426 Ohio Edison	24-0055 Acct 1101	\$95.92	\$0.00
EJ2024010025-261	01/24/2024	LEVY WHOH-B Electric Servic	CK0000433421-01 PO2023-00426 Ohio Edison	24-0056 Acct 1101	\$240.88	\$0.00
EJ2024010025-263	01/24/2024	GRF 421 MH CROSSWAEH C	CK0000214336-01 PO2023-00426 Oriana House Inc	24-0058 Inv AR162	\$102.00	\$0.00
EJ2024010025-265	01/24/2024	SOS Recovery Nav, Jail Servic	CK0000214336-01 PO2023-00426 Oriana House Inc	24-0059 Inv AR169	\$14,462.51	\$0.00
EJ2024010025-267	01/24/2024	SAPT TX GOSH 011624 from	CK0000214336-01 PO2024-00398 Oriana House Inc	24-0057 SUD GOS	\$8,428.03	\$0.00
EJ2024010025-269	01/24/2024	ARPA Strengthening Families	CK0000433422-01 PO2023-00426 Huron County Job & Family S	24-0050 July-Dec	\$150.00	\$0.00
EJ2024010025-271	01/24/2024	ARPA Strengthening Families	CK0000433422-01 PO2023-00426 Huron County Job & Family S	24-0051 December	\$17,950.00	\$0.00
EJ2024010025-273	01/24/2024	421 EB PREV Services from 3	CK0000433422-01 PO2023-00426 Huron County Job & Family S	24-0051 December	\$821.00	\$0.00
EJ2024010032-002	01/26/2024	Void Pmt for Inv 24-0055 Acct	CK0000433421-01 PO2023-00426 Ohio Edison	24-0055 Acct 1101	\$0.00	\$95.92
EJ2024010032-004	01/26/2024	Void Pmt for Inv 24-0056 Acct	CK0000433421-01 PO2023-00426 Ohio Edison	24-0056 Acct 1101	\$0.00	\$240.88
EJ2024010033-061	01/31/2024	LEVY Ofc Internet Services 01	CK0000433578-01 PO2024-00398 Charter Communications	24-0060 Inv 01577	\$237.97	\$0.00
EJ2024010033-063	01/31/2024	LEVY Ofc Gas Services 12142	CK0000433555-01 PO2023-00426 Columbia Gas of Ohio	24-0061 Acct 2070	\$45.97	\$0.00
EJ2024010033-065	01/31/2024	LEVY Ofc Gas Services 01012	CK0000433555-01 PO2024-00398 Columbia Gas of Ohio	24-0061 Acct 2070	\$45.97	\$0.00
EJ2024010033-067	01/31/2024	GRF 421 MH GOSH 012324 fr	CK0000214384-01 PO2024-00398 Family Life Counseling and Ps	24-0062 MH GOS	\$1,052.69	\$0.00
EJ2024010033-069	01/31/2024	ATP Client Needs from 373821	CK0000214384-01 PO2023-00426 Family Life Counseling and Ps	24-0063 Inv 3035	\$1,200.00	\$0.00
EJ2024010033-071	01/31/2024	SAPT PREV QPR from 373821	CK0000433580-01 PO2024-00398 Firelands Counseling & Recov	24-0065 Inv 3352	\$1,254.15	\$0.00
EJ2024010033-073	01/31/2024	SOS Transportation, Salaries fr	CK0000433580-01 PO2023-00426 Firelands Counseling & Recov	24-0066 Inv 3353	\$704.56	\$0.00
EJ2024010033-075	01/31/2024	SOS Transportation from 3738	CK0000433580-01 PO2024-00398 Firelands Counseling & Recov	24-0066 Inv 3353	\$91.00	\$0.00
EJ2024010033-077	01/31/2024	COSSAP QRT Nov 2023 from	CK0000214385-01 PO2023-00426 Oriana House Inc	24-0067 Inv AR168	\$375.00	\$0.00
EJ2024010033-079	01/31/2024	LEVY Copier Services 010824-	CK0000433579-01 PO2024-00398 US Bank Equipment Finance	24-0068 Inv 52009	\$343.71	\$0.00
<b>100.100.00275 Total:</b>					<b>\$164,653.11</b>	<b>\$336.80</b>
<b>100.100.00300 Travel</b>						
EJ2024010012-299	01/18/2024	LEVY Milage Reimbursement fr	CK0000433092-01 PO2023-00427 Ashley Morrow	24-0032 Dec 2023	\$53.57	\$0.00
EJ2024010012-305	01/18/2024	LEVY Milage Reimbursement fr	CK0000433091-01 PO2023-00427 Kristen Cardone	24-0031 Dec 2023	\$18.34	\$0.00
<b>100.100.00300 Total:</b>					<b>\$71.91</b>	<b>\$0.00</b>
<b>100.100.00400 OPERS</b>						
EJ2024010010-225	01/24/2024	Matching for OPERS 2129-08 (	CK0000020318-32 Ohio Public Employees Retirement System	Inv_191059	\$1,123.17	\$0.00

**Expense Audit Trail Report  
From: 1/1/2024 to 1/31/2024**

Journal ID	Date	Transaction Description	Source Doc.	Invoice#	Debit Amount	Credit Amount
EJ2024010010-315	01/24/2024	Matching for OPERS 2129-08 (	CK0000020318-34 Ohio Public Employees Retirement System	Inv_192434	\$1,123.17	\$0.00
EJ2024010010-397	01/24/2024	Matching for OPERS 2129-08 (	CK0000020318-31 Ohio Public Employees Retirement System	Inv_192753	\$1,123.17	\$0.00
100.100.00400 Total:					\$3,369.51	\$0.00
<b>100.100.00460 Medicare</b>						
EJ2024010002-091	01/08/2024	Matching for Medicare (Matchi	CK0000020316-37 Civista Bank-Payroll Taxes	Inv_192748	\$112.20	\$0.00
EJ2024010018-013	01/22/2024	Matching for Medicare (Matchi	CK0000020319-38 Civista Bank-Payroll Taxes	Inv_193752	\$112.20	\$0.00
100.100.00460 Total:					\$224.40	\$0.00
<b>100.100.00475 Other Expenses</b>						
EJ2024010012-341	01/18/2024	LEVY 988 Decals for Sheriff Cr	CK0000433099-01 PO2023-00428 Insight Type & Graphics	24-0017 Inv 15653	\$80.00	\$0.00
EJ2024010012-345	01/18/2024	LEVY Intern sweatshirt and tshi	CK0000433098-01 PO2023-00428 Nobils Sports & Trophies	24-0019 Inv 36756	\$100.00	\$0.00
EJ2024010012-349	01/18/2024	LEVY Membership Fees Thru	CK0000433142-01 PO2024-00397 Norwalk Rotary Club	24-0026	\$142.00	\$0.00
100.100.00475 Total:					\$322.00	\$0.00
<b>100.100.00500 Hospitalization</b>						
EJ2024010004-005	01/05/2024	Deduction: Hartford Life Insura	CK0000432936-19 The Hartford	Inv_192426	\$5.01	\$0.00
EJ2024010021-013	01/22/2024	January Health Insurance from	CK0000433391-01 Huron County Treasurer	January 2024	\$4,012.10	\$0.00
100.100.00500 Total:					\$4,017.11	\$0.00
Mental Health Totals:					\$172,744.73	\$336.80
Fund: 100 Total:					\$172,744.73	\$336.80
<b>Grand Total:</b>					\$172,744.73	\$336.80



