

MENTAL HEALTH AND RECOVERY BOARD OF WAYNE-HOLMES COUNTIES

FINANCE MEETING MINUTES

Wednesday June 18th, 2025 – 5:30 p.m.

Present:

M. Ogden -Acting Chair, R. Estill, D. Finley (arrived late), R. Ling,

Excused:

S. Glick, R. Troyer

Also present:

Denise Casto – Acct Advisor via teams, M. Brumfield – MHRB Chair

Staff:

N. Williams-Executive Director, D. Miller-Finance Director

Guests:

Jill Baird – TCC Finance Director

Call to Order:

The meeting was called to order at 5:31pm by the Acting Chair, M. Ogden.

R. Estill, and R. Ling, were present. D. Finley was absent at the start of the meeting.

A quorum was not present at the start of the meeting.

Preliminary Discussion: The board proceeded with a preliminary review and discussion of the agenda and the Agency Dashboards, MHRB Financial Statements pending the arrival of a quorum. No motions were made or votes taken until D. Finley arrived.

Approval of Agenda

The Board formally revisited the agenda:

Motion for approval of Agenda:

Motion: R. Ling

Second: R. Estill.

Vote: All For

Agency Dashboards

Agency Dashboards: D. Casto

D. Casto proceeded to go over each agency's individual dashboards.

M. Ogden:

- **One Eighty**
 - Is still receiving ERCs. This means the company is continuing to benefit from these credits for past work.
 - Amended note per B. Douglas:
 - *I just want to clarify that this is a receivable, not money we are receiving. It has been being reviewed by the IRS for 18-24 months. We have no idea whether or not we will receive it*

or not. The amount was reduced significantly after our last audit because it is unclear how much we will receive, if any. If you, Matt or other Board members would like clarification I would be glad to do so in order that it be corrected in the minutes.

- He believes one specific ERC he saw was for the Holmes Co. Center of the Arts that was recently received as well.

- **The Counseling Center**

- Questioned TCC's Finance Director J. Baird if May's financials were complete and how they looked. J. Baird stated they are at a negative \$112,000. M. Ogden stated we really need to know where they are on their bottom line with the financials.

The Board formally revisited the Agency Dashboards:

Motion to accept the March 2025 Agency dashboards as submitted after discussions had ended.

Motion: R. Estill

Second: R. Ling

Following a brief summary of the key points for the record, the motion was put to a vote and passed unanimously.

Vote: All For

MHRB Financial Statements: MHRB April 2025 Financials

D. Casto presented the agency Dashboards for April 2025 and opened the floor for questions.

Member R. Ling

- Inquired about "Hilltop." Finance Director Miller explained that Hilltop refers to apartments utilized for clients discharged from the hospital, funded by Access to Wellness funds. She highlighted that this arrangement is more cost-effective than hotels and praised the cooperation of the landlords with Program Director Dean in accommodating clients. Ms. Miller stated Ms. Dean worked diligently in securing this asset. Executive Director Williams also stated this is using RSS funding as well.

MHRB Chair Brumfield

- Asked Denise if a report could be generated to accompany the current packet. He would like this new report to detail spending by vendor, including subtotals for each vendor.
- Denise's Response: Denise demonstrated a sample report from QuickBooks (QB) (Expenses report by vendor) that shows vendor-specific spending. She agreed to include this report in the monthly packet going forward. She also stated she can have it show a comparison from one fiscal year to another.

D. Finley arrived at the Board meeting at 5:53pm.

Executive Director N. Williams

- N. Williams provided several updates, including the Benden Statement of Activities through May 31, 2025.
- She noted that other funds are expected from Common Area Maintenance (CAM) invoicing, which will appear in the June report. They've already received a check from Coleman for \$2,333.23 and anticipate a monthly check of \$583.33 going forward. Many of the misc. expenses are a one-time cost that occurred upon occupation of the building.
- Regarding the remodeling, it has begun and is slated for completion by September 2025. There are also two additional suites that will be available for rent, which they hope to lease after the remodeling is complete.

- A question arose concerning the property taxes and the tax valuation for the property. No information has been received yet, but they will investigate. Currently, only the property they will occupy is eligible for tax exemption. Member M. Ogden believes the other unrented locations should also be exempt, and Finance Director Miller will look into this.
- Finally, Williams informed the committee that 90% of the grant (\$450,000) was received in June, with the remaining 10% due upon project completion.

Acting Chair M. Ogden

- Acting Chair M. Ogden inquired about the lease expiration date at the current location. Executive Director Williams confirmed it's in June 2026, but they hope to move to the new building sooner. There was some initial confusion with the landlord regarding their departure, which has hopefully been resolved.

The Board formally revisited the MHRB Financial Statements:

Motion to accept the May 2025 Financial statements as submitted.

Motion: R. Ling

Second: R. Estill

Following a brief summary of the key points for the record, the motion was put to a vote and passed unanimously.

Vote: All For

New Business:

Resolutions presented to Finance:

FY25-82

That the Finance Director shall amend the certificate of resources in the Federal funds and that an amended certificate of Federal resources be decreased by \$-246,391.48, and that the budget be amended to reflect the new total of resources reflect a total of \$1,883,480.12 in Federal resources; et al ...

Motion: D. Finley

Second: R. Ling

Vote: All For

FY25-83

To approve the updated FY26 administrative and total systems budget.

1. That the Preliminary County FY26 budget (dated June 11th, 2025, a copy of which is attached), with overall revenue of \$9,676,988.00 and expenses of \$10,502,789.00 be accepted.
2. That it be recognized that this budget projects a deficit budget of \$825,801.00
3. That it be recognized that this budget reflects an operating fund.

MHRB Board Chair M. Brumfield stated the resolution on the agenda has the correct number, but the attachment needed to be changed to FY25-83. It was noted to correct that.

M. Ogden stated he challenged N. Williams to do a balance budget next fiscal year. N. Williams said she is trying. M. Ogden said he wants it at zero. No deficit. N. Williams said she said it is better, and M. Ogden said it is. N. Williams said she is trying. M. Ogden stated he knew she was. N. Williams stated that it has been very challenging because it feels like some don't believe the projection. You can't overspend every single year and not have a problem at a certain point. N.

Williams stated she knows the Board here understands that, but she feels like she has the same conversations every day. With the passing of levy, we still have a problem. Not IF the levy passes, WITH the levy passing. If you overspend one million to one and half million each year, at some point you have an issue. So, balance budgeting would be the goal. N. Williams hears the goal and understands the goal. M. Ogden did want it to note that the deficit went from 1.4 million last fiscal year to approximately 200k and we are going in the right direction.

Motion: D. Finley
Second: R. Troyer
Vote: All For

FY25-84

The County FY26 budget.

Dated June 12, 2025, a copy of which is attached, with overall revenue of \$ 10,186,397.52 and expenses of \$10,432,789.00 be accepted. That it be recognized that this budget projects a deficit budget of \$246,391.48.

Motion: R. Estill
Second: D. Finley
Vote: All For

Executive Director N. Williams

- All contracts for the agencies listed below are now ready to be finalized. The process was lengthy because, while the goal was consistent contract language across the board, some services are still under negotiation with The Counseling Center. This required revising contracts for specific agencies, removing certain attachments and wording related to those shared services.
- Program Director Dean put in considerable effort to amend these contracts, specifically to remove references to shared services and their corresponding attachments. She also had to remove sections where funding was still undetermined, as precise funding amounts for those services could not yet be specified.
- Revised attachment A's Base Contract amounts for the following with summaries of comparison due to change in State and Federal funding (The Counseling Center is still in negotiations):

○ ANAZAO	\$890,866.00
○ CATHOLIC CHARITIES	\$293,974.00
○ NAMI	\$132,629.00
○ ONE EIGHTY	\$630,692.00

These were handed out at the directors' meeting earlier this week and there seemed to be no concerns from the agencies listed above. N. Williams still needs to send them the final contract by email.

Finance Director D. Miller

- Clarified that the figures presented are solely for base contract amounts. She explained that additional funding might be available, which would be managed through mini contracts.
- A significant portion of program funding has been reallocated into larger grants, such as the MH State Block Grant, SUD State Block Grant, and Crisis Block Grant, etc.. Many of these amounts are still to be determined, making it impossible to include them in the base contracts without knowing the exact state and federal contributions.

- Miller also noted that some funding has already seen a decrease of approximately 25%, meaning the final amounts received could be more or less than anticipated. She stated that all agencies have experienced decreases from FY25 to FY26 due to these reallocations with the combined need for fiscal responsibility with local levy dollars.

MHRB Chair M. Brumfield

- Will these be ready for approval for the board meeting next week? Executive Director Williams stated she doesn't see why they wouldn't be.

Executive Director N. Williams

- The Counseling Center's base contract had a couple of changes with some minor tweaks to the language in the contract. This contract will be used for the other Partner Agencies if they choose to use it. Service Broker and HAP were removed for attachments for others as this is still being worked on.
- All crisis-flex dollars from all the other agencies were moved for FY26 to TCC, which allowed the Board to save Levy dollars. The following Partner Agencies received and accepted the following 120 notices for FY26:
 - One Eighty: Reduction of \$35,000
 - Anazao: Reduction of \$12,400
 - Catholic Charities: Reduction of \$5,000
- Wayne County FCFC received a 120 notice and accepted for FY26 a reduction to help the Board save levy dollars for fiscal year 2026 going from \$776,000 for FY25 to \$550,000.00 in FY26.

FY25-85

Granting Executive Director permission to accept \$1,970.00 in 2025 Ohio OPN Resource Expansion Opportunity funding. Funding will be used by WHMHRB to strengthen overdose prevention efforts and increase community safety through the creation and implementation of a localized overdose alert system.

*This is new funding

Motion: *R. Ling*

Second: *R. Estill*

Vote: All For

FY25-86

Granting Executive Director permission to accept \$130,705.00 in funding from the Office of Criminal Justice. Funding will be divided between Wayne County Probate Court (to support the AOT monitor position), Viola Startzman (to support psychiatric services) and Anazao Community Partners (to support Case Management).

*This is new funding

N. Williams stated some of this funding will offset the current levy dollars the Board uses to support AOT. N. Williams thanks H. Dean for her work on this. Again, everything we can do to continue to work on reducing our levy spend is what we need to do.

Motion: *D. Finley*

Second: *R. Estill*

Vote: All For

Old Business

Benden Property:

Executive Director Nicole Williams

- As discussed previously, remodeling has begun.

MHRB Chair M. Brumfield

- Toured the new building earlier and it is beginning to take shape.

TCC Update:

- Reallocation Request received on 6/12/2025 (attached).
 - In TCC's request, they request the following:
 - Request that we reallocated:
 - \$18,000 from Justice Services FKA: Close the Revolving Door to HAP
 - \$5,000 from Mental Health Prevention (Signs of Suicide) to Service Broker
 - \$21,000 from Intensive Home-Based Treatment (IHBT) and \$5,495 from Mental Health Prevention (Signs of Suicide) to Residential Treatment Care (Support).

And if it is denied:

We are continuing to pursue any opportunities available to help with funding in these areas, including partnerships with other social service agencies and grant opportunities. Unfortunately, none of these are immediately available. The case managers and clinical staff will work with clients and continue to explore other applicable resources. Community partners would attempt to absorb these needs if able and qualifying. MHRB has partnered to meet these needs historically due to the gaps in these available community resources for those with severe mental illness.

TCC's requests are reasonable and based on actual need. If the Board were to not grant the reallocation requests, we will need to let our clients know that reduced services are a consequence of the Board's actions or inactions. We will do this in an ethical manner and in accordance with law. However, the reality is that TCC cannot absorb the cost of unfunded mandates to provide services without payment.

- Response from Board on 6/13/2025 (attached)

I have still not heard back about the financial question I asked regarding the "Deferred Income – MHRB" balance. This specific question has been sent numerous times, and to date, I have not received a response. The lack of this crucial information is directly preventing me from properly reviewing and approving the revised reallocation request that was sent yesterday.

The presence of such a significant deferred income balance from the Board raises serious questions when simultaneous requests are made for reallocating funds due to financial needs in other areas. My primary role is to ensure that the funds entrusted to TCC are being utilized appropriately and in accordance with our agreements. TCC's role is to deliver critical services. For this partnership to function effectively, transparency and timely provision of requested financial information are essential. It's challenging to fulfill my oversight responsibilities when key financial inquiries remain unaddressed, while simultaneously being asked to approve new financial actions.

What appears from the financials that you provide to the Board is that TCC has unspent funds specifically designated for the programs we support, which then directly impacts the justification for

needing to move funds elsewhere. If this understanding is incorrect, providing the requested breakdown would be instrumental in clarifying the situation and allowing us to move forward.

Furthermore, with our fiscal year-end approaching on June 30th, gaining clarity on the status of these funds is even more crucial. Depending on the reconciliation, any unspent Board funds may need to be considered for reallocation or return to the Board, as appropriate.

I need a detailed breakdown and reconciliation of these deferred income funds. My specific questions, which have unfortunately gone unanswered, are as follows:

FY23 Audit Breakdown: On the FY23 audit for 2023, there was \$341,376.00 of reported Deferred Revenue. Can we see a breakdown of this \$341,376 from the audit that shows how much was for each of the contract lines provided to TCC (i.e., Service Broker, HAP, General), and what fiscal year those funds were paid to TCC?

Reconciliation to Most Recent Balance: The Statement of Financial Position showed "Deferred Income – MHRB" with a balance of \$231,620 as of March 2025, and your latest report for April 2025 now shows \$238,495.00. Can you please provide a comprehensive reconciliation between the FY23 audit amount (\$341,376) and this most recent financial report (\$238,495.00)? This reconciliation must provide:

Detailed information as to how any portion of the \$341,376 was spent during FY24 and FY25.

A clear breakdown of the remaining \$238,495.00 balance specifically by each contract line (Service Broker, HAP, etc.) as of April 2025.

Until I receive this clear, detailed breakdown and reconciliation of the deferred income account, I cannot and will not be able to properly assess or entertain any requests to move funds based on claims of general financial need. This information is fundamental to my fiduciary responsibility and understanding of TCC's true financial position relative to Board funds.

- We are still waiting to hear about the question of the MHRB Deferred Income showing in their financials. CEO T. Kestner said she thought that it was answered in April, which was not. Once this question is answered the board may consider their requests.
- N. Williams stated she is not an accounting person; however, Deferred Income title means money that is given but not spent. And it is coming up on fiscal year end, so the Board needs to know. Also, if TCC is asking for dollars and has a need, but is sitting on dollars not spent, help us understand that. J. Baird stated that she has sent everything, and it has to go through the lawyers and then he sends it to Board. J. Baird stated that she had answered all of that.
- N. Williams said overall her response back to the reallocation request is simple, TCC continues to not answer the financial question and at the same time asks for new financial considerations. The Board cannot do it's job without TCC answering the question.
- N. Williams also said again, it is time to reconcile those accounts, because if there is money sitting there that TCC has not spent, then the money needs to come back to the board.

N Williams also attached the final proposal to TCC, Attachment A and the letter sent to TCC's attorney. That was not part of the original packet, as it was just sent today. The Board's attorney did state it could be provided today. M. Ogden asked if we don't have a signed contract with TCC next week, how does that look?

N. Williams stated in the letter from our attorney that it provides guidance that we do not intend to pay for services that the Board says it will not pay for as of July 1st, 2025. IHBT, Day Treatment, Workforce Retention, etc. N. Williams stated it says it is much better and more legal like in the letter but overall don't expect it like last year, where you knew you were going to continue to get paid as we ironed this out. This is our last and final offer.

Attachment A for TCC:

Attachment A

The Counseling Center - FY26 Funding		
Basic Contract - Proposed Attachment A		
Category	FY25 Contract	FY26 Board Final Proposed 6-18-25
Treatment Services MH		
MH : SUD non-Opioid Medical & Related Services - Professional Services Only (Medical and Related Tab)	\$ 90,000.00	\$ 90,000.00
MH : SUD Assessment, Evaluation & Testing (Assmnt Eval Testing Tab)	\$ 65,507.00	\$ 65,507.00
MH : SUD Counseling & Therapy Services (Counseling and Therapy Tab)	\$ 48,828.00	\$ 48,828.00
MH Community Psychiatric Supportive Treatment : SUD Case Management	\$ 233,965.00	\$ 233,985.00
MH Day Treatment (Counseling and Therapy Tab)	\$ 20,000.00	\$ 0
MH Intensive Home-Based Treatment (Counseling and Therapy Tab)	\$ 50,000.00	\$ 0
MH : SUD Housing - Residential Care (Housing Tab)	\$ 187,647.00	\$ 187,647.00
MH : SUD Housing - Residential Treatment Room & Board (Housing Tab)	\$ 1,088,275.00	\$ 1,088,275.00
TOTAL Treatment Services	\$ 1,784,242.00	\$ 1,714,242.00
Misc/Other Services		
Central Pharmacy (In Kind)	\$ 5,000.00	\$ 5,000.00
Guardianship Services	\$ 104,792.00	\$ 26,198.00 (to expire 9-30-2025)
Justice Services FKA: Close the Revolving Door (Wayne and Holmes Jails Services)	\$ 134,018.00	\$ 134,018.00
Assisted Outpatient Treatment (AOT)	\$ 52,669.00	\$ 52,669.00
Forensic Monitoring	\$ 7,163.00	\$ 7,163.00
HAP	\$ 41,016.00	\$ 41,016.00 (subject to modified language)
Service Broker	\$ 25,500.00	\$ 25,500.00 (subject to modified language)
Workforce Retention / Maintenance / Recruitment	\$ 307,845.00	\$ 0
Funding Crisis Services (Incl. Flex and Infrastructure)	\$ 978,482.00	\$ 978,482.00
MH Prevention (Signs of Suicide, QPR, Mental Health First Aid Kit)	\$ 15,000.00	\$ 0
TOTAL Misc/Other Services	\$ 1,671,485.00	\$ 1,270,046.00
Total Preliminary Base Contract	\$ 3,455,727.00	\$ 2,984,288.00

N. Williams stated that hopefully we just sign and move on. J. Baird stated she hopes that too. J. Baird said she is just out of it and doesn't know what is going on. J. Baird stated she is going on vacation next week. M. Brumfield stated he is happy with how the Board is functioning, things are so much better. He thanks the Board staff. M. Ogden stated he again challenges the Board with a balanced budget, as everything will be getting more tightened at the State and Federal side.

N. Williams stated that another item, not on the agenda, is the Capital Plan. N. Williams stated that she is working on the Community Capital Plan Requests Fiscal Years 2027-2032. The building the Board purchased, using Capital money, came with approximately 1.5 acres of land. That land can accommodate 15 apartments without a variance, 20 with a variance. N. Williams stated she will use all three years of the Capital Plan to achieve the housing. N. Williams stated the timeline for this project was pushed up due to guidance from OhioMHAS stating the priority for funding in the SFY 27-28 biennium will be for Housing. N. Williams stated the reason for using all three years will be to make the project feasible. N. Williams will pull one million each year. The Board will need to have match; however, she met with Senator Al Landis this week and she will submit a two-million-dollar capital request from him in the fall of this year. This request would be awarded in the spring of 2026; at the same time the first capital project will begin. Senator Al Landis was very favorable to the project, and stated it was a very well thought out project. N. Williams projects total project costs, at the 20 units, to be under the six million dollars.

Other

Floor was offered to J. Baird of TCC. She stated everything is going through the attorney, so she has nothing more to offer.

Nothing else was mentioned at this time.

Adjournment

Having nothing more to discuss, the Acting Chair M. Ogden asked for a motion to adjourn.

Motion to adjourn:

Motion: R. Ling

Second: R. Estill

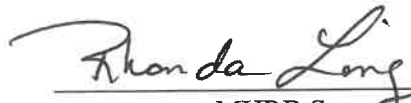
Roll Call: Passed unanimously.

The meeting adjourned at 6:49p.m.

Respectfully submitted,
Dorrie Miller, Finance Director



MHRB Chair



MHRB Secretary

