

**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
AUDIT FINANCE COMMITTEE
 ESC, 360 E. Enon Road, Yellow Springs, Ohio 45387**

**MINUTES
 FEBRUARY 7, 2022 (8:30AM)**

PRESENT:

Jennifer Calhoun	GC Board of County Commissioners, Budget Analyst
Rebecca Cantrell	United Way of Greater Dayton Area, Director
Deb Cordell	GC Family & Children First, Fiscal Coordinator
Renee Crossman	GC Family & Children First, Admin Assistant
Melissa Howell	GC Public Health Department, Commissioner
John LaRock	GC Board of Developmental Disabilities, Superintendent
Brent Lewis	GC Family & Children First - Director
Debbie Matheson	Family Violence Prevention Center, Executive Director
Greta Mayer (Chair)	Mental Health & Recovery Board
Tom Otto (Vice Chair) Leads Meeting	TCN Behavioral Health Care
Beth Rubin	GC Department of Job & Family Services, Director

Mr. Otto called the meeting to order at 8:30 A.M.

REVIEW/APPROVAL OF NOVEMBER, 2021 MEETING MINUTES

Minutes for the November, 2021 Audit/Finance Committee were reviewed. A motion to approve the Minutes was made by Ms. Rubin, seconded by Ms. Calhoun. The motion passed without exception.

REVIEW/ APPROVAL OF FISCAL REPORT: JANUARY THROUGH DECEMBER 2021

Ms. Cordell presented the full year financial report for Family Stability. Our expenses were only 85% due to a vacant part-time position that was not filled for most of the year. We have a small amount of carry over going into 2022, which is good because this will allow us to cover the pay increases which are not funded by the County.

For Shared Youth Placement our expenses were less as the billing cycle is usually behind, therefore in January \$30,000 will be paid out for December placements. Our Revenue was higher due to receiving MSY Funding. When we receive this funding, it is given on a 90-day cycle which will be carried over into this calendar year and used for continued placement of children. Therefore, there is no extra revenue as everything we receive in is paid out, just like pass through dollars.

For Help Me Grow there is nothing new to share as we have only received invoices for July, August and September 2021. Those were submitted to Ohio DODD. We received the money on December 28th, 2021, and paid those expenses in January 2022 to Greene County Public Health, and a small amount to our Council Admin for program management. No additional invoices have been received from them as of February 7th, 2022.

For FCSS (Family Centered Services and Support) State Fiscal Year 2022 we have only spent 28% of our Budget and have 45% of our Revenue. The way this Grant works is that we usually spend most of it

during the last 6 months of the year. This year we are receiving reimbursements quicker, though they still owe us for November and December 2021. We have received 25% of this grant up-front. In the past, we had to spend this before we could receive additional reimbursement, however this has changed this year and is no longer the case. Therefore, we are able to request reimbursement on a month by month basis.

For Council Admin our expenses were only 83% due to the fact that we didn't have an Admin Assistant for a long period of time and our health benefits were also budgeted for this position, but she does not take all of them. Therefore, this is a savings. However, going forward this year we will utilize our entire budget.

Mr. Otto put forth a motion to recommend acceptance of the Fiscal Report. Motion to accept was made by Mr. LaRock, and seconded by Ms. Howell. The motion passed without exception.

REVIEW/APPROVAL TO 2022 ADMIN ALLOCATIONS AND INDIRECT REALLOCATIONS

Ms. Cordell reported that in the past months there has been numerous discussions regarding the County/Council Admin Allocation, and though previously these were reported quarterly, the delay was mainly due to not having an admin person and the actual time logs in order to give an accurate account. However, we now have fact-based information to present to the Committee. Included in the report is a Time Study done from August through December 2021 for Ms. Crossman, Mr. Lewis and Ms. Cordell, as well as January 2022 from Ms. Crossman and Ms. Cordell. It's interesting to see how close the percentages are as the totals show 49% spent on County and 51% on Council. Our current allocation is 70% County and 30% Council. Additionally, Ms. Cordell did a 3-year study on her personal Time Log (which is done in 15-minute intervals) and the results from 2019 through 2021 show 45% spent on County compared to 55% Council.

In the past the allocations varied mainly due to smaller grants on the Council side which have since been discontinued. Also, the VOCA grant, which is on the County side, takes considerable amount of time, along with Shared Youth Placement. Additionally, Ms. Crossman takes a lot of phone calls for Family Stability, answers questions, takes care of intake forms, along with Parenting Class documentations, all of which are Council related.

In light of these report findings it shows we are investing more time on Council related programs. Therefore, we would like to propose the new Admin Allocation to be 45% County / 55% Council.

With no further discussion, Mr. Otto put forth a motion to recommend acceptance of the 2022 Admin Allocations and Indirect Reallocations as proposed by Ms. Cordell. Motion to accept was made by Ms. Calhoun, and seconded by Ms. Rubin. The motion passed without exception.

MID-YEAR GRANT SPEND OUT DISCUSSION

Ms. Cordell reported that for the Grants we should be at 50%, and according to our reports we were at 18% with Help Me Grow, 45% for Revenue and 28% for Expenses for FCSS. When we receive additional invoices from Help Me Grow, this will bring the amount more in line. With FCSS we are working with families so these expenses will come up as well.

Budgets for 2022: Ms. Cordell included in the reports the approved Budgets for 2022, which comprise of Family Stability, Revenue, Shared Youth Placements, and Council Admin, as well as both Grants that FCF was awarded showing what was spent in 2021 along with what is the Budget for 2022.

Mr. Otto put forth a motion to recommend acceptance of the Fiscal Report. Motion to accept was made by Mr. LaRock, and seconded by Ms. Howell. The motion passed without exception.

OTHER ITEMS AT DISCRETION OF CHAIR AND DIRECTOR

Question regarding results of 2021 Audit: Mr. Lewis reported that we had one management letter concerning not posting Greene County's Public Records Policy, which was posted at our entrance, but overlooked by the auditors. We had a virtual exit interview and for those interested we will send an electronic copy of this Audit Report.

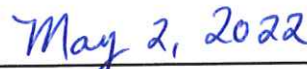
Mr. Otto closed the meeting informing everyone that the next meeting will be on **Monday, May 2nd, 2022, at 8:30am, at Greene County ESC, 360 E. Enon Road, Yellow Springs, Ohio.**

There being no further business the meeting was **adjourned at 8:50am.**

Respectfully submitted.



Renee Crossman, Admin. Support
Greene County Family and Children First Council



Approved Date: