

**FAMILY & CHILDREN FIRST COUNCIL  
AUDIT/FINANCE COMMITTEE**

**February 3, 2020**

**PRESENT:**

<b>Jaril Arnold</b>	<b>GC Family &amp; Children First</b>
<b>Jennifer Calhoun</b>	<b>GC Board of County Commissioners, Budget Analyst</b>
<b>Deb Cordell</b>	<b>GC Family &amp; Children First</b>
<b>Brittany Hensley</b>	<b>GC Juvenile Court</b>
<b>Melissa Howell</b>	<b>GC Public Health Department</b>
<b>John LaRock</b>	<b>GC Board of Developmental Disabilities</b>
<b>Brent Lewis</b>	<b>GC Family &amp; Children First - Director</b>
<b>Debbie Matheson</b>	<b>Family Violence Prevention Center</b>
<b>Greta Mayer</b>	<b>GC Mental Health Recovery Board</b>
<b>Beth Rubin</b>	<b>GC Department of Job &amp; Family Services</b>
<b>Tracy Sibbing</b>	<b>United Way, Greater Dayton Area</b>

Ms. Mayer called the meeting to order at 8:30 A.M.

**REVIEW/APPROVAL OF MINUTES FROM NOVEMBER 2019**

Minutes for the November 2019 Audit/Finance Committee were reviewed. A motion to approve the minutes was made by Ms. Howell, seconded by Mr. LaRock. The motion passed without exception.

**REVIEW/APPROVAL OF THE FISCAL REPORTS: JANUARY – DECMEBER 2019**

Ms. Cordell presented the Fiscal Report. The Family Stability expenses for CY19 were less than budgeted and the revenue exceeded the budgeted amount. There will be an increase in expenses for 2020 however, because the position whose salary and benefits are split 50/50 between Family Stability and Parent Support, will be working the entire year (that position was filled late in 2019). The expenses should be in line with what we have budgeted for 2020 barring any staffing changes.

The revenue in Shared Youth Placements was higher than our expenses due to how long it is taking to get invoices. Several invoices have been received with incorrect daily rates. Those agencies were contacted several times and we are still waiting for corrected invoices to date. The expenses will be charged to CY19 but due to the Councils method of accounting, they are not reflected on this report.

The Help Me Grow Grant received \$68,689 for reimbursement for September and October EI services provided by GCPH along with \$398 for program management for October. We did not

receive an invoice for November from GCPH. Please refer to separate grant report for more information.

Council Admin was slightly under budgeted expenses because the admin support position was vacant through August. There again, for 2020, we expect to expend the full budgeted expenses provided there are no staffing changes. We did receive all expected revenue.

Ms. Mayer asked for a motion to recommend acceptance of the Fiscal Report. Motion to accept was made by Ms. Rubin and seconded by Ms. Calhoun. The motion passed without exception.

### **REVIEW/APPROVAL - ADMIN RECONCILIATION OCTOBER – DECEMBER 2019**

Ms. Cordell discussed the October thru December 2019 Admin reconciliation and expense reallocations. At the last Audit/Finance meeting Ms. Cordell recommended, and the members approved, changing the allocation of expenses to 75% for County admin and 25% for Council admin. When this report was completed, the County admin was actually 66% and the Council was 34%. This was mainly due to the fact that Council admin paid over \$6,500 in state audit fees along with \$3,818 for the pass-through grant for Outreach services for Help Me Grow in this period. If those expenses were deducted, then expenses would be 79% County and 21% Council. Those percentages are very close to the recommended allocations. The average of all four quarters for CY19 was 73% County and 27% Council. Ms. Cordell recommends no changes to the percentages at this time.

Ms. Mayer asked for a motion to recommend acceptance of the Admin reconciliation and expense reallocations. Motion to accept was made by Ms. Hensley and seconded by Mr. LaRock. The motion passed without exception.

### **AUDIT UPDATE**

The Audit is finished and we are waiting on the final report.

### **MID-YEAR GRANT SPEND OUT DISCUSSION**

Ms. Cordell provided the mid-year grants spend out reports. Help Me Grow expenses for November and December 2019 in the amount of \$87,923 have been submitted and approved by the grantor. EI services provided by GCPH totaled \$87,214 and \$709 was for program management. We have not received those funds as of today. During the first half of the grant year Help Me Grow spent 39% of the allotted budget. If their expenses continue to average what they have been for the first six months, they should expend all of their grant budget.

We have expended \$6,278 for FCSS SFY20 through 12-31-2019. That is only 17% of the budgeted grant expenses. Historically we are always under on this grant but we had hoped that the \$10K advance from the County would allow us to expend the grant funds fully while continuing services to our clients. We have scheduled multiple services only to have the clients cancel or not participate. As summer gets nearer, parents will come to us for help with camp fees and those type of activities. We may not be able to spend the total grant allocated.

**OTHER ITEMS AT THE DISCRETION OF CHAIR/DIRECTOR**

There were no other items to be discussed at this time.

The next meeting is Monday, May 4, 2020 at the Greene County ESC in Yellow Springs at 8:30 A.M.

There being no further business the meeting was adjourned at 8:46 A.M.

**Respectfully submitted,**

**Approved:**

  
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Date: 6/8/2020

**Jaril Arnold, Admin. Support  
Greene County Family & Children First**