



**MHRB MISSION STATEMENT**

*We lead by serving diverse communities and promoting pathways to mental health and substance use prevention, treatment, and support for everybody and every family across Clark, Greene, and Madison Counties*

**FINANCE COMMITTEE MEETING AGENDA  
TUESDAY, OCTOBER 11, 2022  
9:00 AM to 10:30 AM  
MHRB LITTLE CONFERENCE ROOM  
1055 E. HIGH STREET  
SPRINGFIELD, OHIO 45505**

**I. OPENING REMARKS**

*Brian Miller, Chair*

- A. Call to order
- B. Welcome guests & introductions
- C. Roll call

**II. COMMITTEE RECOMMENDATIONS**

- A. Clark/Springfield Bureau of Justice Assistance – Greta Mayer Attachment F-1
- B. Then & Now Review – Jodi Lucas Attachment F-2

**III. POLICY REVIEW**

- A. State Funding Distribution - Greta Mayer/Jodi Lucas Attachment F-3
- B. Bad Debt & Reconciliation - Greta Mayer/Jodi Lucas Attachment F-4
- C. Credit Card – Greta Mayer/Jodi Lucas Attachment F-5

**IV. DISCUSSION**

- A. Greene Levy Renewal & Campaign Finance – Greta Mayer Attachment F-6
- B. Clark Schaefer Hackett Contract Services – Jodi Lucas
- C. Feedback about Board Financials – Jodi Lucas

**V. ADJOURNMENT**

*The Committee Meeting is an open meeting, and everyone is welcome to attend.*

**BUREAU OF JUSTICE ASSISTANCE GRANT  
COMPREHENSIVE OPIOID, STIMULANT, & SUBSTANCE ABUSE  
SITE-BASED PROGRAM (COSSAP) AWARD  
OCTOBER 2022**

In June, McKinley Hall shared interest with MHRB in a grant opportunity to expand upon jail-based and re-entry services in Clark County. A partnership was formed, and application developed for City of Springfield to be the applicant organization and transfer the grant award to MHRB as fiscal agent, who would then contract for treatment and recovery support services with McKinley Hall and Pinnacle Treatment Center in Springfield. The \$1.3 million grant application will be distributed over a three-year period.

The project expands medication-friendly recovery housing, culturally responsive peer support, substance use disorder treatment inside the jail, and increases re-entry access to medication-assisted treatment, and naloxone. The project includes gender-responsive treatment for women in jail, recovery housing for women, access to medication-assisted treatment through a project partnership with an Opioid Treatment Program, part of the Pinnacle Treatment Centers Network. The project will also educate and advocate among community and justice agencies for the legal right to continue MOUDs in custody and to bring methadone into the jail for pregnant women. Advocacy and empowerment training is also one of the service deliverables for project participants.



***Finance Committee of the Mental Health Recovery Board of Clark, Greene and Madison Counties authorizes the CEO to enter into an agreement with City of Springfield and various care providers to spend an amount not to exceed \$1.3 million COSSAP funds as received and to spend grant dollars until exhausted. Furthermore, the Board authorizes the CEO to sign documents needed to execute this process and comply with the grant guidelines.***

*Then & Now Certificate Review*

*Finance Committee of Mental Health Recovery Board of Clark, Greene, & Madison Counties (MHRB) recommends approving the proposed Then and Now Certificate pursuant to ORC 5705.41, related to invoice number effective October 11<sup>th</sup>, 2022.*

## THEN & NOW CERTIFICATE

Section 5705.41(D)(1), states that any contract made or order given without the County Auditor's certificate attached that the amount required to meet same has been lawfully appropriated is void.

The following purchase order was issued without such a certificate.

P.O. #: 220024529 Invoice #: 30224  
Fund: MHRB (8110) Appropriation Code: 8110-820-741000.MHRBPROSTRA  
Vendor: ProStratus Amount: \$12,078.00  
Date of Purchase: 7/01/2022 Date of Reserve: 8/15/2022  
Reason: Established new account codes and purchase orders for FY23.  
Signature: Emily Carter Date: 10.6.22

**\*Auditor Use Only**

It is hereby certified that the amount of \$ \_\_\_\_\_ required to meet the above contract or order was lawfully appropriated (reserved) on \_\_\_\_\_ and is appropriated (invoice date) and free from any previous encumbrances on \_\_\_\_\_.

Your board may pass a resolution authorizing the County Auditor to issue a warrant in the amount due upon such contract or order. Such resolution shall be passed within 30 days from the issuance of this certificate.

\_\_\_\_\_  
**JOHN S. FEDERER**  
Clark County Auditor/Deputy Auditor

Date: \_\_\_\_\_

**\*MHRB Use Only**

Issuance of Warrant for payment of "Then & Now" obligation pursuant to O.R.C. 5705.41, per Board Resolution during \_\_\_\_\_ meeting.

By: \_\_\_\_\_  
Greta Mayer, CEO



ProStratus  
20 S Limestone St  
Suite 250  
Springfield, OH 45502  
(937) 346-8490

<b>Date</b>	<b>Invoice</b>
07/01/2022	30224
<b>Account</b>	
Mental Health & Recovery Board	

<b>Bill To:</b>
Mental Health & Recovery Board Attn: Jac Carrier 1055 East High Street Springfield, OH 45505 United States

<b>Service Location</b>
Mental Health & Recovery Board 1055 East High Street Springfield, OH 45505 United States

Terms	Due Date	PO Number	Reference
Net 15 days	07/16/2022		
IT Services for the period of July 1, 2022 through 12/31/2022.			

Products & Other Charges	Quantity	Price	Amount
<b>Billable Products &amp; Other Charges</b>			
Essentials Complete: Essential Complete Managed Services & Pro Level phone system	1.00	\$11,868.00	\$11,868.00
Passportal: Passportal Software 1 user license	1.00	\$210.00	\$210.00
Miscellaneous Invoice			
Total Products & Other Charges:			\$12,078.00
Make checks payable to ProStratus		Invoice Subtotal:	\$12,078.00
		Sales Tax:	\$0.00
		Invoice Total:	\$12,078.00
		Payments:	\$0.00
		Credits:	\$0.00
		Balance Due:	\$12,078.00

**APPROVED**  
By NANCY at 8:37 am, Oct 03, 2022

**Mental Health & Recovery Board of  
Clark, Greene and Madison Counties**

**Policy Name: State Funding Distribution**  
**Number: 300.06**  
**Division: Finance**  
**Effective Date: May 16, 2017**  
**Revision Date: April 13, 2017**  
**Review Date: January 2019**

**PURPOSE:**

To describe the process used to distribute federal and state funding of the Board to the counties.

**POLICY:**

The Board will use Base and Per Capita allocation formulas when spreading the federal and state allocations.


**PROCEDURE:**

- A. **Base allocation** is a fixed percentage amount of the federal and state allocations. This fixed percentage is Board approved. Each county is then allocated one-third of the calculated amount.
- B. **Per Capita allocation** is the federal and state distribution less the Base allocation. This allocation amount is then spread based on the population of each county in the Board region. Census information is found on the Ohio Development Services Agency website.
- C. **Review:** Staff will review the Base and Per Capita formulas after a three-year cycle. During the review period, staff will advise the Board of the current distribution method. The Board may elect to modify the distribution at any time.



# memo

## **MHRB of Clark, Greene, and Madison Counties**

To: Greta Mayer, Jac Carrier  
From: Jodi Lucas   
Date: August 1, 2022  
Re: FY 2023 County Allocation Method

On Friday, July 8, 2022, Denise Casto emailed her recommendation regarding a method to allocate operating expenses for FY2023 across the three counties served by the Mental Health Recovery Board of Clark, Greene, and Madison Counties (a copy of this email is attached). I agree with Denise's recommendation of using population as the basis and believe this would be a fair and equitable way to allocate the Board's indirect administrative costs. Based on the 2020 Census data the percentages would be as follows:

48% Greene County  
39% Clark County  
13% Madison County

I also agree that continuum service's allocations be directly identified by the provider on a case-by-case basis as services could be directly charged according to residency.

Please let me know if additional information is needed or if you have any questions.

Thank you.



**Jodi Lucas**

---

**From:** Casto, Denise <BDCasto@cshco.com>  
**Sent:** Friday, July 8, 2022 1:40 PM  
**To:** Jac Carrier  
**Cc:** Jodi Lucas  
**Subject:** County Allocation Methods

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

It looks like for board operations Mark determined the percentage allocation charged to each county based on revenue for that county. Revenue was calculated using a hybrid method of base funding and population for OMHAS funding plus levy funds. For OMHAS funds generally speaking 35% of the allocation was split equally to all three counties, then 65% of the allocation was allocation by population. Unfortunately, the method was not 100% consistent and Mark had adjustments that could not be identified why they occurred. The percentages in the end were close (within 1%) of the allocation percentages Jodi has been using for operations.

I would recommend for board operating expenses to consider using an allocation based on population only. The current allocation is 52%/41%/7% for C/G/M. Using population the allocation the be around 39%/49%/12% again C/G/M.

For continuum services various allocations were used and I haven't been able to determine the pattern or reasons yet. I would have to recommend the providers supply that information as part of invoicing. If available the county of residence should be used but for services that may be more general I think there are a few methods that could used and different methods may be more appropriate than others from provider to provider. I would also suggest the method be indicated on the invoice.

Let me know if you have questions.

Denise

CONFIDENTIALITY NOTICE: The information in this email, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and legally privileged information. If you are not the intended recipient, any disclosure, copying, distribution or use of the contents of this information in any manner is strictly prohibited and may be unlawful. When addressed to our clients, any opinions or advice contained in this email, including any attachments, are subject to the terms and conditions expressed in our client engagement letter.

CONFIDENTIALITY NOTICE: The information in this email, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and legally privileged information. If you are not the intended recipient, any disclosure, copying, distribution or use of the contents of this information in any manner is strictly prohibited and may be unlawful. When addressed to our clients, any opinions or advice contained in this email, including any attachments, are subject to the terms and conditions expressed in our client engagement letter.



**QuickFacts**

**Greene County, Ohio; Clark County, Ohio; Madison County, Ohio; Ohio**

QuickFacts provides statistics for all states and counties, and for cities and towns with a *population of 5,000 or more*.

**Table**

All Topics	Greene County, Ohio	Clark County, Ohio	Madison County, Ohio	Ohio
Population, Census, April 1, 2020	167,966	136,001	43,824	11,799,448
<b>PEOPLE</b>				
<b>Population</b>				
Population Estimates, July 1 2021, (V2021)	△ 168,412	△ 135,633	△ 44,386	△ 11,780,017
Population estimates base, April 1, 2020, (V2021)	△ 167,966	△ 136,001	△ 43,824	△ 11,799,448
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021, (V2021)	△ 0.3%	△ -0.3%	△ 1.3%	△ -0.2%
Population, Census, April 1, 2020	167,966	136,001	43,824	11,799,448
Population, Census, April 1, 2010	161,573	138,333	43,435	11,536,504
<b>Age and Sex</b>				
Persons under 5 years, percent	△ 5.3%	△ 5.8%	△ 5.1%	△ 5.7%
Persons under 18 years, percent	△ 20.7%	△ 22.5%	△ 20.3%	△ 22.1%
Persons 65 years and over, percent	△ 18.0%	△ 19.8%	△ 16.1%	△ 17.8%
Female persons, percent	△ 50.3%	△ 51.1%	△ 45.4%	△ 50.7%
<b>Race and Hispanic Origin</b>				
White alone, percent	△ 85.7%	△ 86.4%	△ 89.7%	△ 81.2%
Black or African American alone, percent (a)	△ 7.4%	△ 9.1%	△ 6.5%	△ 13.2%
American Indian and Alaska Native alone, percent (a)	△ 0.3%	△ 0.4%	△ 0.4%	△ 0.3%
Asian alone, percent (a)	△ 3.1%	△ 0.7%	△ 1.5%	△ 2.7%
Native Hawaiian and Other Pacific Islander alone, percent (a)	△ 0.1%	△ 0.1%	△ Z	△ 0.1%
Two or More Races, percent	△ 3.4%	△ 3.3%	△ 1.8%	△ 2.6%
Hispanic or Latino, percent (b)	△ 3.2%	△ 3.8%	△ 2.7%	△ 4.3%
White alone, not Hispanic or Latino, percent	△ 83.1%	△ 83.3%	△ 87.4%	△ 77.7%
<b>Population Characteristics</b>				
Veterans, 2016-2020	15,544	11,087	2,609	685,905
Foreign born persons, percent, 2016-2020	4.8%	1.9%	1.3%	4.6%
<b>Housing</b>				
Housing units, July 1, 2021, (V2021)	71,889	61,040	16,359	5,269,638
Owner-occupied housing unit rate, 2016-2020	66.0%	67.1%	73.6%	66.3%
Median value of owner-occupied housing units, 2016-2020	\$180,300	\$120,500	\$169,200	\$151,400
Median selected monthly owner costs -with a mortgage, 2016-2020	\$1,446	\$1,070	\$1,334	\$1,286
Median selected monthly owner costs -without a mortgage, 2016-2020	\$560	\$433	\$489	\$480
Median gross rent, 2016-2020	\$914	\$757	\$856	\$825
Building permits, 2021	685	199	89	30,418
<b>Families &amp; Living Arrangements</b>				
Households, 2016-2020	65,915	54,862	15,017	4,717,226
Persons per household, 2016-2020	2.41	2.39	2.60	2.41
Living in same house 1 year ago, percent of persons age 1 year+, 2016-2020	82.6%	83.9%	84.5%	86.0%
Language other than English spoken at home, percent of persons age 5 years+, 2016-2020	6.1%	3.3%	4.0%	7.2%
<b>Computer and Internet Use</b>				
Households with a computer, percent, 2016-2020	93.5%	90.8%	91.0%	90.7%
Households with a broadband Internet subscription, percent, 2016-2020	89.5%	85.6%	86.2%	84.5%
<b>Education</b>				
High school graduate or higher, percent of persons age 25 years+, 2016-2020	94.0%	88.9%	87.4%	90.8%
Bachelor's degree or higher, percent of persons age 25 years+, 2016-2020	39.7%	18.9%	18.1%	28.9%

Health			Attachment F3	
With a disability, under age 65 years, percent, 2016-2020	8.8%	12.5%	10.0%	10.0%
Persons without health insurance, under age 65 years, percent	△ 7.0%	△ 8.5%	△ 7.9%	△ 7.8%
Economy				
In civilian labor force, total, percent of population age 16 years+, 2016-2020	60.3%	59.5%	56.0%	63.0%
In civilian labor force, female, percent of population age 16 years+, 2016-2020	56.1%	54.6%	59.1%	58.9%
Total accommodation and food services sales, 2017 (\$1,000) (c)	414,215	207,893	51,887	24,560,626
Total health care and social assistance receipts/revenue, 2017 (\$1,000) (c)	788,555	709,661	98,695	97,117,415
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) (c)	87,846	400,044	155,384	29,460,997
Total retail sales, 2017 (\$1,000) (c)	2,591,446	1,411,399	1,745,971	174,299,745
Total retail sales per capita, 2017 (c)	\$15,544	\$10,483	\$39,612	\$14,941
Transportation				
Mean travel time to work (minutes), workers age 16 years+, 2016-2020	21.6	22.5	25.1	23.7
Income & Poverty				
Median household income (in 2020 dollars), 2016-2020	\$70,055	\$51,504	\$68,663	\$58,116
Per capita income in past 12 months (in 2020 dollars), 2016-2020	\$36,386	\$27,274	\$29,885	\$32,465
Persons in poverty, percent	△ 9.0%	△ 14.3%	△ 9.5%	△ 12.6%

## BUSINESSES

Businesses				
Total employer establishments, 2020	3,255	2,167	687	249,857
Total employment, 2020	55,902	38,457	15,459	4,978,720
Total annual payroll, 2020 (\$1,000)	2,730,534	1,500,960	687,596	246,554,575
Total employment, percent change, 2019-2020	-1.3%	-3.2%	6.6%	1.3%
Total nonemployer establishments, 2019	10,704	6,815	2,875	817,642
All employer firms, Reference year 2017	2,595	1,875	621	173,255
Men-owned employer firms, Reference year 2017	1,468	1,074	380	110,037
Women-owned employer firms, Reference year 2017	454	272	62	30,759
Minority-owned employer firms, Reference year 2017	242	138	5	12,823
Nonminority-owned employer firms, Reference year 2017	1,870	1,377	517	146,538
Veteran-owned employer firms, Reference year 2017	222	179	57	11,457
Nonveteran-owned employer firms, Reference year 2017	1,878	1,296	464	145,253

## GEOGRAPHY

Geography				
Population per square mile, 2020	406.1	342.7	94.1	288.8
Population per square mile, 2010	390.5	348.0	93.2	282.3
Land area in square miles, 2020	413.56	396.88	465.81	40,858.76
Land area in square miles, 2010	413.73	397.47	465.88	40,860.69
FIPS Code	39057	39023	39097	39

[About datasets used in this table](#)

#### Value Notes

⚠ Estimates are not comparable to other geographic levels due to methodology differences that may exist between different data sources.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable. Click the Quick Info ⓘ icon to the row in TABLE view to learn about sampling error.

The vintage year (e.g., V2021) refers to the final year of the series (2020 thru 2021). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2016-2020 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2020 5-year ACS Comparison Guidance](#) page.

#### Fact Notes

- (a) Includes persons reporting only one race
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data
- (b) Hispanics may be of any race, so also are included in applicable race categories

#### Value Flags

- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper in open ended distribution.
- F Fewer than 25 firms
- D Suppressed to avoid disclosure of confidential information
- N Data for this geographic area cannot be displayed because the number of sample cases is too small.
- FN Footnote on this item in place of data
- X Not applicable
- S Suppressed; does not meet publication standards
- NA Not available
- Z Value greater than zero but less than half unit of measure shown

QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

CONNECT WITH US      

[Accessibility](#) | [Information Quality](#) | [FOIA](#) | [Data Protection and Privacy Policy](#) | U.S. Department of Commerce

**Mental Health & Recovery Board of  
Clark, Greene and Madison Counties**

**Policy Name: Bad Debt and Contract  
Reconciliation**  
**Number: 300.04**  
**Division: Finance**  
**Effective Date: July 1, 1999, May 16, 2017**  
**Revision Date: July 1, 2004, July 1, 2010, April 13,  
2017**  
**Review Date: January 2019**

## **POLICY:**

To establish guidelines and procedures for payment of provider bad debt occurring as a result of unpaid client charges as determined by the Board's Sliding Fee Schedule and contract reconciliation. This can occur for whole contract or specific services lines on agreed upon variables.

## **PURPOSE:**

In order to ensure continuity of care, the Board will be responsible for reimbursement to contract providers for client charges, after the application of the Sliding Fee Schedule, that are unpaid after delivery of services. This is not to exceed annual maximum contract.

## **PROCEDURE:**

### **Bad Debt**

Providers will maintain individual accounts receivable record for each client they serve indicating the following:

- A. Client name, address, Unique Client Identifier (UCI), and other relevant identifying Information
- B. Date of service and service charge
- C. Client payments and date of payment
- D. Board subsidy paid
- E. Unpaid Balance

Providers will age client accounts receivables and submit at the end of the fiscal year an invoice to the Board for unpaid client balances exceeding minimum of 90 days outstanding.

Providers shall continue to make their best effort to collect unpaid clients' charges. The Board expects the provider to represent to clients the importance of their financial obligation. At a minimum, this requires providers to submit at least three collection letters subsequent to the initial billing. In unusual situations, providers will have the flexibility to modify this process based on clinical considerations. Modifications are to be documented.

The Board will reimburse providers for these billed charges if the provider has not accessed receipts from the Board exceeding the annual maximum contract as defined in each service agreement with the Board. When providers receive payment from the Board, they must reduce clients' accounts receivable balances accordingly.

**Mental Health & Recovery Board of  
Clark, Greene and Madison Counties**

**Policy Name:** Bad Debt and Contract  
Reconciliation  
**Number:** 300.04  
**Division:** Finance  
**Effective Date:** July 1, 1999, May 16, 2017  
**Revision Date:** July 1, 2004, July 1, 2010, April 13,  
2017  
**Review Date:** January 2019

Should providers receive subsequent payment for clients for amount reimbursed by the Board, providers are required to deduct the clients' reimbursement from future billings to the Board.

The Board and its contract certified public accountant will audit provider's accounts receivables to ensure that proper amounts are billed to the Board and that client write-offs are timely and accurate.

Contract providers of the Board are required to have internal policies and procedures in place for their billing process, bad debt, client accounts receivable records and reimbursement from the Board.

Below is the process to be followed:

- Step 1. Determine whether the provider accessed all of the Board contract. If the provider earned all allocated funds, the reconciliation process is complete. If unaccessed funds, proceed to Step 2 below.
- Step 2. Determine whether the provider had a profit or loss from operations.
- Step 3. If the provider had a profit from operations, no payment for Bad Debt expenses is made and the reconciliation process is complete.
- Step 4. If the provider had a loss from operations, reimbursement to the provider for Bad Debt expenses up to the unaccessed contract amount, will be calculated.
- Step 5. Bad Debt payment amount cannot exceed the amount of the provider loss from operations.
- Step 6. For payment to be made, the provider must comply with procedures as defined in this policy.
- Step 7. Provider Bad Debt receivable from the Board will be determined as part of the audit process and included in the year service was provided.

### **Contract Reconciliation**

#### **Grant Based**

- Step 1. Agencies, programs, or services funded on a grant basis and having a year-end profit may be subject to reconciliation.
- Step 2. Board staff will review financial data and follow-up with provider.

#### **Fee-For-Service/Cost Reimbursement Based**

Fee-for-service and cost reimbursement based funding will require agency request and Board action for unearned contract amounts.



## **Mental Health Recovery Board of Clark, Greene & Madison Counties**

### **Policy Name: Credit Card Policy**

Number: 300.08

Division: Finance

Effective Date: 4/1/2022

Revision Date: 2/26/2022

Review Date: 2/26/2023

### **I. Purpose**

The purpose of this policy is to establish the procedure and protocol for the issuance and use of credit cards and credit card accounts (“Credit Cards”) issued in the name of Mental Health Recovery Board of Clark, Greene & Madison Counties (“MHRB” or “Board”), its officials, employees, and designees in accordance with Ohio Revised Code Section 9.21. (MHRB) hereby authorizes the procurement and use of Credit Cards issued in the Board’s name. and the Chief Executive Officer (“CEO”)’s name on behalf of the Board.

### **II. Definitions**

- a. “Authorized Personnel” means the MHRB CEO, Budget Managers, Directors and Supervisors of each MHRB department, and other current employees of the MHRB authorized to utilize Credit Cards issued in the Board’s name.
- b. “Credit Card” or “Credit Card Account” means any bank-issued credit card, store-issued credit card, financial institution-issued credit card, financial depository-issued credit card, affinity credit card, or any credit card allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. For purposes of this policy, the term “Credit Card” expressly excludes any procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for the account’s use (in other words, an account that can be used only to pay for certain goods or services).





### **III. Authorized Personnel**

MHRB Credit Cards will be issued only to Authorized Personnel under this policy. Authorized Personnel beyond the MHRB CEO, Budget Managers, and Directors and Supervisors of each MHRB Department may be issued Credit Cards upon request of the employee's respective Supervisor and with the approval of the MHRB CEO.

### **IV. Types of Expenses for Which a Credit Card Account May Be Used**

A Credit Card opened by MHRB shall be used only for the following purposes and MHRB-related expenses:

- a. Meals
- b. Fuel, oil, transportation, and airfare
- c. Repair and maintenance of MHRB assets (e.g., buildings, vehicles, tools, equipment, etc.)
- d. Telephone expenses
- e. Internet service provider and software expenses
- f. Lodging and hotel accommodations
- g. Professional development conference fees, training, certification, licensure, and registration
- h. Training material and expenses related to MHRB program training
- i. Office supplies and equipment

### **V. Procedures for Issuing and Utilizing Credit Card Accounts**

- a. Acquisition, Use, and Management:
  - 1) In order to open a new Credit Card Account, a written request must be made to the MHRB CEO. The request shall be reviewed and approved by the CEO and further authorized by full Board approval. Once approved, the CEO shall open the account under his or her name as the custodian of the account.
  - 2) MHRB Credit Cards may be used to pay any expenses that support Board administrative and facility operations within the categories stated under Section IV. Purchases may be made via internet, telephone, and facsimile



means. These purchases must be evidenced by an order confirmation along with either the original packing slip that accompanied the purchased goods or an itemized receipt.

- 3) When making purchases via the internet, the cardholder must make sure the website where the card information is given is secure, and that all account numbers are encrypted while passed electronically.
- 4) Credit Card users will be held responsible for all orders placed.
- 5) The Credit Card user should inform the vendor that the purchase will be paid through the MHRB Credit Card, and that the purchase is tax exempt.
- 6) If there are any issues with the use of the Credit Card or suspected misuse, the CEO shall be notified immediately.

b. Signing Out and Storage of Credit Cards

- 1) All Authorized Personnel shall sign a statement acknowledging that the particular employee has read this Credit Card Policy, understands it, and agrees to abide by it. A copy of this Credit Card Policy Acknowledgment is attached hereto as Exhibit "A" and by this reference incorporated into this Policy.
- 2) All Board Credit Cards and statements are to be kept in the general custody and control of the Board's Finance Department in a locked file cabinet when not in use. The Board's Credit Cards are to remain in the Board's office building when not with the Authorized Personnel.
- 3) The Authorized Personnel shall utilize a Sign-Out and Sign-In sheet when taking possession of a Credit Card.
- 4) The Authorized Personnel signing out a Credit Card is responsible for the physical custody of the Credit Card until such time as the Authorized Personnel signs the Credit Card back in with the Finance Department.
- 5) Each Authorized Personnel is responsible for maintaining confidentiality of all information relating to Credit Cards such as the account number, security code, and expiration date while in custody of the Authorized Personnel.

c. Procedure for Submitting Itemized Receipts

- 1) The Authorized Personnel shall provide itemized receipts to the Finance Department for each transaction within one business day of use or within a reasonable time after Board-related business travel.



- 2) No late charges or financial charges shall be permitted as an allowable expense, unless otherwise authorized by the CEO. Debt incurred as a result of the use of an authorized credit card, pursuant to this policy, shall be paid from monies appropriated to specific line items of the Board for eligible work-related expenditures.
- d. Procedure for Credit Card Issuance, Reissuance, Cancellation, and Reporting Lost or Stolen Credit Cards
- 1) The Board's CEO has the discretion to choose Credit Card plans that are in the best interest for the Board.
  - 2) Cancellation of a Credit Card requires prior approval by the CEO.
  - 3) Lost or stolen Credit Cards are to be reported to the card issuer and to the CEO immediately, in writing, and in any event no later than twenty-four (24) hours following the Authorized Personnel's discovery of the missing Credit Card. The CEO and Finance Department shall coordinate to ensure that any Credit Cards reported lost or stolen are arranged to be cancelled as soon as possible.

## **VI. Accountability and Compliance**

Each use of a MHRB Credit Card requires the completion of a Credit Card Expenditure Form that includes information on the date of the expense, location of the expense, reason of expense, amount of each expense, and a total amount for all expenses submitted. A copy of this Credit Card Expenditure Form is attached hereto as Exhibit "B" and by this reference incorporated into this Policy.

To ensure proper administration and enforcement of this Policy, a Compliance Team shall be established. At minimum, the Compliance Team will be comprised of an individual designated by the CEO as the Compliance Officer, in addition to the Assistant Director of Finance. The members of the Compliance Team will review all transactions quarterly and provide a quarterly report to the CEO.

## **VII. Internal Controls and Quarterly Reviews**

Quarterly, the CEO and Compliance Team will review a complete, accurate, and detailed Credit Card report to ensure the following internal controls are achieved:



- a. Reliability of financial reporting;
- b. Effectiveness and efficiency of operations;
- c. Compliance with policy, applicable laws and regulations; and,
- d. Safeguarding of MHRB assets against unauthorized acquisition, use, or disposition.

### **VIII. MHRB Maximum Credit Card Limits**

With respect to the maximum Credit Card Account limits available to each MHRB Credit Card, the Credit Card maximum limit shall not exceed \$50,000 per Credit Card Account.

### **IX. Actions or Omissions that Qualify as Misuse of a Credit Card Account**

Any use of MHRB Credit Cards for personal purchases is strictly prohibited and unauthorized. Such use may result in the employee losing all privileges to use MHRB Credit Cards, cancellation of the Credit Card, reimbursement paid to MHRB, disciplinary action as set forth under Section X, and/or criminal prosecution under Ohio Revised Code Section 2913.21.

The following expenditures are also strictly and specifically prohibited:

- a. Alcohol, drugs, tobacco, controlled substances, or products with potential for addiction.
- b. Cash transactions, cash advances, and/or cash withdrawals.
- c. Personal services, personal items, or loans.
- d. Entertainment/recreation.
- e. Adult publications/entertainment, pornography, obscene/illicit material, and other goods or services deemed incompatible with public employment by the Board.
- f. All other unallowable expenditures listed in the Human Resource Policy 23.

Additionally, Board members, employees, or anyone doing business on behalf of the MHRB shall not receive a personal benefit from a Credit Card rewards or cash back program.



Debt incurred as a result of the use of an authorized Credit Card shall be paid from monies appropriated to appropriation line 790000 or 79590 of the Board for eligible work-related expenditures listed in this Policy.

All actions or omissions by an employee resulting in a failure to comply with any provision of this Policy shall qualify as misuse of a MHRB Credit Card Account and will be subject to appropriate action.

#### **X. Disciplinary Action**

The use of the Board's Credit Cards in a manner not authorized by this Policy constitutes misuse of a Credit Card. Any misuse of a Credit Card, if known by any Authorized Personnel, shall be reported to the CEO as soon as possible. If there is a potential misuse of a Credit Card by the CEO, the information shall be reported to the Board Chairperson as soon as possible. Any Credit Card misuse shall result in suspension from work of the Authorized Personnel until the CEO (or Board Chairperson, as applicable) and Compliance Team investigate and review the misuse.

The CEO (or Board Chairperson, as applicable) may proceed with the following disciplinary actions for a misuse of a Credit Card under this Policy:

1. No action if it was determined that there was no misuse of Credit Card.
2. A written reprimand if the Authorized Personnel pays the unauthorized amount in full, including finance charges, and interest assessed in connection with the unauthorized amount within 30 days from the date of written notice.
3. Temporary suspension of employment of Authorized Personnel based on recommendation from Board CEO (or Board Chairperson, as applicable), and approved by the Board.
4. Termination of Authorized Personnel from employment in accordance with any applicable civil service law, and repayment of the unauthorized amount, including finance charges and interest. The Board may pursue any available legal remedy to recover such an amount.



**EXHIBIT A**  
**MHRB of Clark, Greene & Madison Counties**  
**Credit Card Policy Acknowledgment**

I, \_\_\_\_\_, an employee of the Mental Health Recovery Board of Clark, Greene & Madison Counties ("MHRB"), acknowledge that I:

1. Have receipt a copy of the MHRB Credit Card Policy; and,
2. Have read and understand the MHRB Credit Card Policy; and,
3. Agree to conform to all the conditions and requirements of the MHRB Credit Card Policy; and,
4. Understand that improper use of a MHRB Credit Card can be considered misappropriation of public funds. This may result in disciplinary action up to and including termination of my employment.
5. Authorize my understanding and acknowledgment of the aforementioned and of all provisions of the MHRB Credit Card Policy by my signature below.

\_\_\_\_\_  
 Employee Signature

\_\_\_\_\_  
 Employee Printed Name

Date: \_\_\_\_\_



**EXHIBIT B**  
**MHRB of Clark, Greene & Madison Counties**  
**Credit Card Expenditure Form**

Name of Staff Submitting Report:

---

Date Submitted:

---

<b>Date of Expense</b> (MM/DD/YYYY)	
<b>Vendor</b>	
<b>Location of Expense</b> Online Purchase – include URL In-Person Purchase – include full address	
<b>Reason for Expense</b>	
<b>Total Amount</b>	
<b>Account Coding</b> Verify with assigned Budget Manager	

Signature: \_\_\_\_\_

Compliance Review: \_\_\_\_\_

Attach Receipts



## Ohio Elections Commission

77 South High Street, Suite 1850

Columbus, Ohio 43215

614•466•3205

www.elc.ohio.gov

January 24, 2019

### OHIO ELECTIONS COMMISSION

#### Advisory Opinion 2019ELC-01

- SYLLABUS: 1. An Alcohol, Drug Addiction and Mental Health Board (ADAMHB) is not required to create a political action committee (PAC) to receive money that will be utilized to promote the passage of its tax levy since ADAMHB's have the unique authority under Ohio law to raise and expend funds to support their own levies pursuant to the provisions of Ohio Revised Code (RC) §340.03(A)(7), read in concert with RC §9.03(C), and are not, therefore, a PAC pursuant to the provisions of RC §3517.01.
2. An ADAMHB is not required to file campaign finance reports as outlined in RC §3517.10 et seq., if it does not utilize a PAC for receipt and expenditure of money used to promote the passage of its levy as it is not listed in the types of entities that are required to file such reports under RC §3517.10.
3. As an 'entity', as defined in RC §3517.20, an ADAMHB is required to disclaim any and all materials for which it is responsible and for which it utilizes political publications for or against an issue or public political advertising to promote the passage of its levy and the name of the ADAMHB that is responsible for the materials is the name of the entity that is required to be listed on levy promotional materials.
- TO: Mental Health & Recovery Services Board of Allen, Auglaize and Hardin Counties  
Michael Schoenhofer, Executive Director

You have requested an advisory opinion on three separate questions:

1. Is an Alcohol, Drug Addiction and Mental Health (ADAMH) Board required to create a political action committee (PAC) to receive money that will be utilized to promote the passage of its tax levy since ADAMH Boards have the unique authority under Ohio law to raise and expend funds to support their own levies and therefore do not meet the definition of a PAC under Section 3517.01 of the Revised Code?



2. If an ADAMH Board does not utilize a political action committee for receipt and expenditure of money used to promote the passage of its levy because it is not required to pursuant to the first question, is it required to file campaign finance reports even though an ADAMH Board is not listed in the types of entities that are required to file such reports under Section 3517.10 of the Revised Code?
3. When an ADAMH Board utilizes promotional materials to promote the passage of its levy, is the name of the ADAMH Board the entity that is required to be listed on levy promotional materials pursuant to Section 3517.105 of the Revised Code?

This advisory opinion request covers matters that are both within and outside of the jurisdiction of the Ohio Elections Commission. The opinion issued here may comment on the provisions of Ohio law that govern the operations of Alcohol, Drug Addiction and Mental Health Boards (ADAMHB), but can only be interpreted to apply to those provisions of Ohio campaign finance law that are within the jurisdiction of the Ohio Elections Commission.

Chapter 340 of the Ohio Revised Code (RC) outlines the parameters for the establishment and operation of services for programs to assist with alcohol, drug addiction and mental health issues in either an individual county or a multi-county district. More specifically, RC §340.02 allows for the creation of an ADAMHB, while RC §340.03 defines the manner in which an ADAMHB should operate. Further, RC §340.03(A)(7) grants an ADAMHB the specific ability to “recruit and promote local financial support ... from private and public sources.” Once this ‘financial support’ is received, the funds would then be placed into an account controlled by the ADAMHB and the funds would essentially become ‘public funds’ subject to the provisions of RC §9.03. Under normal circumstances, how these funds are used would then be subject to the strict limits on the manner in which public funds can be used by a public institution as outlined in that section of Ohio law.

In the case of an ADAMHB, however, such funds, while they may be deemed ‘public funds’ once they are accumulated and placed into an ADAMHB account, are then specifically exempted from some of the prohibitions in RC §9.03. RC §9.03(C) expressly states that “(e)xcept as otherwise provided in division (A)(7) of section 340.03 of the Revised Code”, thus exempting an ADAMHB from the unambiguous provision that includes the phrase “(s)upports or opposes the nomination or election of a candidate for public office ... or the passage of a levy or bond issue” (RC §9.03(C)(1)(e)).

While none of these provisions are within the Commission’s jurisdiction, it is apparent that they do control the manner in which those specific public funds can be used for a potential electoral purpose. Thus, pertinent to the Commission’s

consideration of the questions posed in the advisory opinion request and in answer to question 1., therefore, while an ADAMHB certainly has the ability to establish a PAC to support or oppose a levy or bond issue as other public agencies would be required to do, there is certainly no requirement for an ADAMHB to do so. The ADAMHB, then, unlike other public bodies that are subject to the restrictions of RC §9.03(C), are able to use the funds that it is able to raise “from private and public sources” for the “passage of a levy or bond issue.”

In consideration of question 2., this Commission must always be concerned about the reporting requirements included in RC §3517.10. The disclosure requirements of Ohio’s campaign finance laws are always paramount to the Commission’s consideration of all matters that come before it. Upon the filing of a Designation of Treasurer form, creating any one of the organizations subject to Ohio’s campaign finance filing requirements, this Commission believes that its most important duty is the assurance that an organization submits those required reports as it is obligated to do so pursuant to the terms of RC §3517.08 et seq.

Even here, in a situation where no PAC is created and the ADAMHB uses the funds available to it that are not subject to Ohio’s campaign finance laws, the Commission is cognizant of such Board’s responsibilities. As a public agency an ADAMHB is subject to the oversight of the office of the Auditor of State. Thus, a biennial audit of the Board’s funds must be completed and subject to public disclosure. Obviously, if an ADAMHB does decide to create a PAC by filing a Designation of Treasurer, that PAC would be required to file all of the statutory campaign finance filings. Pursuant to the provisions of RC §340.03(A)(7), the Commission acknowledges the public disclosure through the office of the Auditor of State and states that an ADAMHB is not obligated to submit campaign finance reports pursuant to the provisions of RC §3517.10 et seq.

In respect of question 3., which specifically makes reference to RC §3517.105, the appropriate provision applicable in this scenario is RC §3517.20, Ohio’s campaign disclaimer law. This section defines both “(p)olitical publication for or against an issue” and “(p)ublic political advertising” and outlines the manner in which all election related materials are to be identified.

In pertinent part, RC §3517.20 states as follows

(B)(1) Except as otherwise provided in division (B)(2) of this section, no entity shall do any of the following unless the name of the entity appears in a conspicuous place on or is contained or included within the publication, communication, or telephone call:

(a) Issue a form of political publication in support of or opposition to a candidate or a ballot issue or question;

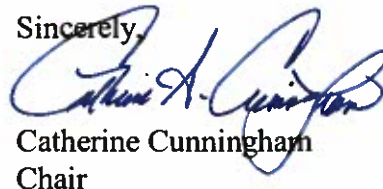
(b) Make an expenditure for the purpose of financing political communications in support of or opposition to a candidate or a ballot issue or question through public political advertising;

Most obviously, the ADAMHB is an 'entity' as identified in this provision and is thus subject to the provisions of this law. An ADAMHB is required to take responsibility for and disclaim any and all forms of "(p)olitical publication for or against an issue" and "(p)ublic political advertising" for which it is responsible and for which it uses any "public or private funds" that are available to it as allowed by RC §340.03(A)(7). While the ADAMHB is not a PAC, as we have already discussed (although it may create such an 'entity'), the provisions of RC §3517.20(B)(1) are sufficiently broad to encompass the Board and require it to take responsibility for any of the materials that it produces and place a proper disclaimer on those materials.

Accordingly, it is the opinion of the Ohio Elections Commission, and you are so advised, that

1. An Alcohol, Drug Addiction and Mental Health Board (ADAMHB) is not required to create a political action committee (PAC) to receive money that will be utilized to promote the passage of its tax levy since ADAMHB's have the unique authority under Ohio law to raise and expend funds to support their own levies pursuant to the provisions of Ohio Revised Code (RC) §340.03(A)(7), read in concert with RC §9.03(C), and are not, therefore, a PAC pursuant to the provisions of RC §3517.01.
2. An ADAMHB is not required to file campaign finance reports as outlined in RC §3517.10 et seq., if it does not utilize a PAC for receipt and expenditure of money used to promote the passage of its levy as it is not listed in the types of entities that are required to file such reports under RC §3517.10.
3. As an 'entity', as defined in RC §3517.20, an ADAMHB is required to disclaim any and all materials for which it is responsible and for which it utilizes political publications for or against an issue or public political advertising to promote the passage of its levy and the name of the ADAMHB that is responsible for the materials is the name of the entity that is required to be listed on levy promotional materials.

Sincerely,



Catherine Cunningham  
Chair