



THOMAS M. WERNERT CENTER

FOR MENTAL HEALTH RECOVERY & SUPPORT

Minutes

Board of Trustees, Thomas M. Wernert Center
(TMWC) Tuesday, October 25, 2022,
TMWC Clubroom – 4:30 p.m.

Call to Order – Deborah Riley-Jackson called the meeting to order at 4:36 p.m.

Roll Call – Evamae LaVoy

Trustees Present

Jesse Baum, Tim Cummins, Amanda Denniss, Warren Frary, Evamae LaVoy, George Monger, Deborah Riley-Jackson.

Trustees Virtually Present: Taylor Burns, Georgia Humbarger

Absent

Lisa Urrutia.

Staff Present

Patti Robb, Executive Director, Tonalee Tucker, Finance and Operations Director, and Debbie Wawrzyniak, Administrative Assistant.

Recognition of Visitors and Staff

- Jodi Stotz, CPA, Manager at Clark, Schaefer, Hackett & Co.
- TMWC Members, Brian O'Connor and Henry Hartford.

Thomas M. Wernert Center Mission Statement was read by Amanda Denniss.

FY22 Audit Presentation

Presentation and required communications.

- Audit performed using Generally Accepted Auditing Standards and Government Auditing Standards.
- Audit provides reasonable but not absolute assurance about the statements.

- Opinion is unmodified, clean opinion.
- Audit Approach, test areas of internal audit controls, document internal controls, and then walk through performed for revenue and cash disbursements.
- Audit testing includes evaluating areas of high risk and test based on assessed risk.

Management Representation Letter – Management represents to auditors that all information has been presented, there is no knowledge of fraud, and everything was recorded that should have been recorded. There was no other consultation with other auditors.

Independent Auditors report – goes over TMWC responsibilities and auditor’s responsibilities. The financial statements are TMWC’s, and the Auditor’s opinion is unmodified.

Financial Statements -

Statement of Financial Position (Balance Sheet) – TMWC assets and liabilities.

- Fixed assets have increased as a result of the MHR SB capital funds received. Tonalee does a good job keeping the listing current.
- Accounts payable was higher in the prior year due to the laptops purchased and the ice storm repair bills for the Club Room.
- The refundable advance is what is due to be paid back to grantors if the funds are not expended by a certain date.
- On 6/30/2022, TMWC has a balance of \$23,421 balance of the Lovell grants.
- Mortgage payable (long term portion) has decreased due to using some of the MHR SB funds to pay down the mortgage.

Statement of Activities (Income Statement)

- Total support and revenue are about the same as prior year.
- Restricted revenue from MHR SB included 125k in ERTC funds.
- We have put this year’s ERTC dollars as other, unrestricted revenue.
- Other revenue in the prior period included COVID pay for sick leave or quarantine time.
- Change in Net Assets for FY2022 is income of \$100,431.

Statement of Functional Expenses – Breaks down expenses by program, general and administrative and fundraising. Most of the expenses are related to programs, for every dollar received the majority of that is going into the programs.

- Expenses in total are higher than prior period mainly due to COVID in the prior period.

- With increases in depreciation, (coincides with increasing fixed assets) building expenses, (black top sealing and added security features) advertising, (gesundheit and metro media contracts) and staff expenses (Hazmat training)
- In total, program expenses are 94 percent of total expenses, compared to 93 percent in the prior year. The agency is really keeping an eye on expenses.

Statement of Cash Flows – Shows where your cash came from and how you are spending.

- There is a negative cash flow of \$42,212

Notes to Financial Statements – Notes explain some of the numbers, how they are derived and how some of the estimates are used in preparing the statements. The policies are made by management. Auditors review those to see if they are still applicable, or if the auditors recommend changing or adding any policies.

For Fiscal 2022, no new accounting policies were adopted.

- **Note 4** – Economic Dependence on the MHRSB needs to be disclosed.
- **Note 5** – Concentration. This is a required disclosure as cash amounts exceed \$250k.
- **Note 7** – Restricted funds released for the year.

Report on Internal Controls prepared in accordance with Government Auditing Standards, no opinion is issued.

- Letter discussed significant audit findings; financials were prepared based on estimates at given point in time.
- There were no difficulties in completing the audit. There were also no difficulties in dealing with management.
- There were no uncorrected adjustments, all adjustments were made.
- There were no disagreements with management over any accounting issues.

No deficiencies or material weaknesses in internal controls were noted.

George Monger made a motion that Board of Trustees approve the FY22 Audit as presented at the October 25, 2022, board meeting. George Monger first, Jesse Baum seconded. The motion was unanimously approved.

Approval of September 27, 2022, Board Meeting Minutes

Deborah Riley-Jackson presented the minutes for approval from the September 27, 2022, board meeting.

Deborah Riley-Jackson made a motion to approve the September 27, 2022, minutes, seconded by Amanda Denniss. The motion was unanimously approved.

Committee Reports

Finance Committee – George Monger

Financial Committee met on October 17, 2022, to review September Financial Statements.

- Total Income is \$141,108 budget \$150,129 under budget by \$9,020. YTD we are under income budgeted by \$10,701.
 - Payroll is lower due to new employees hired.
 - Staff expenses include CPI Facilitator training along with two staff attending WRAP training, personnel ad for open positions, and new hire background & Drug screens.
 - Transportation cost is higher due to running two vehicles and fuel prices.
 - Food Service Program includes fresh fruit, yogurt and beverages in Clubroom.
 - Contract labor includes audit work and Computer Support.
 - Building expenses include replacing outside faucet, installing access doors in attic in mezzanine to meet fire codes, stove hood inspection, and planted Arborvitae to block sign ad balance of pond contract.
 - General Operating expense include the annual fire inspection and community relations covered by the additional funding from MHR SB.
 - Total expenses for September are \$134,820 budget \$148,626 under budget by \$13,806.
 - YTD we are under budget by \$56,607.

George Monger made a motion that Board of Trustees approve the September 27, 2022, Financial Statement as presented in the October 25, 2022, board meeting packet. Tim Cummins seconded the motion. The motion was unanimously approved.

Governance – Deborah Riley-Jackson

- Update on Voting Member Trustees, applications, and Annual meeting:
 - Lucy Dias resigned due to TMWC Policy regarding the hiring of family members. TMWC hired a relative of Lucy's as Food Services Coordinator.
 - Member Troy Deters met all criteria but declined due to health issues. Once he is cleared, he would like to be considered.
- Elected Voting Member Elections
 - Discussion revolved around whether the two remaining candidates should be voted on by the membership or by the Board of Trustees. Since there are two open positions and only two candidates, is a vote actually necessary since nominations from the floor have already taken place.
 - It was stated that it's important for members to have a voice in the process. It was

pointed out that members were notified of the deadline for application and that nominations were taken from the floor. Members did have an opportunity to participate in the process.

- The question asked is: Are we prepared for what might happen if someone decides they don't want the two candidates, even though they have been vetted and approved by the Governance/Nomination Committee?
- The board did agree that it didn't make sense, however, to hold a vote when we need the two candidates on the board in order to meet the Code of Regulations.
- Assurances were made that an explanation of why we were doing it without a ballot vote and how important it is that more members participate in the process.

Tim Cummins motioned that the TMWC Board of Trustees vote for two TMWC Members to join the TMWC Board of Trustees and that no vote be taken at the November Annual Meetings since we need to fill two positions and there are only two candidates. Amanda Dennis Second. The motion was unanimously approved.

Deborah Riley-Jackson made a motion for Meon Allen to serve as a Voting Member of the TMWC Board of Trustee. Evamae LaVoy first, George Monger seconded. The motion was unanimously approved. (Update: Meon became ineligible after this vote and was not named to the board of trustees.)

Deborah Riley-Jackson made a motion for Henry Hartford to serve as a Voting Member of the TMWC Board of Trustee. George Monger first, Evamae LaVoy second. The motion was unanimously approved.

The board discussed doing Research and review Code of Regulations regarding elections and re-elections to Board of Trustees.

- Re-elections for a “final” two-year term for the following board members.
- Taylor Burns – declined to serve another term on TMWC Board.
(This position is now open and looking for replacement).
- Evamae LaVoy agreed to serve a “final” two-year term on TMWC Board.

Deborah Riley-Jackson made a motion to re-elect Evamae LaVoy to serve a final two-year term on TMWC Board, seconded by Jesse Baum. The motion was unanimously approved.

- Executive Director Annual Review – Governance Committee will meet to review survey results.

Program Committee – Jesse Baum

- First Quarter Statistics – Tonalee referenced report submitted to MHRSB regarding questionnaire results and current statistics

Development and Communications Committee – Tim Cummins

- Halloween@Hensville Saturday, October 22, 2022 - Great turnout! Approximately \$30,000 profit for that event which TMWC and NOPH will split.
- Meeting Tuesday, November 22, 2022 - Cancelled.

New Business

- **MHRSB**
 - New Funding from OhioMHAS to hire an outreach and engagement coordinator. Position is available for a “lived experience” individual with excellent communication skills. This position is a one-year position. (Description included in packet).
 - Board meeting for Tuesday, November 22, 2022 – Cancelled.
 - Board of Trustee and Staff Holiday Celebration is scheduled for Tuesday, December 20 at 5:00 p.m. at TMWC. (Note: Trustees will meet from 4:00 p.m. to 5:00 p.m. then Staff and Board will join in Holiday Celebration.

Executive Director’s Report – Patti Robb

- Staff - Vehicle Driver and Member Services Coordinator positions are advertised with Indeed and other media.
- Supper Club has restarted and is growing each week.
- Giving Tuesday – November 29, 2022. Participation-staff, members and Board.
- Sign issue - Channel 13 News presented a segment and interviewed members when member’s handmade yard signs were placed about the property.
- Evamae LaVoy will be making Pumpkin Pies with Ed Dias (Food Service Coordinator) for Thanksgiving meal for Supper Club.

Open Session

- Warren Frary would like TMWC to hold another self-defense and yoga class.
- Brian O’Connor asked about rub-rail in clubroom to be replaced. Tonalee responded that we are not able to find a match at this time.
- Tim Cummins reminded everyone that the Board of Trustees need to stand by its decisions, whether everyone agreed with the final outcome or not, and leave all meetings united as a Board!

Meeting Adjourned @ 6:26 p.m. by Deborah Riley-Jackson

**Thomas M. Wernert Center
Statement of Activities
October, 2022**

	Lovell Total	Total TMWC	TOTAL		
			October, 2022	Budget	Variance Favorable (Unfavorable)
Income					
A	Total 4100 · MHRs Board ALLOCATIONS	-	123,579	131,380	(7,801)
	Total 4200 · Grant Income	7,087	7,087	5,588	1,500
	4300 · Donations				
	4301 · Individual & Corporate Donations	-	217	2,273	(2,056)
	4303 · Membership donations	-	-	2,134	(2,134)
B	Total 4300 · Donations	-	217	4,407	(4,190)
	In Kind Donations	-	-	-	-
	Total Fundraising Efforts	-	-	-	-
	Total 4000 · INCOME	7,087	130,883	141,375	(10,491)
	4700 · Other Income				
	4800 · Investment CD's Interest	-	1	4	(3)
C	4900 · Miscellaneous Income	-	8		8
	Total 4700 · Other Income	-	8	4	4
	Total Income	7,087	130,891	141,379	(10,487)
Expense					
	6000 · Payroll Expense				
	Total 6100 · Wages	3,280	75,526	81,105	5,579
	Total 6200 · Payroll Taxes	409	6,495	7,475	980
	Total 6300 · Employee Benefits	940	11,340	14,816	3,476
D	Total 6000 · Payroll Expense	4,630	93,361	103,396	10,035
E	Total 7100 · Staff expenses	1,852	3,945	10,208	6,263
	Total 7200 · Insurance	-	2,504	2,360	(144)
	Total 7300 · Van Transportation Program	-	1,535	1,666	131
F	Total 7413 · Food Club Program	-	1,551	2,308	757
	Total 7511 · Food Service Program Supplies	-	470	583	113
G	Total 8000 · Programs Supplies	450	3,459	5,782	2,323
	8035 · Newsletter	-	2,206	2,083	(123)
H	Total 8100 · Contract Labor	-	110	1,402	1,292
I	Total 8300 · Utilities	-	2,812	3,748	936
	8350 · Telephone	-	1,701	1,750	49
	8400 · Building Expense				
	8410 · Maintenance & Repair	-	3,240	701	(2,539)
	8420 · Custodial Cleaning Supplies	-	313	500	187
	8430 · Janitorial Services	-	980	982	2
	8440 · Flooring Maint & Bldg Power Was	-	-	25	25
	8450 · Lawn Care-Grass,Snow, Landscape	-	570	667	97
	8470 · Building Exp	-	739	834	95
	8480 · Real Estate Taxes	-	-	-	-
J	Total 8400 · Building Expense	-	5,843	3,709	(2,134)
J	Total 8700 · General Operating Expense	155	4,428	7,430	3,002
	Total Expense	7,087	123,923	146,425	22,501
	Net Ordinary Income	(0)	6,968	(5,046)	12,014

**Thomas M. Wernert Center
Statement of Activities
October, 2022**

	Lovell Total	Total TMWC	TOTAL		
			October, 2022	Budget	Variance Favorable (Unfavorable)
Other Income/Expense					
Other Income					
8910 Gain/Loss on Disposal of Asset		-	-		-
8920 - Heart and Soul Income		12,264	12,264		12,264
8940 Miscellaneous Income		-	-		-
8960 - Forgiveness of Debt ODMH \$200K		1,806	1,806		1,806
Total Other Income	-	14,070	14,070	-	14,070
Other Expense					
9010 - Heart and Soul Expense		4,886	4,886		(4,886)
9020 - Amortization Expense		29	29		(29)
9100 - Depreciation Expense		12,962	12,962		(12,962)
Total Other Expense	-	17,877	17,877	-	(17,877)
Net Other Income	-	(3,807)	(3,807)	-	3,807
	(0)	3,161	3,161	(5,046)	8,207

Ending Cash Balance per Bank Statement - Operating PNC	21,500
Ending Cash Balance per Bank Statement - Operating KeyBank	90,315
Ending Cash Balance per Bank Statement - Money MarketKeyBank	401,462
Ending Cash Balance per Bank Statement - Capital KeyBank	74,344
Ending balance Credit Union Savings	
Less Outstanding Checks	(3,949)
Plus Outstanding Deposits	8,963
Petty Cash	450
Ending Cash Balance 10/31/2022	\$ 593,084

Long Term Liabilities:	
OMHAS Building - orig. \$500,000	\$ 401,384
OMHAS Building - orig. \$200,000	\$ 95,852
PNC - Mortgage Principal - orig \$325,000	\$ 125,302

- A Have started to utilize the Employee Retention & Recruitment for Staff Development Opportunities. Opportunities are sporadic.
- B Membership campaign to happen later in year. Donations are down for the month, expect to be higher at end of calendar year and Giving Tuesday.
- C Rewards will have different timing with changing to KeyBank.
- D Payroll lower Vehicle Driver position open.
- E Staff development opportunities are sporadic, hard to budget. Staff continue to watch for relevant trainings.
- F Two forums were held in October.
- G Program supplies down for the month.
- H No professional fees in October.
- I Utilities lower, irrigation system is off for the winter.
- J Marketing, Advertising and printing down.

**Thomas M. Wernert Center
Profit & Loss Budget Performance
October, 2022**

	October, 2022	Budget	Variance Favorable (Unfavorable)	Year To Date Through October 31, 2022	YTD Budget	Variance Favorable (Unfavorable)	FY2022 Budget
Ordinary Income/Expense							
Income							
Total 4100 · MHRS Board ALLOCATIONS	123,579	131,380	(7,801)	496,081	505,520	(9,439)	1,556,560
Total 4200 · Grant Income	7,087	5,588	1,500	32,503	27,350	5,154	50,850
4300 · Donations							
4301 · Individual & Corporate Donation	217	2,273	(2,056)	10,366	16,816	(6,450)	35,000
4303 · Membership donations		2,134	(2,134)	55	8,528	(8,473)	25,600
Total 4300 · Donations	217	4,407	(4,190)	10,421	25,344	(14,923)	60,600
Total 4500 · Fundraising Efforts	-	-	-	105	-	105	18,000
Total 4000 · INCOME	130,883	141,375	(10,491)	539,111	558,214	(19,103)	1,686,010
4600 - In-Kind Donations			-			-	
4700 · Other Income							
4800 · Investment CD's Interest	1	4	(3)	37	17	20	50
4900 · Miscellaneous Income	8		8	1,645	3,750	(2,105)	15,000
Total 4700 · Other Income	8	4	4	1,682	3,767	(2,085)	15,050
Total Income	130,891	141,379	(10,487)	540,792	561,981	(21,188)	1,701,060
Expense							
6000 · Payroll Expense							
Total 6100 · Wages	75,526	81,105	5,579	259,629	304,593	44,964	916,937
Total 6200 · Payroll Taxes	6,495	7,476	981	24,903	29,897	4,994	86,441
Total 6300 · Employee Benefits	11,340	14,816	3,476	40,823	55,928	15,105	159,963
Total 6000 · Payroll Expense	93,361	103,397	10,036	325,355	390,419	65,064	1,163,341
Total 7100 · Staff expenses	3,945	10,208	6,263	21,925	26,296	4,371	118,553
Total 7200 · Insurance	2,504	2,360	(144)	16,353	15,268	(1,085)	34,154
Total 7300 · Van Transportation Program	1,535	1,666	131	6,206	6,672	466	20,000
Total 7413 · Food Club Program	1,552	2,308	756	11,541	5,230	(6,311)	23,694
Total 7511 · Food Service Program Supplies	470	583	113	593	1,586	993	4,500
8000 · Programs							
Total 8000 · Total Programs	3,459	5,782	2,323	14,292	21,244	6,952	65,400
8035 · Newsletter	2,206	2,083	(123)	10,531	8,335	(2,196)	25,000
Total 8000 · Programs	5,665	7,865	2,200	24,824	29,579	4,756	90,400
8100 · Contract Labor							
8110 · Accounting (CPA's)			-	10,100	10,600	500	10,600
8120 · Legal	40		(40)	40		(40)	2,500
8130 Professional (Member Software)		1,001	1,001		3,003	3,003	13,000
8150 · Computer Consultant.	70	401	331	1,515	1,470	(45)	4,500
Total 8100 · Contract Labor	110	1,402	1,292	11,655	15,073	3,418	30,600
Total 8300 · Utilities	2,812	3,748	936	12,558	14,990	2,432	44,976
8350 · Telephone	1,701	1,750	49	6,249	7,000	751	21,000
Total 8400 · Building Expense	5,843	3,709	(2,134)	25,427	28,428	3,001	74,186
Total 8700 · General Operating Expense	4,428	7,430	3,002	10,319	22,275	11,955	75,656
Total Expense	123,924	146,426	22,501	473,004	562,815	89,810	1,701,060
Net Ordinary Income	6,967	(5,047)	12,014	67,788	(834)	68,622	-