

Date: September 16, 2025
Time: 5:00 p.m.
Location Zoom

Cincinnati Health Department
3101 Burnet Avenue Cincinnati, OH 45229



Board of Health Finance Committee Agenda

Item	Presenter	Time	Notes
Call to Order	Kiana Trabue, Chair	2 minutes	
Roll Call of Members Present		1 minute	
Review and Approval of Minutes	Committee	1 minute	
Review of Contracts for Board Approval:			
Ohio Department of Health – 65x10817	Tiffany White	2 minutes	
Forvis Mazars, LLP – 65x10818	Mark Menkhaus, Jr.	2 minutes	
Review of Contracts for Board Information:			
UC College of Medicine – 35x10546 - 1 st Amendment	Dr. Maryse Amin	2 minutes	
Financial Update	Mark Menkhaus, Jr.	10 minutes	
New Business		5 minutes	
Public Comment		2 minutes	

City of Cincinnati Board of Health Finance Committee

Kiana Trabue, Chair of the Board of Health Finance Committee, called the Tuesday, August 19, 2025 Finance Committee meeting to order at 5:00 pm.

Roll Call

Members present:

Topic	Discussion	Action/Motion
Approval of Minutes	The Chair asked Committee members if everyone had the opportunity to review the minutes from <u>Motion:</u> That the Board of Health (BOH) Finance Committee approves the minutes from June 2025.	Motion: Mr. Bhati Second: Ms. Trabue Action: Passed
Review of Contracts for BOH Approval: <u>August 19, 2025</u>	The Chair began reviewing contracts going to BOH for approval. Playground Equipment Services - 65x10813 Tiffany White explained that this contract, potentially being processed through PDQ, is valued at \$12,240.00 and includes both playground equipment and related services. The project involves the installation of a traffic garden designed by Discover Traffic Gardens, which was approved under a previous Board of Health contract. The vendor will be responsible for procuring all necessary materials and coordinating the installation with the painting team. This vendor is a trusted CPS partner, which is why they were selected for the project. Mr. Menkhaus, Jr., noted that because the contract amount is under \$15,000, it is being presented for informational purposes only and does not require a formal vote. Motion: No motion needed. Hamilton County Public Health - 55x10812 Lauren Thamann-Raines explained that this contract pertains to the Hamilton County Public Health "Dentures for Dollars" program. It is a renewal of an agreement the Cincinnati Health Department has maintained with Hamilton County since 2023. Under this program, the county reimburses the CHD for dentures provided to uninsured residents within Hamilton County. Dr. Jones inquired whether the program includes only Hamilton County residents and not those living in the City of Cincinnati. Ms. Thamann-Raines clarified that the program does, in fact, include residents of the City of Cincinnati, as well as all residents within Hamilton County. Ms. Trabue asked whether the contract term covers the 2025 calendar year, from January 1 through December 31. Ms. Thamann-Raines confirmed this, noting that the renewal was delayed due to uncertainty about the program's funding for the year. Mr. Bhati questioned whether the organization profits from this program or simply passes through the costs.	Motion: N/A Second: N/A Action: N/A Motion: Ms. Trabue Second: Mr. Bhati Action: Passed

Cincinnati Children's was previously approved by the Board. The agreement will continue to be renewed annually each March.

Motion: That the BOH Finance Committee recommends approval.

Ohio Department of Job and Family Services-Refugee Program-1st Amendment - 45x10593

Alenia Ross provided an update on the refugee grant funded by the Ohio Department of Job and Family Services (ODJFS), which supports health screenings for incoming refugees. The current grant period, originally set from June 1, 2024, to September 30, 2025, has now been extended through June 30, 2027. However, no additional funding has been allocated with this extension. The grant was initially funded at \$115,000, with a current remaining balance of \$2,799. Currently, future funding is on hold until further notice.

Mr. Bhati asked why the grant would be extended if no additional funding was provided.

Ms. Ross explained that it is time to renew the grant, but there is uncertainty regarding future funding. The extension is being granted as a precaution, pending more information.

Ms. Tate added that the extension serves as a placeholder in case funding becomes available at the federal or state level. This ensures that refugee health services can continue without delay if support resumes.

Mr. Bhati then asked: if only a small amount of funding (e.g., \$500) remains, what is the financial impact of continuing to provide services without reimbursement? He also asked how many individuals are typically served.

Ms. Ross responded that, to date, the program has provided health screenings to at least 224 refugees. The last screening was conducted in May 2025. Since the program is currently on hold, no new refugees have been referred for screenings, and operations are at a standstill.

Mr. Kachuba asked Ms. Ross to clarify which agency is responsible for initiating the funding.

Ms. Tate explained that while the contract is with ODJFS at the state level, they coordinate with Catholic Charities, who refer newly arriving immigrants to the Health Department for refugee health services.

Motion: That the BOH Finance Committee recommends approval.

Motion: Mr. Bhati
Second: Ms. Trabue
Action: Passed

Financial Update	Mr. Menkhaus provided an overview of the financial statement for the period ending in Total Revenue: Revenue at the end of July was \$4,242,517.51. Which is a 2.15% decrease from July of 2024. Expenses as of July 2025 totaled \$4,084,243.33 which is a 0.83% increase from July 2024. Total net gain after the capital revenue transfer was \$315,274.18. As of July, we had \$17,700 in overtime compared to the previous July's \$18,500. Total Expenses: ○ 7100-Personnel: Personnel decreased by 0.83%. 7500-Fringes saw an increase of 4.55%. The increase is attributed to the increase in the employer contribution retirement rate (this increased from 19.79% to 23.83%). ○ 7200-Contractual: Contractual Services saw a decrease of 7.73%, and 7300-Materials & Supplies decreased by 57.65%. The differences are due to the timing of invoices paid. In FY26 we paid Cross Country Staffing \$9,760.10 as of July, yet in FY25 we paid Cross Country Staffing \$41,738.31 as of July. In FY25 we have yet to pay Cardinal Health as of July, yet in FY25 we paid Cardinal Health \$68,818.71 as of July. We also expensed \$67,219.52 to Patterson Dental Supply in FY25 that has yet to be expensed in FY26. ○ 7400-Fixed Cost: Fixed Costs increased by 19.64%. The decrease is the timing of invoices paid. In FY26 we paid Ochín \$79,891.72 as of July, yet in FY25 we paid Ochín \$63,223.36 as of July. We also expensed \$25,000 to Hamilton County FY26 that was not expensed in FY25. ○ 7600-Property: Property increased by 1980.24%. The increase is due to the renovation at the Price Hill Health Center and the sink hole at the Bobbie Sterne parking lot. Total Available: \$315,274.18	
New Business	No new business for this meeting.	
Public Comment	Mrs. Mitchell stated that as of 5 p.m. today, no questions or comments from the public were received.	

Meeting Adjourned: 5:26 pm

Next Meeting: **Tuesday, September 16, 2025, 5 p.m.**

Minutes prepared by Shurdina Mitchell

The meeting can be viewed and is incorporated in the minutes: <https://fb.watch/pD-N3kOzkN/>

Board of Health Finance Committee Roll Calls for August 19, 2025:

	Roll Call	Minutes	Playground Equipment Services- 65x10813 (Informational Purposes Only)	Hamilton County Public Health- 55x10812	LabCorp- 65x10806	Children's Hospital Medical Center (CHMC)-35x10555- 1 st Amendment	Ohio Department of Job and Family Services-Refugee Program-45x10593 - 1 st Amendment
Mr. Jagdish Bhati	Y	MY	-	2Y	MY	MY	MY
Dr. Edward Herzig	-	-	-	-	-	-	-
Dr. Camille Jones	Y	Y	-	Y	2Y	Y	Y
Mr. John Kachuba	Y	Y	-	Y	Y	Y	Y
Mr. Mark Menkhaus Jr.	Y	Y	-	Y	Y	Y	Y
Dr. Grant Mussman	Y	A	-	Y	Y	Y	Y
Ms. Joyce Tate	Y	Y	-	Y	Y	Y	Y
Ms. Kiana Trabue	Y	2Y	-	MY	Y	2Y	2Y

Y = Yes | N = No | A = Abstain | P = Present | R = Recuse | M = Moved | 2 = Second

Others present: Shurdina Mitchell (Clerk) , Dr. Maryse Amin, Dr. Michelle Daniels, Dr. Yury Gonzales, Lauren Thamann-Raines, Alvenia Ross, Dr. Ashanti Salter, and Tiffany White

Preparation Date August 27, 2025

CINCINNATI HEALTH DEPARTMENT CONTRACT AND GRANT INFORMATION SHEET

This information must be supplied to the Contract Liaison no less than one week prior to the Board of Health meeting.

Vendor **Ohio Department of Health**

Contract # **65x10817**

Person and Division responsible for administering contract/grant/lease:

Initiator Person & Phone # **Tiffany White. 513-357-7457**

Division Head & Phone # **Maryse Amin, 513-357-7273**

Division **Health**

Type of Contract/Agreement ☐ Accounts Payable ☒ Accounts Receivable
☐ Service Contract (no \$) ☐ Lease

Funding Source ☐ General Fund ☒ Grant Fund ☐ Other Funding

Action Required: ☒ Board Approval ☐ Board Information

CONTRACT DOLLAR AMOUNT

Original Amount **\$190,650**
1st Amendment Amount **\$0**
2nd Amendment Amount **\$47,662.50**
Total Amount **\$238,312.50**

TERM

Original Term	Start Date	<u>10/1/2023</u>	End Date	<u>09/30/2024</u>
1 st Amendment Tem	Start Date	<u>10/1/2023</u>	End Date	<u>09/30/2025</u>
2nd Amendment Tem	Start Date	<u>10/1/2023</u>	End Date	<u>12/31/2025</u>

EXECUTIVE SUMMARY

The Cincinnati Health Department has been awarded the Cribs for Kids and Safe Sleep grant from the Ohio Department of Health in the amount of \$190,650.00. The goal of the Safe Sleep program is to decrease infant mortality by ensuring infants have a safe sleep environment and that families are educated about safe sleep practices. This is accomplished by providing funding to organizations that promote safe sleep

practices and distribute cribs in Hamilton County. Cincinnati Health Department must demonstrate experience in the delivery of safe sleep education and evaluate program objectives.

The term of the grant begins on October 1, 2023, and ends on September 30, 2024.

The 1st amendment extends the contract for one year.

The 2nd amendment extends the contract for three additional months and increases funding by \$47,662.50, bringing the total grant amount to \$238,312.50.

Preparation Date September 3, 2025

CINCINNATI HEALTH DEPARTMENT CONTRACT AND GRANT INFORMATION SHEET

This information must be supplied to the Contract Liaison no less than one week prior to the Board of Health meeting.

Vendor **Forvis Mazars, LLP**

Contract # **65x10818**

Person and Division responsible for administering contract/grant/lease:

Initiator Person & Phone # **Mark Menkhaus, Jr., 513-357-7469**

Division Head & Phone # **Mark Menkhaus, Jr., 513-357-7469**

Division **Health**

Type of Contract/Agreement	<u>X</u> Accounts Payable	<u> </u> Accounts Receivable
	Service Contract (no \$)	Lease

Funding Source	X	General Fund	Grant Fund	Other Funding
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Action Required:	X	Board Approval	Board Information
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CONTRACT DOLLAR AMOUNT

Original Amount	<u>\$30,000</u>
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TERM

Original Term	Start Date	<u>Upon execution</u>	End Date	<u>1 year from execution date</u>
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EXECUTIVE SUMMARY

Forvis Mazars, LLP will provide strategic consulting to CHD in the area of health care finance and billing improvements. The proposed scope of services includes the following:

- Review of current billing and coding practices to identify training opportunities for revenue cycle team members.
- Costs being incurred versus related revenue streams, with the goal of identifying revenue streams that are available but not being captured.
- Review of City of Cincinnati Primary Care (CCPC) reimbursement rates received and how those rates were established. Priorities will be as follows: Medicaid and the Medicaid Maximization available to government operated FQHCs, Medicare and Medicare Advantage, and then commercial payors as needs identify.
- Detailed review of the financials and productivity of CCPC's 19 physical locations.

- Review of month end processes including journal entries recorded monthly to close financial records,
- reconciliations of general ledger accounts, and financial statements presented internally and externally.
- Review of prior year audit report and findings.
- Review of support and record keeping related to HRSA and other grant funding

Preparation Date September 4, 2025

CINCINNATI HEALTH DEPARTMENT CONTRACT AND GRANT INFORMATION SHEET

This information must be supplied to the Contract Liaison no less than one week prior to the Board of Health meeting.

Vendor **UC College of Medicine**

Contract # 35x10546 – 1st Amendment

Person and Division responsible for administering contract/grant/lease:

Initiator Person & Phone # **Maryse Amin 513-357-7273**

Division Head & Phone # **Grant Mussman 513-357-7215**

Division **Health**

Type of Contract/Agreement **X** Accounts Payable _____ Accounts Receivable

Service Contract (no \$)	Lease
1	1
2	2
3	3
4	4
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10	10
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Funding Source	X	General Fund	Grant Fund	Other Funding
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Action Required:	Board Approval	X	Board Information
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CONTRACT DOLLAR AMOUNT

Original Amount	<u>\$6,000</u>
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1st Amendment Amount \$6,000

Total Amount	<u>\$12,000</u>
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TERM

Original Term	Start Date	<u>May 1, 2023</u>	End Date	<u>April 30, 2026</u>
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1 st Amendment Term	Start Date	May 1, 2026	End Date	April 30, 2026
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EXECUTIVE SUMMARY

The Public Health Summer Policy and Research Program (“PHSRP” or “the Program”) will provide M1 students with the opportunity to learn about and gain experience in public health during an 8-week program for 20 hours per week. UC will assign an M1 student to a preceptor who specializes in a concentration at a designated site. M1s will work closely with CHD physicians at their assigned site, aiding in their daily activities. M1 students may have the opportunity to participate in research and/or engage in public-health oriented service, advocacy, and policy opportunities.

CHD shall pay UC \$2,000 per student for the services rendered under this Agreement. Total compensation shall not exceed \$6,000.

The 1st amendment increases the contract amount by \$6,000, allowing CHD to host three additional M1 students over a three-year period. The contract will remain in effect through April 30, 2029.

DATE: September 16, 2025

TO: City of Cincinnati Board of Health Finance Committee

FROM: Mark Menkhaus, Jr., CFO

SUBJECT: Fiscal Presentation 2026

FINANCIAL STATEMENTS REVIEW FOR THE FISCAL YEAR 2026 – AUGUST

2026 August Highlights:

- Revenue at the end of August was \$9,509,718.20. Which is a 10.66% increase from August of 2024. Expenses as of August 2025 totaled \$8,824,267.18 which is a 1.27% decrease from August 2024. Total net gain after the capital revenue transfer was \$842,451.02.

Year over Year:

- As of August, we had \$32,819.01 in overtime compared to August of 2024's total of \$36,390.30. Neither year as of August had any disaster overtime.
- We received capital revenue transfer for FY26 in the amount of \$157,000. In FY25 we received a total of \$2,187,000.
- 7100-Personnel increased by 1.42%. 7500-Fringes saw an increase of 3.94%. The increase is attributed to the increase in the employer contribution retirement rate (this increased from 19.79% to 23.83%).
- 7200- Contractual Services saw a decrease of 11.78% (7.73% decrease in the prior month), and 7300- Materials & Supplies decreased by 39.82% (57.65% decrease in the prior month). The differences are due to the timing of invoices paid. In FY26 we paid Cross Country Staffing \$9,760.10 as of August, yet in FY25 we paid Cross Country Staffing \$61,225.23 as of August. In FY26 we paid Cardinal Health \$88,383.99 of August, yet in FY25 we paid Cardinal Health \$455,756.75 as of August. We also expensed \$73,294.73 to Patterson Dental Supply in FY25, yet in FY26 we have expensed \$105,233.13 as of August.
- 7400-Fixed Costs increased by 28.69% (19.64% increase in the prior month). The increase is the timing of invoices paid. In FY26 we paid Ochin \$145,592.39 as of August, yet in FY25 we paid Ochin \$63,223.36 as of August. We also expensed \$25,000 to Hamilton County FY26 that was not expensed in FY25.
- 7600-Property increased by 340.33%. The increase is due to the renovation at the Price Hill Health Center and the sink hole at the Bobbie Sterne parking lot.

Cincinnati Board of Health Financial Statement for the period of August

	FY26 Actual	FY25 Actual	Variance
Revenue			
8236-Pools/Spa	\$3,151.25	\$105.25	2894.06%
8237-Household Sewage System	\$445.00	\$880.00	-49.43%
8239-Tatto/ Body, Environmental Waste License Fee	\$1,500.00	\$450.00	233.33%
8241-Food Service (Mobile-Temporary)	\$11,931.00	\$32,084.44	-62.81%
8242-Vending Machine Licenses	\$0.00	\$0.00	0.00%
8244-Food Establishments	\$23,875.25	\$19,823.50	20.44%
8249-Food, NOC	\$20,894.50	\$13,355.25	56.45%
8432-Vending Machine Proceeds	\$0.00	\$0.00	0.00%
8536-Grants\State	\$450,657.47	\$121,014.64	272.40%
8556-Grants\Federal	\$1,609,941.42	\$2,084,663.96	-22.77%
8563-Bd of Ed Svc (School Nurses Sal.)	\$20,499.36	\$26,709.15	-23.25%
8564-Ham Co Service	\$60,440.36	\$55,945.26	8.03%
8571-Specific Purpose\Private Org.	\$6,000.00	\$155,502.85	-96.14%
8617-Non-Department Fringe Benefit Reimbursement	\$0.00	\$0.00	0.00%
8618-Overhead Charges Indirect Costs	\$0.00	\$61,340.00	-100.00%
8731-Birth & Death Certificates	\$118,901.62	\$90,078.72	32.00%
8732-Vital Stats - Other	\$1,517.85	\$537.36	182.46%
8733-Self-Pay Patient	\$181,389.32	\$150,408.85	20.60%
8734-Medicare	\$1,022,450.73	\$916,660.29	11.54%
8736-Medicaid	\$1,073,090.89	\$433,384.58	147.61%
8737-Private Pay Insurance	\$206,957.15	\$184,253.75	12.32%
8738-Medicaid Managed Care	\$1,329,012.64	\$1,108,474.66	19.90%
8739-Misc. (Medical rec.\smoke free inv.)	\$249,222.77	\$202,382.18	23.14%
8784-Private Lot Litter & Weed	\$0.00	\$0.00	0.00%
8811-Unclaimed Remains	\$300.00	\$0.00	0.00%
8914-Bond/Note Proceeds	\$0.00	\$0.00	0.00%
8917-Deferred Sewer Assessment Collections	\$0.00	\$226.60	-100.00%
8932-Prior Year Reimbursement	\$3,096.35	\$52,488.83	-94.10%
% That is attributable from 416	\$3,114,443.27	\$2,882,499.18	8.05%
Total Revenue	\$9,509,718.20	\$8,593,269.30	10.66%
Expenses			
71-Personnel	\$4,219,200.06	\$4,159,979.41	1.42%
72-Contractual	\$1,188,606.44	\$1,347,391.21	-11.78%
73-Material	\$492,670.92	\$818,724.08	-39.82%
74-Fixed Cost	\$403,804.80	\$313,784.48	28.69%
75-Fringes	\$2,348,347.34	\$2,259,318.39	3.94%
76-Property	\$171,637.62	\$38,979.02	340.33%
Total Expenses	\$8,824,267.18	\$8,938,176.59	-1.27%
Net Gain (Losses)	\$685,451.02	(\$344,907.29)	-298.73%
8936-Transfer	\$157,000.00	\$2,187,000.00	
Total Available	\$842,451.02	\$1,842,092.71	-54.27%