

**Pennsylvania Opioid Misuse and Addiction Abatement Trust
Board of Trustees' Public Meeting (March 27, 2026)
County Commissioners Association of Pennsylvania**

MINUTES

Board of Trustee Attendees (11):

- Chair Tom VanKirk (Zoom)
- Tumar Alexander (Zoom)
- Commissioner Kevin Boozel (Zoom)
- Secretary Latika Davis-Jones (Zoom)
- Commissioner Pat Fabian (Zoom)
- Stuart Fisk (Zoom)
- Representative Jamie Flick (Zoom)
- Representative Danielle Friel Otten (Zoom)
- Shea Madden (In person)
- Commissioner Robert Postal (Zoom)
- Commissioner Lori Vargo Heffner (In person)

Board of Trustees Not Attending (2):

- Senator Dawn Keefer
- Senator Christine Tartaglione

Other Attendees:

- Nathan McClellan, Senator Christine Tartaglione's Office (Zoom)
- Joshua Walker, Senator Dawn Keefer's Office (Zoom)
- Neil Mara, Office of Attorney General (Zoom)
- Jayson Wolfgang, Buchanan Ingersoll & Rooney (Zoom)
- Jordan Yeagley, Buchanan Ingersoll & Rooney (In person)
- Lisa Ritter, Maher Duessel (In person)
- Briana Anderson, Trust Administrator, CCAP (In person)
- Ashli Rudy, Trust Administrative Specialist, CCAP (In person)

Announcements by Chair Tom VanKirk

- This meeting of the Pennsylvania Opioid Misuse and Addiction Abatement Trust (“Trust”) has been duly advertised as a public meeting in accordance with the Sunshine Act and is therefore open to members of the public as observers.
- Participation in the meeting is limited to Trustees, representatives from their offices, and invited guests from the Trust’s advisors and partners.
- This meeting is being recorded, and the video will be available on the Trust’s website along with the minutes from this meeting once approved by the Board of Trustees (“Board”).
- An Executive Session was held today immediately prior to this public meeting for the purpose of receiving legal updates and legal advice.
- A quorum of Trustees is present at this meeting.

Approval of Minutes of December 4, 2025, Public Meeting

Minutes from the Board’s public meeting held on December 4, 2025, were circulated to the Board in advance of the meeting. Chair Tom VanKirk indicated he would entertain a motion to approve the minutes. A motion to approve the minutes was made by Commissioner Lori Vargo Heffner and seconded by Representative Jamie Flick. With no further discussion, the minutes were approved unanimously by the Trustees in attendance.

Report from the Office of Attorney General Regarding Status of Purdue/Sackler and Secondary Manufacturer Settlements

Neil Mara, Office of Attorney General (“OAG”), provided an update on ongoing litigation and proposed settlements with Purdue Pharma and members of the Sackler family (“Purdue/Sackler Settlements”) and, separately, eight opioid manufacturers not included in prior national opioid settlements (“Secondary Manufacturers Settlement”).

Mr. Mara reported that the OAG continues its efforts to finalize the Purdue/Sackler and Secondary Manufacturers Settlements. Finalization is anticipated in 2026, with the Trust projected to make its first distribution of those opioid settlement funds (“OSF”) later that year.

Report on March 2026 Reporting

Briana Anderson, Trust Administrator, provided an update on the March 2026 reporting cycle. Reports from Participating Subdivisions were due on March 16, 2026, covering OSF expenditures and commitments from July 1, 2025, through December 31, 2025. Participating Subdivisions that did not submit reports on time were issued a Notice of Delinquency on March 17, 2026, which granted an extension for report submission until March 23, 2026.

Ms. Anderson reported that 100% of Counties submitted complete reports, along with 48 of the 52 Litigating Subdivisions. She also noted that approximately 200 new remediation programs were reported during this cycle.

Overview of Trust Financial Statements through December 31, 2025 and 2026 Budget

Lisa Ritter of Maher Duessel presented the Trust's financial statements through December 2025, which were circulated to the Trustees in advance of the meeting.

Ms. Ritter explained that the financial statements are prepared on a cash basis, meaning that expenses are recorded when payments are made and income is recorded when funds are received.

She reported that, through December 2025, the Trust earned approximately \$4.6 million in interest income. Year to date, total income was approximately \$128.8 million, which includes OSF received from various national settlements that are subsequently distributed by the Trust to the Participating Subdivisions and the Commonwealth.

She further reported that total expenses, including administrative costs and distributions, amounted to approximately \$142 million for 2025. Expenses exceeded income by approximately \$13.2 million, which she attributed to the timing of OSF receipts and distributions. She explained that some OSF received in the prior calendar year were distributed in the current year, and under the cash basis of accounting, that income was recorded in the prior year's financial statements even though the corresponding distributions occurred this year. She emphasized that this does not reflect a fund balance deficit, but rather a timing difference between receipt and distribution of funds.

Chair Tom VanKirk asked Ms. Ritter to provide a detailed overview of the Trust's administrative expenses. Ms. Ritter reported that, as previously noted, the Trust earned approximately \$4.6 million in interest income and paid approximately \$1.3 million in administrative expenses, resulting in a net positive of approximately \$3.2 million.

Ms. Ritter then reviewed the Trust's 2026 budget, which had also been circulated to Trustees in advance of the meeting. She noted that she does not anticipate interest income to be as high in 2026 as it was in the prior year, as the Trust is expected to receive less OSF than in 2025, resulting in lower overall funds available to generate interest income. However, she explained that this projection could vary depending on the timing and receipt of the Purdue/Sackler and Secondary Manufacturers Settlements by the Trust. Accordingly, she characterized the budgeted \$3.5 million in income as a conservative estimate. Ms. Ritter further reported that budgeted administrative expenses for 2026 are estimated at approximately \$1.4 million, resulting in a projected net positive of approximately \$2.1 million.

Resolution Authorizing Filing of 2025 Tax Returns

Ms. Ritter explained that the Trust files a federal tax return based on its entity classification, using Form 1120-SF (with "SF" denoting settlement funds). Under this designation, the Trust does not

pay federal income tax. She clarified that this is an informational return, similar in format to a balance sheet and income statement.

For state tax purposes, the Trust files Form RCT-101, which is Pennsylvania's standard corporate tax return. Although the Trust is not incorporated, Pennsylvania does not provide a specific form for settlement funds. As a result, the Trust includes a statement with its filing explaining its status as a settlement fund. She explained that, consistent with its federal treatment as a settlement fund, the Trust does not pay state tax. The Trust has filed in this manner for several years without receiving any correspondence.

The Board received draft copies of the Trust's 2025 federal and state tax returns in advance of the meeting. Chair Tom VanKirk then requested the following resolution:

RESOLVED, that the Board of Trustees of the Pennsylvania Opioid Misuse and Addiction Abatement Trust hereby authorizes Maher Duessel to file the Trust's federal and state tax returns for 2025 in a form substantially similar to those distributed in advance of this meeting; and further, that the Chair of the Board of Trustees is authorized to sign such tax returns on behalf of the Trust.

Commissioner Kevin Boozel made a motion to approve the resolution as presented. Commissioner Pat Fabian seconded the motion. With no further discussion, the resolution was approved unanimously by the Trustees in attendance.

Resolution Regarding Approval of Certain Uses of Opioid Settlement Funds as Detailed in September 15, 2025, and Follow-Up Reports

On or about September 15, 2025, all 67 counties and 48 of the 51 Litigating Subdivisions submitted their required reports detailing the expenditure and commitment of OSF. Litigating Subdivisions Aliquippa City, Hazleton City, and Mahoning Township were the only Participating Subdivisions that failed to submit reports.

The reports detailed spent and committed OSF for specific remediation programs identified by Participating Subdivisions as compliant with Exhibit E. The Working Groups first met throughout October and November to review these submissions. As in prior reporting cycles, each remediation program was categorized as "Recommended for Approval," "Still Under Consideration," or "Recommended Non-Compliant." The Board voted on the initial recommendations from the working groups at its December 4, 2025, public meeting.

Following that meeting, additional information was requested from certain Participating Subdivisions that had programs categorized as "Still Under Consideration." The Working Groups reconvened in January to review those responses and make recommendations on these remaining remediation programs at today's meeting.

Chair Tom VanKirk then invited the Working Group leaders to present the remediation programs from the September 15, 2025, reporting cycle that remained under consideration following the

Board's December 4, 2025, public meeting, along with the Working Groups' updated recommendations. A spreadsheet was displayed during the meeting, listing these remediation programs by Participating Subdivision in alphabetical order.

Resolution No. 1 – September Reports: Bedford, Bucks, Clarion, Clearfield, Columbia, Dauphin, and Elk County

Working Group leaders then summarized the recommendations of their respective Working Groups for remediation programs reported by Bedford, Bucks, Clarion, Clearfield, Columbia, Dauphin, and Elk Counties.

Stuart Fisk reported that, for Bedford County Program No. 3, the portion of the remediation program related to a Treatment Court Coordinator (\$6,675.15) was approved at the Board's December 4, 2025, public meeting, while the portion related to a Treatment Court Officer (\$18,374.43) was deemed non-compliant. The remaining portion, related to Drug Test Kits (\$8,054.33), was recommended by the Working Group for approval.

Chair Tom VanKirk then requested the following resolution:

RESOLVED, that, the Board of Trustees of the Pennsylvania Opioid Misuse and Addiction Abatement Trust (the "Trust"), based on the recommendations of the Working Groups that met and reviewed the follow-up reports from Counties, hereby approves the following programs as compliant with the applicable settlement terms as set forth in Exhibit E described and incorporated into the July 12, 2022, Order of the Commonwealth Court that created the Trust, as amended:

- Bedford County Program No. 3 (Portion of Program related to Drug Test Kits) and 10
- Bucks County Program Nos.: 51 through 53
- Clarion County Program No.: 6
- Clearfield County Program Nos.: 6 and 7
- Columbia County Program Nos.: 7; 8; and 11
- Dauphin County Program Nos.: 30; 36; 37; and 39
- Elk County Program No. 12

Commissioner Lori Vargo Heffner made a motion to approve the resolution as presented. Commissioner Robert Postal seconded the motion. Shea Madden voted no for the portion of Bedford County Program No. 3 related to Drug Test Kits only. With no further discussion, the resolution was approved by a majority of Trustees in attendance.

Resolution No. 2 – September Reports: Indiana, Lawrence, Lebanon, Lehigh, Luzerne, Monroe, Northumberland and Tioga County

Working Group leaders then summarized the recommendations of their respective Working Groups for remediation programs reported by Indiana, Lawrence, Lebanon, Lehigh, Luzerne, Monroe, Northumberland, and Tioga Counties.

Commissioner Kevin Boozel reported that Lawrence County Program No. 17 was recommended as non-compliant because the County failed to respond to the request for additional information. As a result, compliance with Exhibit E could not be established.

Chair Tom VanKirk then requested the following resolution:

RESOLVED, that, the Board of Trustees of the Trust, based on the recommendations of the Working Groups that met and reviewed the follow-up reports from Counties, hereby approves the following programs as compliant with the applicable settlement terms as set forth in Exhibit E described and incorporated into July 12, 2022, Order of the Commonwealth Court that created the Trust, as amended:

- Indiana County Program No.: 13
- Lebanon County Program No.: 6
- Lehigh County Program No.: 10
- Luzerne County Program Nos.: 15 and 16
- Monroe County Program No.: 10
- Northumberland County Program No.: 5
- Tioga County Program No.: 17

Commissioner Lori Vargo Heffner made a motion to approve the resolution as presented. Commissioner Robert Postal seconded the motion. With no further discussion, the resolution was approved unanimously by the Trustees in attendance.

AND FURTHER RESOLVED, that, the Board of Trustees of the Trust, based on the recommendations of the Working Groups, hereby disapproves the following programs as non-compliant with the applicable settlement terms as set forth in Exhibit E:

- Lawrence County Program No.: 17

Commissioner Kevin Boozel made a motion to approve the resolution as presented. Commissioner Pat Fabian seconded the motion. With no further discussion, the resolution was approved unanimously by the Trustees in attendance.

Resolution No. 3 – September Reports: Washington and York County; Warrington Township

Working Group leaders then summarized the recommendations of their respective Working Groups for remediation programs reported by Washington and York Counties and Warrington Township.

Stuart Fisk reported that Washington County Program Nos. 36, 37, 52, and 59, were recommended as non-compliant because the County failed to adequately respond to the requests for additional information. As a result, compliance with Exhibit E could not be established.

Ms. Anderson reported that Union Township Program No. 1 should reflect \$0 committed, as she was recently informed by the Township that the originally reported \$12,629.64 represented the remaining OSF balance available to spend/commit, rather than an amount committed to Program No. 1.

Chair Tom VanKirk then requested the following resolution:

RESOLVED, that, the Board of Trustees of the Trust, based on the recommendations of the Working Groups that met and reviewed the follow-up reports from Counties, hereby approves the following programs as compliant with the applicable settlement terms as set forth in Exhibit E described and incorporated into the July 12, 2022 Order of the Commonwealth Court that created the Trust, as amended:

- **Washington County Program Nos.: 34; 39; 43; and 44**
- **York County Program No.: 19**
- **Warrington Township Program No.: 1**

Commissioner Lori Vargo Heffner made a motion to approve the resolution as presented. Commissioner Robert Postal seconded the motion. With no further discussion, the resolution was approved unanimously by the Trustees in attendance.

AND FURTHER RESOLVED, that, the Board of Trustees of the Trust, based on the recommendations of the Working Groups, hereby disapproves the following programs as non-compliant with the applicable settlement terms as set forth in Exhibit E:

- **Washington County Program Nos.: 36; 37; 52; and 59**

Commissioner Kevin Boozel made a motion to approve the resolution as presented. Stuart Fisk seconded the motion. With no further discussion, the resolution was approved unanimously by the Trustees in attendance.

Chair Tom VanKirk thanked the Trustees for their time and attention in reviewing the remediation programs.

Resolution Authorizing the Creation of a Task Force to Review Options for Contract with Academic Researchers

Chair Tom VanKirk reported that the Trust’s contract with The Pennsylvania State University (“Penn State”), the University of Pittsburgh and Temple University, is set to expire on May 31, 2026. Under the current contract, Penn State has, among other responsibilities, assisted in the development and maintenance of the reporting tool used by Participating Subdivisions to submit reports to the Trust.

With the impending expiration of the contract, the Trust will need to evaluate options moving forward, including but not limited to extending the current contract, entering into a new contract with one or more of the same academic institutions, or considering alternative academic institutions located in Pennsylvania.

Chair Tom VanKirk recommended the establishment of a task force comprised of Representative Jamie Flick, Commissioner Lori Vargo Heffner, and Stuart Fisk, who all agreed to serve on the task force, should the Board choose to establish.

Chair Tom VanKirk then requested the following resolution:

RESOLVED, that the Board of Trustees of the Pennsylvania Opioid Misuse and Addiction Abatement Trust hereby authorizes a task force comprised of the Chair of the Board, three (3) other Trustees, the County Commissioners Association of Pennsylvania and Trust counsel, to review options for contracting with academic researchers at institutions located in Pennsylvania in order to assist the Trust in fulfilling its responsibilities under the Amended Trust Order.

The task force will not have any authority to take official action but will submit any recommendations to be reviewed and acted upon by the full Board of Trustees at a public meeting no later than the Board’s next public meeting, currently scheduled for May 28, 2026.

Commissioner Pat Fabian made a motion to approve the resolution as presented. Commissioner Robert Postal seconded the motion. With no further discussion, the resolution was approved unanimously by the Trustees in attendance.

Resolution Regarding Authorized Signatories on Trust Accounts

Chair Tom VanKirk shared that Heather Hiester, formerly with the County Commissioners Association of Pennsylvania (“CCAP”), was an authorized signatory on the Trust’s bank accounts. As she is no longer employed by CCAP or serving in any administrative capacity on behalf of the Trust, she should be removed as an authorized signatory.

To ensure two authorized signatories at CCAP, it was recommended that Ashli Rudy, who has served as the Trust's Administrative Specialist since May 2025, be added in Ms. Hiester's place, along with Ms. Anderson, the Trust Administrator. Ms. Ritter is also an authorized signatory, and all Trust transactions require two approvals.

Chair Tom VanKirk then requested the following resolution:

RESOLVED, that the Board of Trustees of the Pennsylvania Opioid Misuse and Addiction Abatement Trust hereby authorizes and directs Wilmington Trust and M&T Bank to (a) remove Heather Hiester and (b) add Ashli Rudy as an authorized signatory in relation to any accounts held by the Trust. All transactions from the Trust's account require at least two signatures, one from CCAP and one from Maher Duessel.

Nothing in this Resolution shall alter any prior authorization(s) provided to CCAP, as set forth in the Trust's resolution of May 2, 2024, or Maher Duessel, as set forth in the Trust's resolution of November 20, 2023.

Commissioner Lori Vargo Heffner made a motion to approve the resolution as presented. Commissioner Kevin Boozel seconded the motion. With no further discussion, the resolution was approved unanimously by the Trustees in attendance.

New Business

Commissioner Kevin Boozel asked whether the Trust is tracking Participating Subdivisions' compliance with expenditure deadlines and whether it is currently in a position to review such compliance. Chair Tom VanKirk responded that, due to unanimous extensions previously approved by the Board at a public meeting, the Trust would not receive the necessary expenditure data to assess compliance with expenditure deadlines for all Participating Subdivisions until the March 2026 reporting cycle. Ms. Anderson added that Participating Subdivisions receive notifications from the Trust at least twice annually outlining the amounts they are required to spend/commit by the applicable deadlines.

Chair Tom VanKirk invited additional questions and, hearing none, concluded the meeting by thanking everyone for their attendance.

Chair Tom VanKirk then adjourned the meeting at 1:32 PM.