

November 13 2017

Ms. Kim Fraser  
Executive Director  
ADAMHS Board  
One Victoria Place , Suite 205  
Painesville, OH 44077

Subject: Financial Statements

Dear Ms. Fraser:

Thank you for the financial statements that you provided to us. Our review has generated some questions that we need answered to ensure that we are reading the statements correctly.

1. For the FY 2017 there was total income from all sources of \$13,861,666, and total Board expenses of \$2,195,657. That tells us that \$11,666,009 (84.1%) of the income is spent on patient services and 15.8% is spent on administrative functions. How does that compare with other similar ADAMHS Boards in the State of Ohio?
2. We noticed that in FY 2017 \$10,972,808 was given to the 19 agencies that provide patient services. What is the difference between the \$11,666,009 mentioned in #1, versus the \$10,972,808 paid to the various agencies?
3. The FY 2017 salaries paid were \$680,424, PERS \$106,830, and Hospitalization & Dental Insurance \$178,845 for a total of \$966,099 in salaries and benefits. Can you please give us the breakdown of these amounts by employee?
4. We also noticed two large expense items: Tax Settlement Deductions \$106,333 and Capital Account \$731,342. Can you please give us the detail behind these two line items?
5. Are the services provided by all of the agencies available to everyone, and not just Lake County residents? Are Lake County residents given any preferential treatment in terms of service availability or cost for the services?
6. Are the services available to all individuals regardless of legal status within the United States?
7. Do you think that it is the responsibility of the ADAMHS Board to ensure that all 19 agencies are good stewards of the Lake County taxpayers' funds? If yes, how do you audit each agency?
8. Are there any guidelines given to the 19 agencies on the rates that they can charge for their services?
9. What are the proposed acquisition, construction, and renovation plans that require the .7 renewal levy?

Sincerely,

Brian Massie  
Lobbyists for Citizens  
8196 Rainbow Drive  
Concord Township, OH 44077

Cc: Lake County Commissioners  
State Representative Ron Young