

TABLE 1: SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN CASH BALANCE

<u>Revenue</u>	<u>Original Budget</u>	<u>Budget Revisions</u>	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Percent of Budget to Date</u>	<u>Prior Year Actuals as of 3/31/26</u>	<u>Increase/ (decrease) from last year</u>
Taxes	\$84,074,913	\$0	\$84,074,913	\$0	(\$84,074,913)	0%	\$44,871,153	(\$44,871,153)
Intergovernmental – Reimbursement	\$5,841,959	\$0	\$5,841,959	\$0	(\$5,841,959)	0%	\$60,800	(\$60,800)
Intergovernmental – Special Revenue*	\$23,100,789	\$0	\$23,100,789	\$8,439,784	(\$14,661,005)	37%	\$8,708,319	(\$268,535)
Other**	\$340,000	\$0	\$340,000	\$22,937	(\$317,063)	7%	\$46,782	(\$23,845)
Total Revenue	\$113,357,661	\$0	\$113,357,661	\$8,462,721	(\$104,894,940)	7%	\$53,687,054	(\$45,224,333)
<u>Expenditures</u>								
Personal Services	\$8,036,332	\$189,575	\$8,225,907	\$2,197,100	(\$6,028,807)	27%	\$2,211,024	(\$13,924)
Materials & Services	\$5,411,954	\$0	\$5,411,954	\$933,076	(\$4,478,878)	17%	\$1,667,273	(\$734,197)
Service Providers	\$105,892,812	\$1,752,890	\$107,645,702	\$37,154,924	(\$70,490,778)	35%	\$38,192,990	(\$1,038,066)
Capital	\$30,000	\$0	\$30,000	\$0	(\$30,000)	0%	\$0	\$0
Total Expenditures	\$119,371,098	\$1,942,465	\$121,313,563	\$40,285,100	(\$81,028,463)	33%	\$42,071,287	(\$1,786,187)
Excess of Revenues Over (Under) Expenditures	(\$31,822,379)							
Beginning Cash Balance at 01/01/2026	\$57,237,173							
Ending Cash Balance at 4/30/2026	\$25,414,794							
<u>Cash Position Summary</u>								
	Actual YTD							
Cash Balance at End of Month	\$25,414,794							
Days Remaining until Next Levy Payment***	45							
Cash Requirements until Next Levy Payment	\$14,956,467							
90 Day Reserve	\$29,912,933							
Remaining Cash	\$10,458,327							
Number of Days of Cash on Hand***	31							

(Excludes Crisis Center Fund)

*Special revenue includes State, Local, and Federal Funds; **Other revenue includes provider reconciliation payments; ***Days of cash calculated using average daily projected expenditures based on 2026 current expenditure budget – **assumes 1st half of 2026 levy payment will be received in mid-June**

TABLE 2: NOTABLE ASSETS AND LIABILITIES

	Totals 4/30/2026	Totals 3/31/2026	Increase/(Decrease)	Percent Increase/(Decrease)
ASSETS*				
Cash	\$25,414,794	\$27,632,294	(\$2,217,500)	-8%
Receivables	\$800,807	\$800,807	\$0	0%
Building and Land Asset - 447 E. Broad St.**	\$2,637,400	\$2,637,400	\$0	0%
Property Taxes Receivables	\$88,932,777	\$88,932,777	\$0	0%
Total Assets	\$117,785,778	\$120,003,278	(\$2,217,500)	-2%
LIABILITIES				
Accrued Wages Payable	\$228,709	\$178,743	\$49,967	28%
PERS and Medicare Payable	\$46,379	\$36,946	\$9,433	26%
Accrued Leave	\$842,803	\$814,895	\$27,908	3%
Service Providers - Prior Years	\$6,655,009	\$6,655,009	\$0	0%
Service Providers - Current Year - Levy	\$55,226,862	\$61,178,285	(\$5,951,423)	-10%
Unearned Revenue	\$9,064,335	\$6,144,072	\$2,920,263	48%
Total Liabilities	\$72,064,097	\$75,007,949	(\$2,943,852)	-4%
Variance	\$45,721,682	\$44,995,329	\$726,352	2%

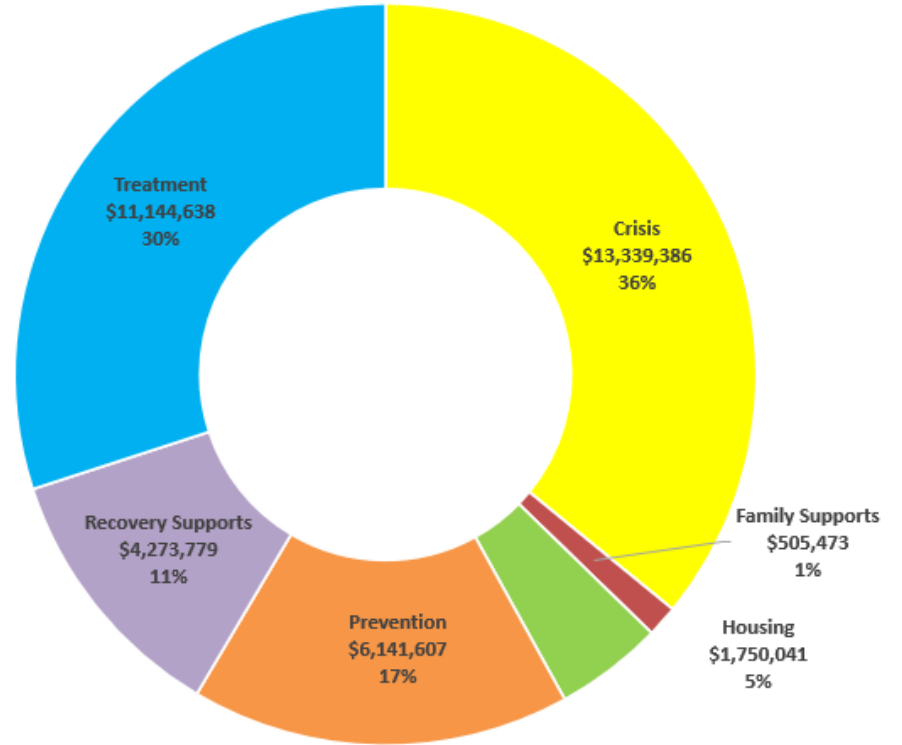
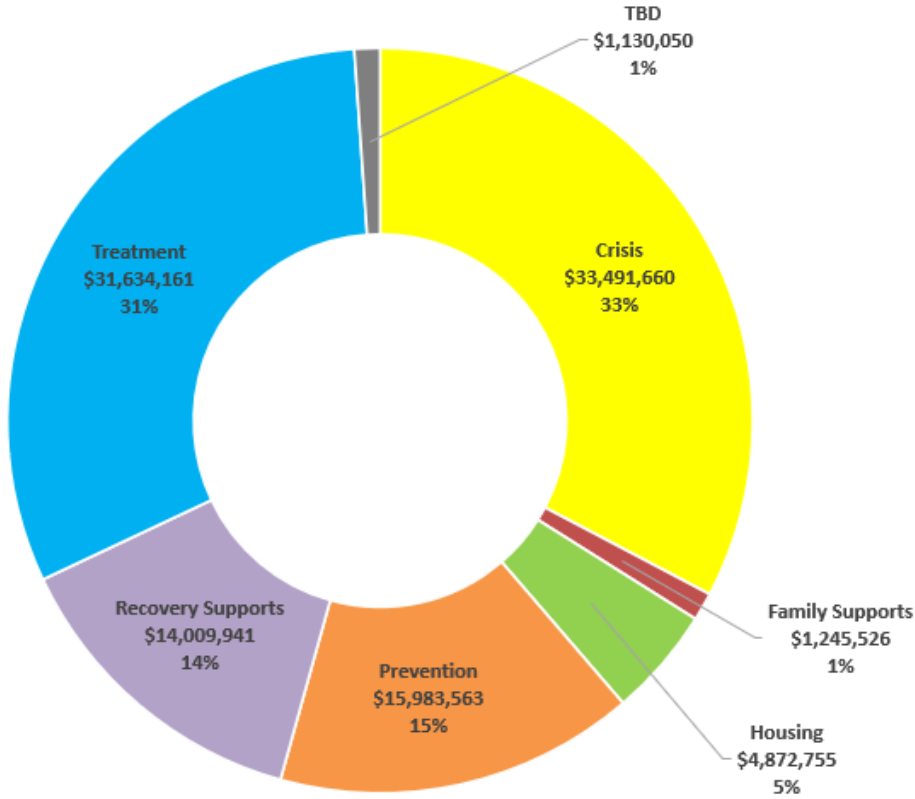
*Crisis care center assets are not reflected in the above, but they are equivalent to \$61,056,046, which is the amount that has been expended on the project from the crisis center capital fund. The fund's cash balance is \$1,427,680.

**Market value per Franklin County Auditor's website.

CHART 1: PROVIDER FUNDING

KY 26 PROVIDER INVESTMENTS BY SYSTEM OF CARE
TOTAL BUDGETED INVESTMENT: \$102,367,655

KY 26 PROVIDER EXPENDITURES BY SYSTEM OF CARE
AS OF 4/30/2026: \$37,154,924 (36% YEAR TO DATE)



Note: **To Be Determined** includes performance incentives (\$666,384) and undesignated funds (\$463,666) that are not currently designated to a SOC allocation.

TABLE 3: CY 2026 BOARD ADMINISTRATION SPENDING AUTHORITY ANALYSIS

Type of Expense	CY26 Initial Budget	Budget Revisions	CY26 Current Budget	Year-To-Date Expenditures	Encumbrances	Total Commitments
Salaries	\$5,468,185	\$162,950	\$5,631,135	\$1,510,793	n/a	\$1,510,793
Fringe Benefits	\$2,568,147	\$26,625	\$2,594,772	\$686,307	n/a	\$686,307
Services & Materials	\$3,717,454	\$0	\$3,717,454	\$933,076	\$1,856,846	\$2,789,922
County Fees	\$1,694,500	\$0	\$1,694,500	\$0	\$0	\$0
Capital	\$30,000	\$0	\$30,000	\$0	\$0	\$0
GRAND TOTALS	\$13,478,286	\$189,575	\$13,667,861	\$3,130,176	\$1,856,846	\$4,987,022

Type of Expense	Actual % of Budget Used	Expected % of Budget Used YTD	% Variance	Driver for Expected % of Budget Used
Salaries	27%	31%	-4%	Nine current FTE vacancies (15%) at time of report
Fringe Benefits	26%	31%	-5%	Nine current FTE vacancies (15%) at time of report
Services & Materials	25%	33%	-8%	
County Fees	0%	33%	0%	County Auditor levy fees average 1.6% of gross revenue
Capital	0%	33%	-33%	Budgeted IT projects not yet expensed

**TABLE 4: CRISIS CARE CENTER CAPITAL PROJECT BUDGET VERSUS ACTUALS
AS OF APRIL 30, 2026**

	Project Budget	Prior Year Actuals	2026 Project Budget	2026 YTD Actual	2026 Difference
CASH					
Beginning Cash		\$0	\$1,445,665	\$1,445,665	\$0
Receipts		\$72,483,726	\$460,000	\$0	(\$460,000)
Expenditures		(\$61,038,060)	(\$1,905,666)	(\$17,986)	\$1,887,680
Cash Transfers		(\$10,000,000)	\$0	\$0	\$0
Ending Cash		\$1,445,665	\$0	\$1,427,680	\$1,427,680
RECEIPTS					
Franklin County Board of Commissioners*	\$25,000,000	\$25,000,000	\$0	\$0	\$0
City of Columbus	\$11,000,000	\$11,000,000	\$0	\$0	\$0
State of Ohio	\$4,500,000	\$4,050,000	\$450,000	\$0	(\$450,000)
Federal Budget Earmark	\$500,000	\$500,000	\$0	\$0	\$0
Ohio State University Hospital	\$2,666,667	\$2,666,667	\$0	\$0	\$0
OhioHealth Hospital	\$2,666,667	\$2,666,667	\$0	\$0	\$0
Mt. Carmel Hospital	\$2,666,667	\$2,666,667	\$0	\$0	\$0
The Columbus Foundation	\$8,369,695	\$8,359,695	\$10,000	\$0	(\$10,000)
Osteopathic Heritage Foundation	\$2,500,000	\$2,500,000	\$0	\$0	\$0
ADAMH - Capital Contribution**	\$13,074,031	\$13,074,031	\$0	\$0	\$0
Total Receipts	\$72,943,726	\$72,483,726	\$460,000	\$0	(\$460,000)
EXPENDITURES					
Additional ADAMH Planning Consultant Fees					
Operator Design Consult (RI)	\$612,002	\$612,002	\$0	\$0	\$0
Owner's Rep (Hammes)	\$2,715,939	\$2,624,964	\$90,975	\$0	(\$90,975)
Construction					
Construction (Elford)	\$51,802,601	\$51,478,546	\$324,056	\$0	(\$324,056)
A/E, CMaR Pre-Construction, and Other Fees					
Architect (NBBJ)	\$3,491,900	\$3,482,377	\$9,523	\$0	(\$9,523)
CMaR Pre-Construction (Elford)	\$241,813	\$241,813	\$0	\$0	\$0
Commissioning Services (Korda)	\$409,408	\$374,116	\$35,292	\$4,305	(\$30,987)
Special Inspections (CTL)	\$142,624	\$99,750	\$42,874	\$0	(\$42,874)
FFE + Catch All					
FFE + Catch All	\$2,703,843	\$2,124,493	\$579,350	\$13,681	(\$565,669)
Owner Contingency					
Budgeted Contingency	\$823,596	\$0	\$823,596	\$0	(\$823,596)
Total Expenditures	\$62,943,726	\$61,038,060	\$1,905,666	\$17,986	(\$1,887,680)

*\$10M of \$25M in receipts was an advance to aid with cash flow; returned in December 2025

**ADAMH committed \$11M under the crisis center campaign