

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 5/31/26</u>	<u>Increase/ (decrease) from last year</u>
Taxes	\$84,074,913	\$0	\$84,074,913	\$45,722,610	(\$38,352,303)	54%	\$44,871,153	\$851,457
Intergovernmental – Reimbursement	\$5,841,959	\$0	\$5,841,959	\$0	(\$5,841,959)	0%	\$2,948,627	(\$2,948,627)
Intergovernmental – Special Revenue*	\$23,100,789	\$0	\$23,100,789	\$9,278,255	(\$13,822,534)	40%	\$9,876,652	(\$598,397)
Other**	\$340,000	\$0	\$340,000	\$87,018	(\$252,982)	26%	\$60,466	\$26,552
Total Revenue	\$113,357,661	\$0	\$113,357,661	\$55,087,883	(\$58,269,778)	49%	\$57,756,897	(\$2,669,014)
<u>Expenditures</u>								
Personal Services	\$8,036,332	\$189,575	\$8,225,907	\$3,050,651	(\$5,175,256)	37%	\$3,049,677	\$974
Materials & Services	\$5,411,954	\$0	\$5,411,954	\$2,506,063	(\$2,905,891)	46%	\$1,877,534	\$628,529
Service Providers	\$105,892,812	\$1,752,890	\$107,645,702	\$46,718,998	(\$60,926,704)	43%	\$46,151,612	\$567,386
Capital	\$30,000	\$0	\$30,000	\$0	(\$30,000)	0%	\$0	\$0
Total Expenditures	\$119,371,098	\$1,942,465	\$121,313,563	\$52,275,712	(\$69,037,851)	43%	\$51,078,824	\$1,196,889
Excess of Revenues Over (Under) Expenditures	\$2,812,171							
Beginning Cash Balance at 01/01/2026	\$57,237,173							
Ending Cash Balance at 5/31/2026	\$60,049,343							
<u>Cash Position Summary</u>								
	Actual YTD							
Cash Balance at End of Month	\$60,049,343							
Days Remaining until Next Levy Payment***	120							
Cash Requirements until Next Levy Payment	\$39,883,911							
90 Day Reserve	\$29,912,933							
Remaining Cash	\$20,165,432							
Number of Days of Cash on Hand***	61							

(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 2nd half of 2026 levy payment will be received in late-September*

TABLE 2: NOTABLE ASSETS AND LIABILITIES

	Totals 5/31/2026	Totals 4/30/2026	Increase/(Decrease)	Percent Increase/(Decrease)
ASSETS*				
Cash	\$60,049,343	\$25,414,794	\$34,634,549	136%
Receivables	\$1,957,689	\$800,807	\$1,156,882	144%
Building and Land Asset - 447 E. Broad St.**	\$2,637,400	\$2,637,400	\$0	0%
Property Taxes Receivables	\$43,210,167	\$88,932,777	(\$45,722,610)	-51%
Total Assets	\$107,854,600	\$117,785,778	(\$9,931,179)	-8%
LIABILITIES				
Accrued Wages Payable	\$182,373	\$228,709	(\$46,337)	-20%
PERS and Medicare Payable	\$37,255	\$46,379	(\$9,123)	-20%
Accrued Leave	\$853,513	\$842,803	\$10,711	1%
Service Providers - Prior Years - Levy	\$0	\$6,655,009	(\$6,655,009)	-100%
Service Providers - Current Year - Levy	\$52,819,860	\$55,226,862	(\$2,407,002)	-4%
Unearned Revenue	\$7,220,893	\$9,064,335	(\$1,843,443)	-20%
Total Liabilities	\$61,113,894	\$72,064,097	(\$10,950,203)	-15%
Variance	\$46,740,706	\$45,721,682	\$1,019,024	2%

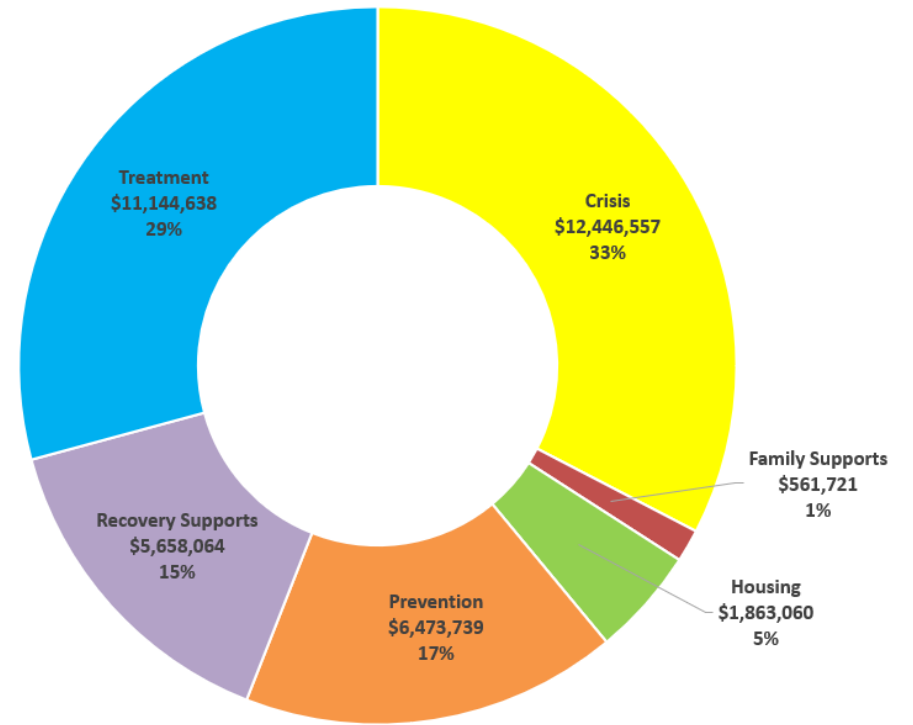
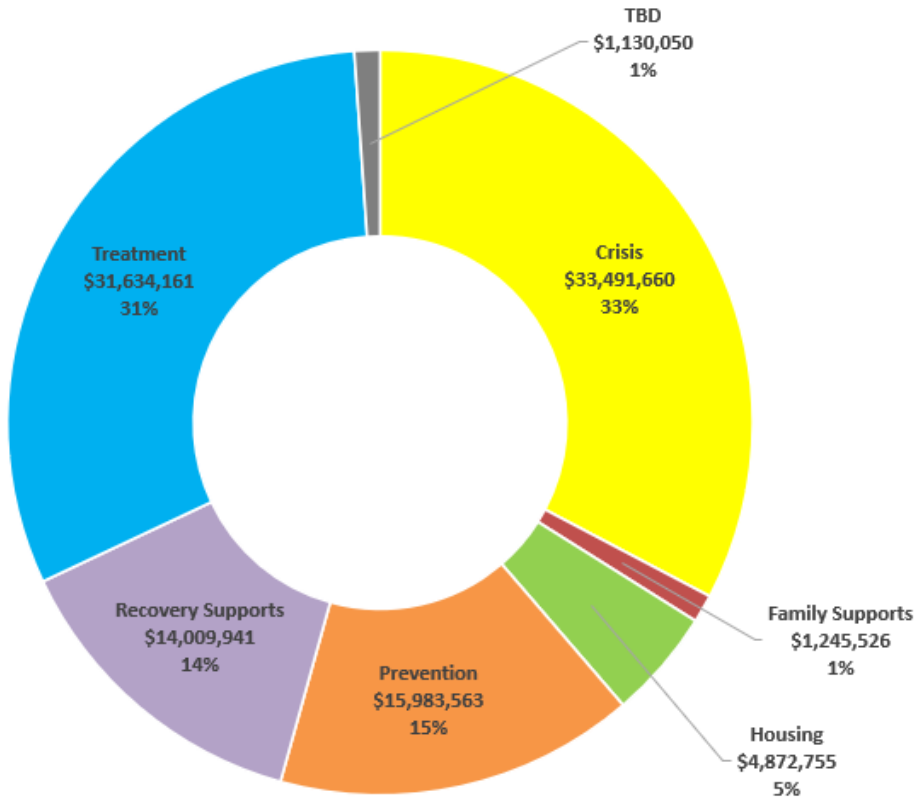
*Crisis care center assets are not reflected in the above, but they are equivalent to \$61,088,560, which is the amount that has been expended on the project from the crisis center capital fund. The fund's cash balance is \$1,395,165.

**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 5/31/2026: \$38,147,779 (37% 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	\$2,127,085	n/a	\$2,127,085
Fringe Benefits	\$2,568,147	\$26,625	\$2,594,772	\$923,566	n/a	\$923,566
Services & Materials	\$3,717,454	\$0	\$3,717,454	\$1,379,379	\$1,545,969	\$2,925,349
County Fees	\$1,694,500	\$0	\$1,694,500	\$1,126,684	\$0	\$1,126,684
Capital	\$30,000	\$0	\$30,000	\$0	\$0	\$0
GRAND TOTALS	\$13,478,286	\$189,575	\$13,667,861	\$5,556,715	\$1,545,969	\$7,102,684

Type of Expense	Actual % of Budget Used	Expected % of Budget Used YTD	% Variance	Driver for Expected % of Budget Used
Salaries	38%	42%	-4%	Eleven current FTE vacancies (19%) at time of report
Fringe Benefits	36%	42%	-6%	Eleven current FTE vacancies (19%) at time of report
Services & Materials	37%	42%	-5%	
County Fees	66%	42%	24%	County Auditor levy fees average 1.6% of gross revenue
Capital	0%	42%	-42%	Budgeted IT projects not yet expensed

**TABLE 4: CRISIS CARE CENTER CAPITAL PROJECT BUDGET VERSUS ACTUALS
AS OF MAY 31, 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)	(\$50,500)	\$1,855,165
Cash Transfers		(\$10,000,000)	\$0	\$0	\$0
Ending Cash		\$1,445,665	\$0	\$1,395,165	\$1,395,165
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)	\$2,825,139	\$2,624,964	\$200,175	\$0	(\$200,175)
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	\$2,594,643	\$2,124,493	\$470,150	\$46,195	(\$423,955)
Owner Contingency					
Budgeted Contingency	\$823,596	\$0	\$823,596	\$0	(\$823,596)
Total Expenditures	\$62,943,726	\$61,038,060	\$1,905,666	\$50,500	(\$1,855,166)

*\$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