

TABLE 1: SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN CASH BALANCE
Levy and Special Revenue Funds for the Month Ended April 30, 2025

<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 4/30/24</u>	<u>Increase/ (decrease) from last year</u>
Taxes	\$84,132,845	\$241,845	\$84,374,690	\$44,871,153	(\$39,503,537)	53%	\$44,595,220	\$275,933
Intergovernmental – Reimbursement	\$5,775,165	(\$574)	\$5,774,591	\$60,800	(\$5,713,791)	1%	\$2,845,040	(\$2,784,240)
Intergovernmental – Special Revenue*	\$22,998,611	\$591,140	\$23,589,751	\$8,708,319	(\$14,881,432)	37%	\$9,837,499	(\$1,129,180)
Other**	\$340,000	\$0	\$340,000	\$46,782	(\$293,218)	14%	\$530,578	(\$483,796)
Total Revenue	\$113,246,621	\$832,411	\$114,079,032	\$53,687,054	(\$60,391,978)	47%	\$57,808,337	(\$4,121,283)
<u>Expenditures</u>								
Personal Services	\$7,727,248	\$153,612	\$7,880,860	\$2,211,024	(\$5,669,836)	28%	\$2,235,310	(\$24,286)
Materials & Services	\$5,354,772	\$0	\$5,354,772	\$1,667,273	(\$3,687,499)	31%	\$1,475,076	\$192,198
Service Providers	\$106,874,183	\$0	\$106,874,183	\$38,192,990	(\$68,681,193)	36%	\$44,041,389	(\$5,848,398)
Capital	\$50,000	\$0	\$50,000	\$0	(\$50,000)	0%	\$0	\$0
Total Expenditures	\$120,006,203	\$153,612	\$120,159,815	\$42,071,287	(\$78,088,528)	35%	\$47,751,774	(\$5,680,487)
Excess of Revenues Over (Under) Expenditures	\$11,615,767							
Beginning Cash Balance at 01/01/2025	\$51,577,173							
Ending Cash Balance at 3/31/2025	\$63,192,940							
<u>Cash Position Summary</u>	<u>Actual YTD</u>							
Cash Balance at End of Month	\$63,192,940							
Days Remaining until Next Levy Payment***	120							
Cash Requirements until Next Levy Payment	\$40,037,520							
90 Day Reserve	\$30,028,140							
Remaining Cash	\$23,155,420							
Number of Days of Cash on Hand***	69							

(Excludes Crisis Center Fund)

*Special revenue includes federal, state, and local funds; **Other revenue includes provider reconciliation payments; ***Days of cash calculated using average daily projected expenditures for 2025

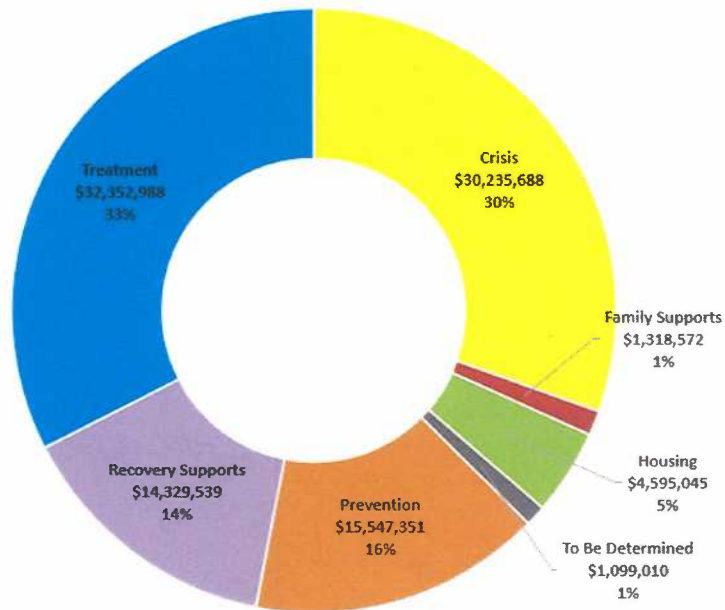
TABLE 2: NOTABLE ASSETS AND LIABILITIES

	Totals 4/30/2025	Totals 3/31/2025	Increase/(Decrease)	Percent Increase/(Decrease)
ASSETS*				
Cash	\$63,454,961	\$69,722,481	(\$6,267,520)	-9%
Receivables	\$336,918	\$398,427	(\$61,509)	-15%
Building and Land Asset - 447 E. Broad St.**	\$2,637,400	\$2,637,400	\$0	0%
Property Taxes Receivables	\$43,122,487	\$43,199,283	(\$76,796)	0%
Total Assets	\$109,551,766	\$115,957,591	(\$6,405,825)	-6%
LIABILITIES				
Accrued Wages Payable	\$183,835	\$185,796	(\$1,962)	-1%
PERS and Medicare Payable	\$37,580	\$37,920	(\$340)	-1%
Accrued Leave	\$856,728	\$823,492	\$33,236	4%
Service Providers - Prior Years	\$8,338,486	\$8,469,529	(\$131,043)	-2%
Service Providers - Current Year - Levy	\$53,586,345	\$58,221,195	(\$4,634,849)	-8%
Unearned Revenue	\$6,229,592	\$4,382,207	\$1,847,385	42%
Total Liabilities	\$69,232,567	\$72,120,139	(\$2,887,572)	-4%
Variance	\$40,319,199	\$43,837,451	(\$3,518,252)	-8%

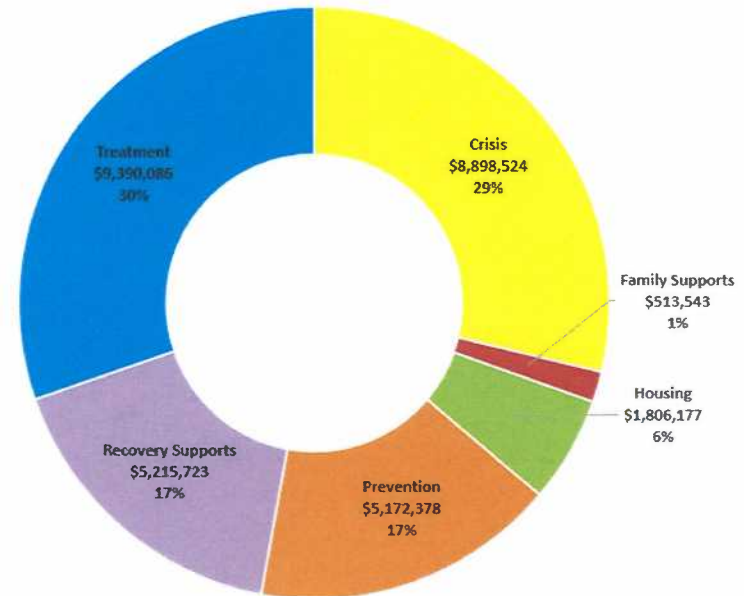
*Crisis care center assets are not reflected in the above, but they are equivalent to \$57,877,517, which is the amount that has been expended on the project from the crisis center capital fund. The fund's cash balance is \$11,741,377; **Market value per Franklin County Auditor's website.

CHART 1: PROVIDER FUNDING

KY 25 PROVIDER INVESTMENTS BY SYSTEM OF CARE
TOTAL BUDGETED INVESTMENT: \$99,478,193



KY 25 PROVIDER EXPENDITURES BY SYSTEM OF CARE
AS OF 4/30/2025: \$30,996,431 (31% YEAR TO DATE)



Note: **To Be Determined** includes performance incentives (\$1M) and undesignated funds (\$99,010) that are not currently designated to a SOC allocation.

TABLE 3: CY 2025 BOARD ADMINISTRATION SPENDING AUTHORITY ANALYSIS

Type of Expense	CY25 Initial Budget	Budget Revisions	CY25 Current Budget	Year-To-Date Expenditures	Encumbrances	Total Commitments
Salaries	\$5,321,858	\$132,018	\$5,453,876	\$1,480,353	n/a	\$1,480,353
Fringe Benefits	\$2,405,390	\$21,594	\$2,426,984	\$730,671	n/a	\$730,671
Services & Materials	\$3,877,372	\$0	\$3,877,372	\$905,489	\$1,235,933	\$2,141,422
County Fees	\$1,477,400	\$0	\$1,477,400	\$761,784	\$0	\$761,784
Capital	\$50,000	\$0	\$50,000	\$0	\$0	\$0
GRAND TOTALS	\$13,132,020	\$153,612	\$13,285,632	\$3,878,297	\$1,235,933	\$5,114,230

Type of Expense	Actual % of Budget Used	Expected % of Budget Used YTD	% Variance	Driver for Expected % of Budget Used
Salaries	27.1%	30.8%	-3.6%	Five current FTE vacancies (9%) at time of report
Fringe Benefits	30.1%	33.3%	-3.2%	Five current FTE vacancies (9%) at time of report
Services & Materials	23.4%	33.3%	-10.0%	
County Fees	51.6%	48.6%	3.0%	County Auditor levy fees average 1.6% of gross revenue
Capital	0.0%	33.3%	-33.3%	Budgeted IT projects not yet expensed

**TABLE 4: CRISIS CARE CENTER CAPITAL PROJECT BUDGET VERSUS ACTUALS
AS OF APRIL 30, 2025**

	Project Budget	Prior Year Actuals	2025 Project Budget	2025 YTD Actual	2025 Difference
CASH					
Beginning Cash		\$0	\$16,037,783	\$16,037,783	\$0
Receipts		\$69,124,631	\$3,778,925	\$494,263	(\$3,284,662)
Expenditures		(\$53,086,848)	(\$9,816,708)	(\$4,790,669)	\$5,026,039
Ending Cash		\$16,037,783	\$10,000,000	\$11,741,377	\$1,741,377
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	\$0	\$500,000	\$494,263	(\$5,737)
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	\$8,329,525	\$5,500,600	\$2,828,925	\$0	(\$2,828,925)
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	\$72,903,556	\$69,124,631	\$3,778,925	\$494,263	(\$3,284,662)
EXPENDITURES					
Additional ADAMH Planning Consultant Fees					
Operator Design Consult (RI)	\$612,002	\$612,002	\$0	\$0	\$0
Owner's Rep (Hammes)	\$2,715,939	\$2,428,569	\$287,370	\$146,175	(\$141,195)
Construction					
Construction (Elford)***	\$51,802,601	\$45,616,246	\$6,186,355	\$2,983,270	(\$3,203,085)
A/E, CMaR Pre-Construction, and Other Fees					
Architect (NBBJ)	\$3,491,901	\$3,422,164	\$69,737	\$36,289	(\$33,448)
CMaR Pre-Construction (Elford)	\$241,813	\$241,813	\$0	\$0	\$0
Commissioning Services (Korda)	\$446,908	\$180,433	\$266,475	\$120,890	(\$145,585)
Special Inspections (CTL)	\$142,624	\$77,502	\$65,122	\$21,688	(\$43,434)
FFE + Catch All					
FFE + Catch All	\$2,887,815	\$508,119	\$2,379,696	\$1,482,357	(\$897,338)
Owner Contingency					
Budgeted Contingency	\$561,953	\$0	\$561,953	\$0	(\$561,953)
Total Expenditures	\$62,903,556	\$53,086,848	\$9,816,708	\$4,790,669	(\$5,026,039)

*\$10M of \$25M in receipts is an advance to aid with cash flow and will need to be returned

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