

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 2/28/26</u>	<u>Increase/ (decrease) from last year</u>
Taxes	\$84,074,913	\$0	\$84,074,913	\$0	(\$84,074,913)	0%	\$0	\$0
Intergovernmental – Reimbursement	\$5,841,959	\$0	\$5,841,959	\$0	(\$5,841,959)	0%	\$0	\$0
Intergovernmental – Special Revenue*	\$23,100,789	\$0	\$23,100,789	\$3,580,966.11	(\$19,519,823)	16%	\$4,055,915	(\$474,948)
Other**	\$340,000	\$0	\$340,000	\$13,852.25	(\$326,148)	4%	\$99,217	(\$85,365)
Total Revenue	\$113,357,661	\$0	\$113,357,661	\$3,594,818	(\$109,762,843)	3%	\$4,155,132	(\$560,313)
<u>Expenditures</u>								
Personal Services	\$8,036,332	\$189,575	\$8,225,907	\$1,094,156	(\$7,131,751)	13%	\$1,110,745	(\$16,590)
Materials & Services	\$5,411,954	\$0	\$5,411,954	\$596,058	(\$4,815,896)	11%	\$417,311	\$178,747
Service Providers	\$105,892,812	\$1,752,890	\$107,645,702	\$21,170,027	(\$86,475,675)	20%	\$23,283,798	(\$2,113,771)
Capital	\$30,000	\$0	\$30,000	\$0	(\$30,000)	0%	\$0	\$0
Total Expenditures	\$119,371,098	\$1,942,465	\$121,313,563	\$22,860,241	(\$98,453,322)	19%	\$24,811,855	(\$1,951,614)
Excess of Revenues Over (Under) Expenditures	(\$19,265,423)							
Beginning Cash Balance at 01/01/2026	\$57,237,173							
Ending Cash Balance at 12/31/2026	\$37,971,750							
<u>Cash Position Summary</u>								
	Actual YTD							
Cash Balance at End of Month	\$37,971,750							
Days Remaining until Next Levy Payment***	60							
Cash Requirements until Next Levy Payment	\$19,941,956							
90 Day Reserve	\$29,912,933							
Remaining Cash	\$18,029,795							
Number of Days of Cash on Hand***	54							

(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

TABLE 2: NOTABLE ASSETS AND LIABILITIES

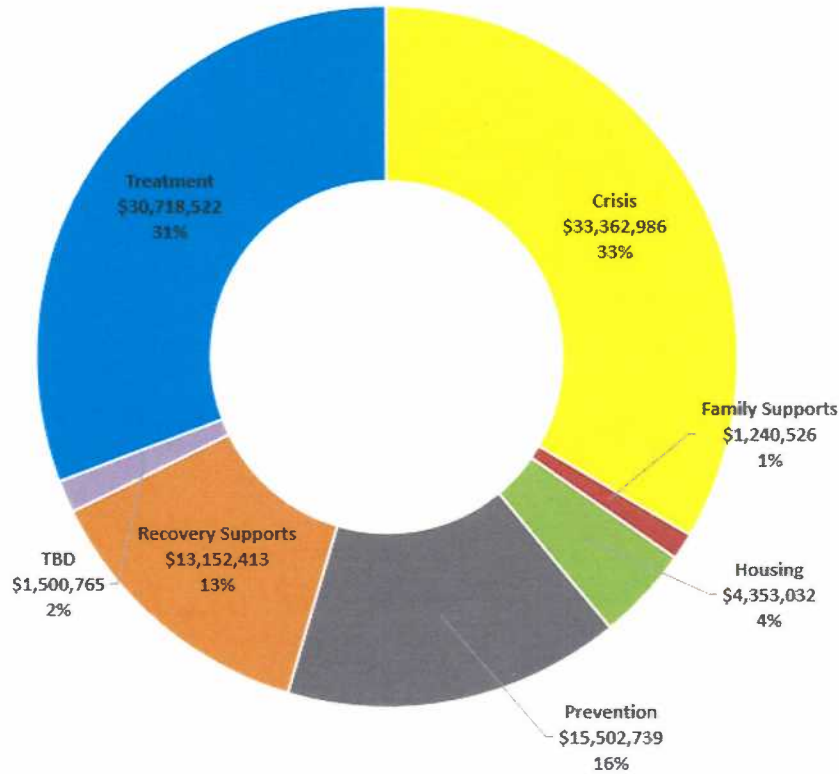
	Totals 2/28/2026	Totals 1/31/2026	Increase/(Decrease)	Percent Increase/(Decrease)
ASSETS*				
Cash	\$37,971,691	\$46,856,629	(\$8,884,939)	-19%
Receivables	\$800,807	\$275,846	\$524,961	190%
Building and Land Asset - 447 E. Broad St.**	\$2,637,400	\$2,637,400	\$0	0%
Property Taxes Receivables	\$88,932,777	\$88,932,777	\$0	0%
Total Assets	\$130,342,675	\$138,702,652	(\$8,359,977)	-6%
LIABILITIES				
Accrued Wages Payable	\$203,453	\$204,354	(\$901)	0%
PERS and Medicare Payable	\$36,732	\$37,886	(\$1,155)	-3%
Accrued Leave	\$819,173	\$854,083	(\$34,909)	-4%
Service Providers - Prior Years	\$6,655,009	\$8,273,223	(\$1,618,214)	-20%
Service Providers - Current Year - Levy	\$68,227,989	\$73,299,125	(\$5,071,136)	-7%
Unearned Revenue	\$8,223,462	\$9,466,712	(\$1,243,250)	-13%
Total Liabilities	\$84,165,819	\$92,135,383	(\$7,969,564)	-9%
Variance	\$46,176,856	\$46,567,269	(\$390,413)	-1%

*Crisis care center assets are not reflected in the above, but they are equivalent to \$61,045,636, which is the amount that has been expended on the project from the crisis center capital fund. The fund's cash balance is \$1,438,090.

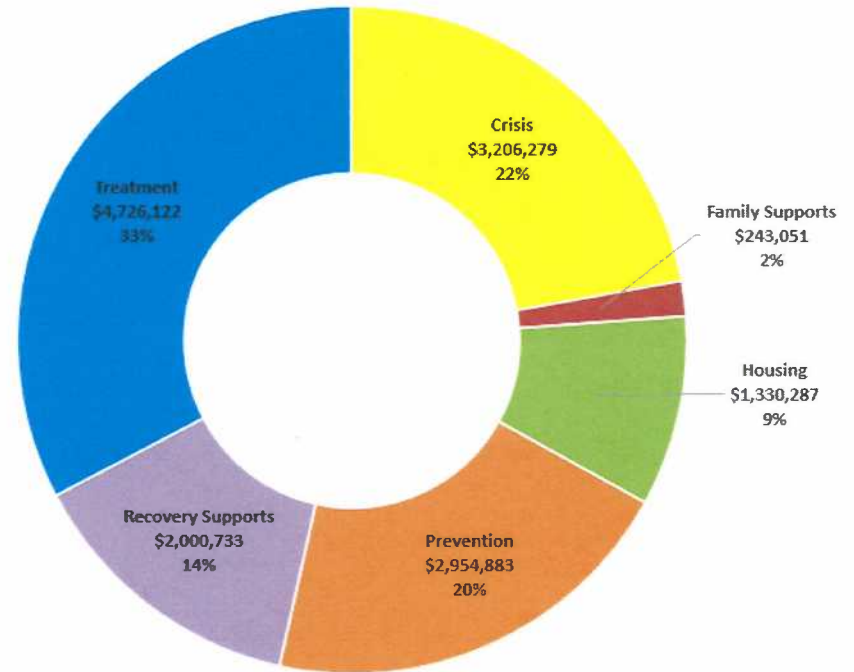
**Market value per Franklin County Auditor's website.

CHART 1: PROVIDER FUNDING

KY 26 PROVIDER INVESTMENTS BY SYSTEM OF CARE
TOTAL BUDGETED INVESTMENT: \$99,830,983



KY 26 PROVIDER EXPENDITURES BY SYSTEM OF CARE
AS OF 2/28/2026: \$14,461,353 (14% YEAR TO DATE)



Note: **To Be Determined** includes performance incentives (\$1M) and undesignated funds (\$500,765) that are not currently designated to a SOC allocation.

TABLE 3: CY 2026 BOARD ADMINISTRATION SPENDING AUTHORITY ANALYSIS

Type of Expense	CY25 Initial Budget	Budget Revisions	CY25 Current Budget	Year-To-Date Expenditures	Encumbrances	Total Commitments
Salaries	\$5,468,185	\$162,950	\$5,631,135	\$774,716	n/a	\$774,716
Fringe Benefits	\$2,568,147	\$26,625	\$2,594,772	\$319,440	n/a	\$319,440
Services & Materials	\$3,717,454	\$0	\$3,717,454	\$596,058	\$1,472,721	\$2,068,779
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	\$1,690,214	\$1,472,721	\$3,162,935

Type of Expense	Actual % of Budget Used	Expected % of Budget Used YTD	% Variance	Driver for Expected % of Budget Used
Salaries	14%	17%	-3%	Ten current FTE vacancies (17%) at time of report
Fringe Benefits	12%	17%	-5%	Ten current FTE vacancies (17%) at time of report
Services & Materials	16%	17%	-1%	
County Fees	0%	17%	-17%	County Auditor levy fees average 1.6% of gross revenue
Capital	0%	17%	-17%	Budgeted IT projects not yet expensed

**TABLE 4: CRISIS CARE CENTER CAPITAL PROJECT BUDGET VERSUS ACTUALS
AS OF FEBRUARY 28, 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)	(\$7,576)	\$1,898,090
Cash Transfers		(\$10,000,000)	\$0	\$0	\$0
Ending Cash		\$1,445,665	\$0	\$1,438,090	\$1,438,090
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					
<i>Additional ADAMH Planning Consultant Fees</i>					
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)
<i>A/E, CMAr Pre-Construction, and Other Fees</i>					
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	\$0	(\$35,292)
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	\$7,576	(\$571,774)
Owner Contingency					
Budgeted Contingency	\$823,596	\$0	\$823,596	\$0	(\$823,596)
Total Expenditures	\$62,943,726	\$61,038,060	\$1,905,666	\$7,576	(\$1,898,090)

*\$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