

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 1/31/26</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 | \$3,332,794 | (\$19,767,995) | 14% | \$3,479,134 | (\$146,340) |
| Other** | \$340,000 | \$0 | \$340,000 | \$13,732 | (\$326,268) | 4% | \$0 | \$13,732 |
| Total Revenue | \$113,357,661 | \$0 | \$113,357,661 | \$3,346,526 | (\$110,011,135) | 3% | \$3,479,134 | (\$132,607) |
| <u>Expenditures</u> | | | | | | | | |
| Personal Services | \$8,036,332 | \$189,575 | \$8,225,907 | \$509,384 | (\$7,716,523) | 6% | \$560,757 | (\$51,373) |
| Materials & Services | \$5,411,954 | \$0 | \$5,411,954 | \$232,571 | (\$5,179,383) | 4% | \$58,781 | \$173,790 |
| Service Providers | \$105,892,812 | \$1,752,890 | \$107,645,702 | \$12,984,890 | (\$94,660,812) | 12% | \$12,613,621 | \$371,269 |
| Capital | \$30,000 | \$0 | \$30,000 | \$0 | (\$30,000) | 0% | \$0 | \$0 |
| Total Expenditures | \$119,371,098 | \$1,942,465 | \$121,313,563 | \$13,726,845 | (\$107,586,718) | 11% | \$13,233,160 | \$493,685 |
| Excess of Revenues Over (Under) Expenditures | (\$10,380,319) | | | | | | | |
| Beginning Cash Balance at 01/01/2026 | \$57,237,173 | | | | | | | |
| Ending Cash Balance at 12/31/2026 | \$46,856,854 | | | | | | | |
| <u>Cash Position Summary</u> | | | | | | | | |
| | Actual YTD | | | | | | | |
| Cash Balance at End of Month | \$46,856,854 | | | | | | | |
| Days Remaining until Next Levy Payment*** | 120 | | | | | | | |
| Cash Requirements until Next Levy Payment | \$39,883,911 | | | | | | | |
| 90 Day Reserve | \$29,912,933 | | | | | | | |
| Remaining Cash | \$6,972,943 | | | | | | | |
| Number of Days of Cash on Hand*** | 21 | | | | | | | |

(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

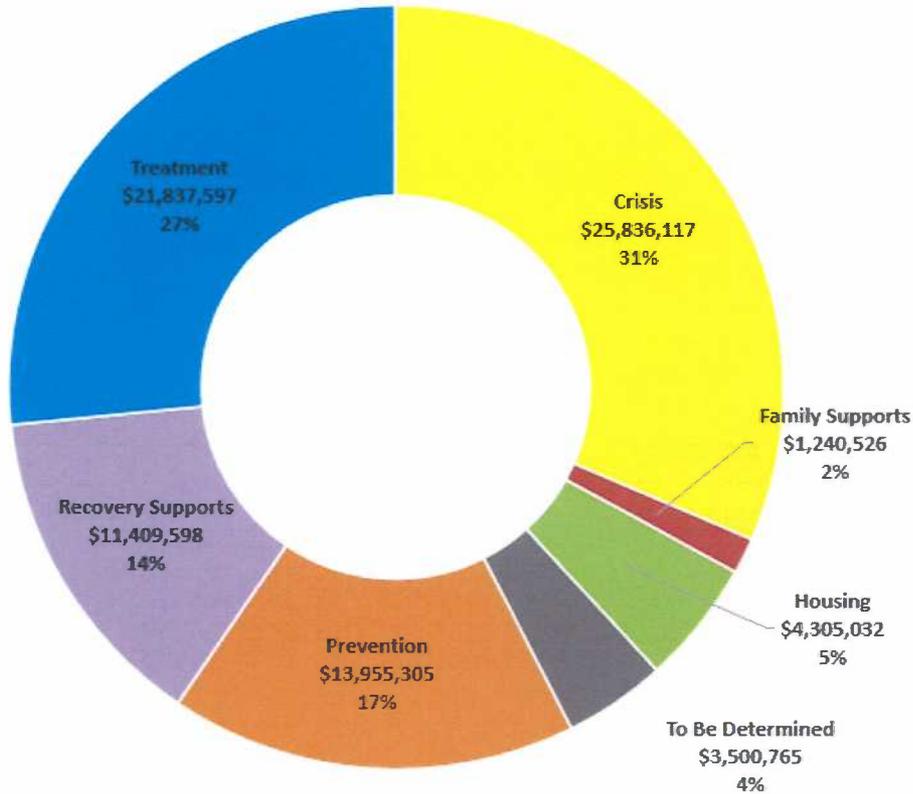
| | Totals 1/31/2026 | Totals 12/31/2025 | Increase/(Decrease) | Percent Increase/(Decrease) |
|--|----------------------|----------------------|---------------------|--------------------------------|
| ASSETS* | | | | |
| Cash | \$46,856,629 | \$57,220,765 | (\$10,364,135) | -18% |
| Receivables | \$275,846 | \$275,996 | (\$150) | 0% |
| Building and Land Asset - 447 E. Broad St.** | \$2,637,400 | \$2,637,400 | \$0 | 0% |
| Property Taxes Receivables | \$88,932,777 | \$0 | \$88,932,777 | NA |
| Total Assets | \$138,702,652 | \$60,134,161 | \$78,568,492 | 131% |
| LIABILITIES | | | | |
| Accrued Wages Payable | \$204,354 | \$192,597 | \$11,758 | 6% |
| PERS and Medicare Payable | \$37,886 | \$37,179 | \$708 | 2% |
| Accrued Leave | \$854,083 | \$832,101 | \$21,981 | 3% |
| Service Providers - Prior Years | \$8,273,223 | \$0 | \$8,273,223 | NA |
| Service Providers - Current Year - Levy | \$73,299,125 | \$5,880,905 | \$67,418,221 | 1146% |
| Unearned Revenue | \$9,466,712 | \$8,510,330 | \$956,382 | 11% |
| Total Liabilities | \$92,135,383 | \$15,453,112 | \$76,682,271 | 496% |
| Variance | \$46,567,269 | \$44,681,049 | \$1,886,220 | 4% |

*Crisis care center assets are not reflected in the above, but they are equivalent to \$61,038,060, which is the amount that has been expended on the project from the crisis center capital fund. The fund's cash balance is \$1,445,666.

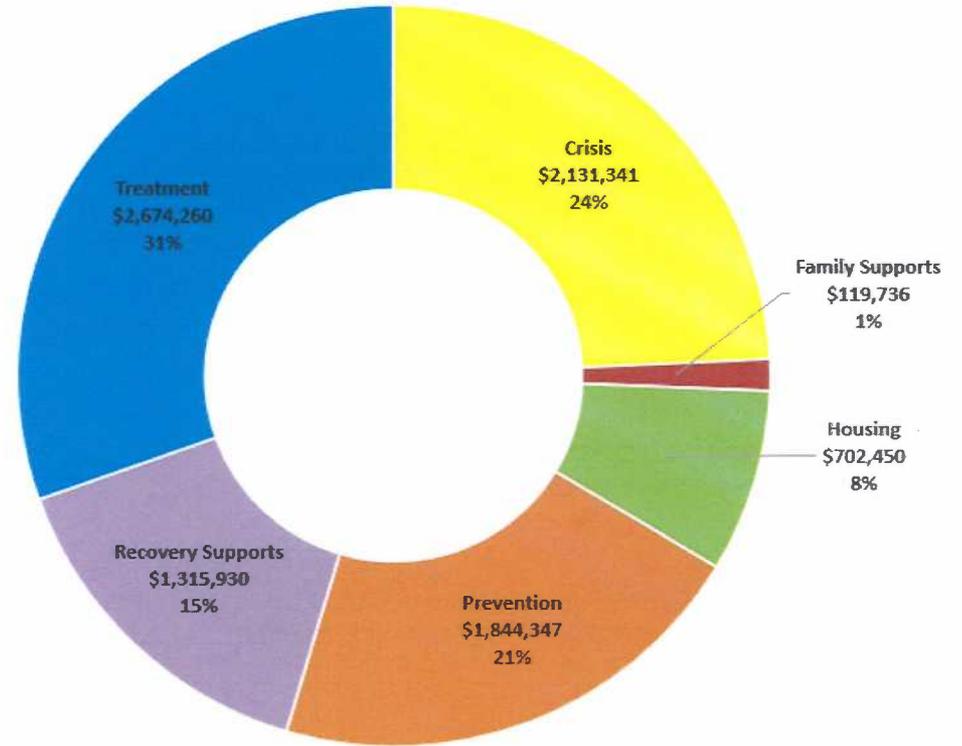
**Market value per Franklin County Auditor's website.

CHART 1: PROVIDER FUNDING

KY 26 PROVIDER INVESTMENTS BY SYSTEM OF CARE
TOTAL BUDGETED INVESTMENT: \$82,084,940



KY 26 PROVIDER EXPENDITURES BY SYSTEM OF CARE
AS OF 1/31/2026: \$8,788,064 (11% YEAR TO DATE)



Note: **To Be Determined** includes performance incentives (\$1M) and undesignated funds (\$2,500,765) 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 | \$375,515 | n/a | \$375,515 |
| Fringe Benefits | \$2,568,147 | \$26,625 | \$2,594,772 | \$133,868 | n/a | \$133,868 |
| Services & Materials | \$3,717,454 | \$0 | \$3,717,454 | \$232,571 | \$1,180,913 | \$1,413,484 |
| 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 | \$741,955 | \$1,180,913 | \$1,922,868 |

| Type of Expense | Actual % of Budget Used | Expected % of Budget Used YTD | % Variance | Driver for Expected % of Budget Used |
|----------------------|-------------------------|-------------------------------|------------|--|
| Salaries | 7% | 8% | -1% | Eight current FTE vacancies (14%) at time of report |
| Fringe Benefits | 5% | 8% | -3% | Eight current FTE vacancies (14%) at time of report |
| Services & Materials | 6% | 8% | -2% | |
| County Fees | 0% | 8% | -8% | County Auditor levy fees average 1.6% of gross revenue |
| Capital | 0% | 8% | -8% | Budgeted IT projects not yet expensed |

**TABLE 4: CRISIS CARE CENTER CAPITAL PROJECT BUDGET VERSUS ACTUALS
AS OF JANUARY 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) | \$0 | \$1,905,666 |
| Cash Transfers | | (\$10,000,000) | \$0 | \$0 | \$0 |
| Ending Cash | | \$1,445,665 | \$0 | \$1,445,665 | \$1,445,666 |
| 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 | \$323,708 | \$0 | (\$323,708) |
| 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 | \$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 | \$0 | (\$579,350) |
| Owner Contingency | | | | | |
| Budgeted Contingency | \$823,943 | \$0 | \$823,943 | \$0 | (\$823,943) |
| Total Expenditures | \$62,943,726 | \$61,038,060 | \$1,905,666 | \$0 | (\$1,905,666) |

*\$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