

TABLE 1: SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN CASH BALANCE
Levy and Special Revenue Funds for the Month Ended October 31, 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 10/31/24</u>	<u>Increase/ (decrease) from last year</u>
Taxes	\$84,132,845	\$241,845	\$84,374,690	\$83,124,709	(\$1,249,981)	99%	\$82,375,719	\$748,990
Intergovernmental – Reimbursement	\$5,775,165	(\$574)	\$5,774,591	\$5,848,201	\$73,610	101%	\$5,678,722	\$169,479
Intergovernmental – Special Revenue*	\$22,998,611	\$3,091,140	\$26,089,751	\$23,966,280	(\$2,123,471)	92%	\$23,284,898	\$681,382
Other**	\$340,000	\$0	\$340,000	\$582,922	\$242,922	171%	\$810,337	(\$227,415)
Total Revenue	\$113,246,621	\$3,332,411	\$116,579,032	\$113,522,112	(\$3,056,920)	97%	\$112,149,676	\$1,372,436
<u>Expenditures</u>								
Personal Services	\$7,727,248	\$153,612	\$7,880,860	\$6,114,797	(\$1,766,063)	78%	\$5,959,846	\$154,951
Materials & Services	\$5,354,772	\$0	\$5,354,772	\$3,594,125	(\$1,760,647)	67%	\$2,732,548	\$861,577
Service Providers	\$106,874,183	\$2,500,000	\$109,374,183	\$86,447,851	(\$22,926,332)	79%	\$91,422,141	(\$4,974,290)
Capital	\$50,000	\$0	\$50,000	\$37,100	(\$12,900)	74%	\$0	\$37,100
Total Expenditures	\$120,006,203	\$2,653,612	\$122,659,815	\$96,193,873	(\$26,465,942)	78%	\$100,114,535	(\$3,920,662)
Excess of Revenues Over (Under) Expenditures	\$17,328,239							
Beginning Cash Balance at 01/01/2025	\$51,577,173							
Ending Cash Balance at 10/31/2025	\$68,905,413							
<u>Cash Position Summary</u>	Actual YTD							
Cash Balance at End of Month	\$68,905,413							
Days Remaining until Next Levy Payment***	150							
Cash Requirements until Next Levy Payment	\$50,046,900							
90 Day Reserve	\$30,028,140							
Remaining Cash	\$18,858,513							
Number of Days of Cash on Hand***	57							

(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

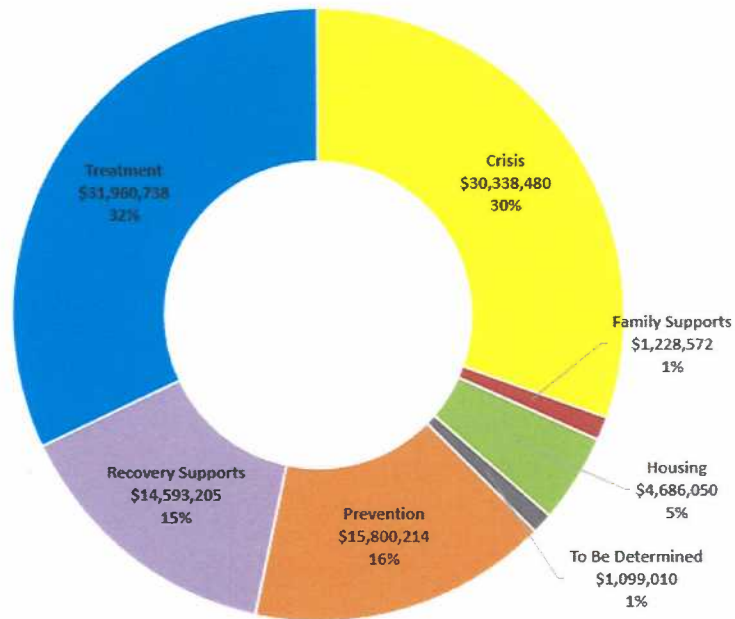
	Totals 10/31/2025	Totals 9/30/2025	Increase/(Decrease)	Percent Increase/(Decrease)
ASSETS*				
Cash	\$69,109,011	\$72,628,202	(\$3,519,192)	-5%
Receivables	\$285,658	\$285,658	\$0	0%
Building and Land Asset - 447 E. Broad St.**	\$2,637,400	\$2,637,400	\$0	0%
Property Taxes Receivables	\$0	\$1,965,056	(\$1,965,056)	-100%
Total Assets	\$72,032,069	\$77,516,316	(\$5,484,248)	-7%
LIABILITIES				
Accrued Wages Payable	\$190,243	\$192,936	(\$2,694)	-1%
PERS and Medicare Payable	\$38,873	\$39,786	(\$913)	-2%
Accrued Leave	\$844,510	\$866,009	(\$21,499)	-2%
Service Providers - Prior Years	\$0	\$0	\$0	NA
Service Providers - Current Year - Levy	\$16,874,274	\$24,207,473	(\$7,333,200)	-30%
Unearned Revenue	\$11,488,596	\$9,409,334	\$2,079,261	22%
Total Liabilities	\$29,436,494	\$34,715,539	(\$5,279,045)	-15%
Variance	\$42,595,574	\$42,800,777	(\$205,203)	0%

*Crisis care center assets are not reflected in the above, but they are equivalent to \$60,345,465, which is the amount that has been expended on the project from the crisis center capital fund. The fund's cash balance is \$12,138,261.

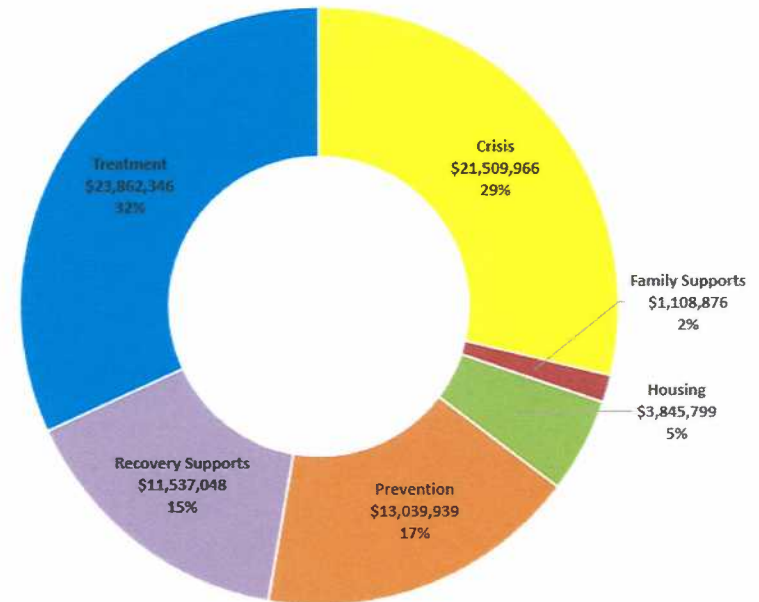
**Market value per Franklin County Auditor's website.

CHART 1: PROVIDER FUNDING

KY 25 PROVIDER INVESTMENTS BY SYSTEM OF CARE
TOTAL BUDGETED INVESTMENT: \$99,706,269



KY 25 PROVIDER EXPENDITURES BY SYSTEM OF CARE
AS OF 10/31/2025: \$74,903,974 (75% 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	\$4,196,599	n/a	\$4,196,599
Fringe Benefits	\$2,405,390	\$21,594	\$2,426,984	\$1,918,198	n/a	\$1,918,198
Services & Materials	\$3,877,372	\$0	\$3,877,372	\$2,321,990	\$980,928	\$3,302,918
County Fees	\$1,477,400	\$0	\$1,477,400	\$1,272,135	\$0	\$1,272,135
Capital	\$50,000	\$0	\$50,000	\$37,100	\$0	\$37,100
GRAND TOTALS	\$13,132,020	\$153,612	\$13,285,632	\$9,746,022	\$980,928	\$10,726,950

Type of Expense	Actual % of Budget Used	Expected % of Budget Used YTD	% Variance	Driver for Expected % of Budget Used
Salaries	76.95%	84.6%	-7.7%	Six current FTE vacancies (10%) at time of report
Fringe Benefits	79.04%	83.3%	-4.3%	Six current FTE vacancies (10%) at time of report
Services & Materials	59.89%	83.3%	-23.4%	
County Fees	86.11%	93.1%	-7.0%	County Auditor levy fees average 1.6% of gross revenue
Capital	74.20%	83.3%	-9.1%	

**TABLE 4: CRISIS CARE CENTER CAPITAL PROJECT BUDGET VERSUS ACTUALS
AS OF OCTOBER 31, 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	\$3,809,095	\$3,359,095	(\$450,000)
Expenditures		(\$53,086,848)	(\$9,846,878)	(\$7,258,617)	\$2,588,261
Ending Cash		\$16,037,783	\$10,000,000	\$12,138,261	\$2,138,261
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	\$500,000	\$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	\$8,359,695	\$5,500,600	\$2,859,095	\$2,859,095	\$0
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	\$72,933,726	\$69,124,631	\$3,809,095	\$3,359,095	(\$450,000)
EXPENDITURES					
Additional ADAMH Planning Consultant Fees					
Operator Design Consult (RI)	\$612,002	\$612,002	\$0	\$0	\$0
Owner's Rep (Hammes)	\$2,715,939	\$2,428,569	\$287,370	\$196,395	(\$90,975)
Construction					
Construction (Elford)	\$51,802,601	\$45,616,246	\$6,186,355	\$5,218,543	(\$967,812)
A/E, CMaR Pre-Construction, and Other Fees					
Architect (NBBJ)	\$3,491,901	\$3,422,164	\$69,737	\$37,289	(\$32,448)
CMaR Pre-Construction (Elford)	\$241,813	\$241,813	\$0	\$0	\$0
Commissioning Services (Korda)	\$446,908	\$180,433	\$266,475	\$189,603	(\$76,872)
Special Inspections (CTL)	\$142,624	\$77,502	\$65,122	\$22,248	(\$42,874)
FFE + Catch All					
FFE + Catch All	\$2,703,843	\$508,119	\$2,195,724	\$1,594,539	(\$601,185)
Owner Contingency					
Budgeted Contingency	\$776,095	\$0	\$776,095	\$0	(\$776,095)
Total Expenditures	\$62,933,726	\$53,086,848	\$9,846,878	\$7,258,617	(\$2,588,261)

*\$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