

**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 12/31/24</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	\$5,858,613	\$84,022	101%	\$5,678,722	\$179,892
Intergovernmental – Special Revenue*	\$22,998,611	\$3,091,140	\$26,089,751	\$24,607,429	(\$1,482,322)	94%	\$24,649,977	(\$42,548)
Other**	\$340,000	\$0	\$340,000	\$598,642	\$258,642	176%	\$1,712,307	(\$1,113,665)
<b>Total Revenue</b>	<b>\$113,246,621</b>	<b>\$3,332,411</b>	<b>\$116,579,032</b>	<b>\$114,189,394</b>	<b>(\$2,389,638)</b>	<b>98%</b>	<b>\$114,416,725</b>	<b>(\$227,331)</b>
<b><u>Expenditures</u></b>								
Personal Services	\$7,727,248	\$153,612	\$7,880,860	\$7,254,787	(\$626,073)	92%	\$7,444,791	(\$190,004)
Materials & Services	\$5,354,772	\$0	\$5,354,772	\$3,736,538	(\$1,618,234)	70%	\$3,116,308	\$620,230
Service Providers	\$106,874,183	(\$539,525)	\$106,334,658	\$97,500,970	(\$8,833,688)	92%	\$105,177,391	(\$7,676,421)
Capital	\$50,000	\$0	\$50,000	\$37,100	(\$12,900)	74%	\$0	\$37,100
<b>Total Expenditures</b>	<b>\$120,006,203</b>	<b>(\$385,913)</b>	<b>\$119,620,290</b>	<b>\$108,529,395</b>	<b>(\$11,090,895)</b>	<b>91%</b>	<b>\$115,738,490</b>	<b>(\$7,209,095)</b>
Excess of Revenues Over (Under) Expenditures	\$5,659,999							
Beginning Cash Balance at 01/01/2025	\$51,577,173							
<b>Ending Cash Balance at 12/31/2025</b>	<b>\$57,237,173</b>							
<b><u>Cash Position Summary</u></b>								
Cash Balance at End of Month	Actual YTD							
	\$57,237,173							
Days Remaining until Next Levy Payment***	120							
Cash Requirements until Next Levy Payment	\$40,037,520							
90 Day Reserve	\$30,028,140							
Remaining Cash	\$17,199,653							
Number of Days of Cash on Hand***	52							

**(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

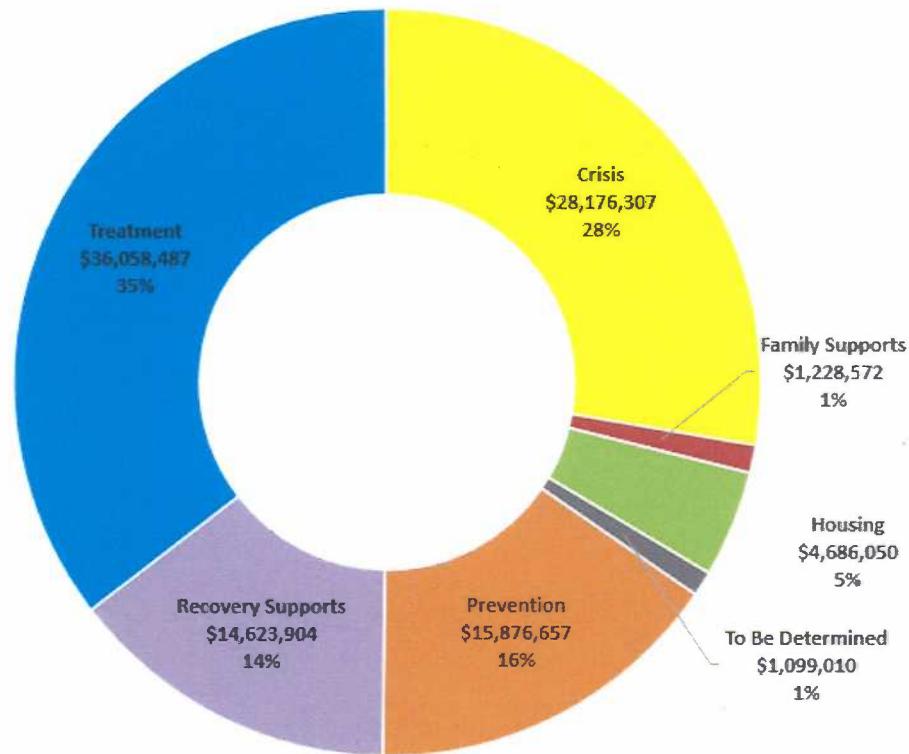
	Totals 12/31/2025	Totals 10/31/2025	Increase/(Decrease)	Percent Increase/(Decrease)
<b>ASSETS*</b>				
Cash	\$57,237,173	\$69,109,011	(\$11,871,838)	-17%
Receivables	\$275,996	\$285,658	(\$9,662)	-3%
Building and Land Asset - 447 E. Broad St.**	\$2,637,400	\$2,637,400	\$0	0%
Property Taxes Receivables	\$0	\$0	\$0	NA
<b>Total Assets</b>	<b>\$60,150,569</b>	<b>\$72,032,069</b>	<b>(\$11,881,500)</b>	<b>-16%</b>
<b>LIABILITIES</b>				
Accrued Wages Payable	\$192,597	\$190,243	\$2,354	1%
PERS and Medicare Payable	\$37,179	\$38,873	(\$1,694)	-4%
Accrued Leave	\$832,101	\$844,510	(\$12,408)	-1%
Service Providers - Prior Years	\$0	\$0	\$0	NA
Service Providers - Current Year - Levy	\$5,880,905	\$16,874,274	(\$7,588,036)	-45%
Unearned Revenue	\$8,526,738	\$11,488,596	(\$2,961,857)	-26%
<b>Total Liabilities</b>	<b>\$15,469,520</b>	<b>\$29,436,494</b>	<b>(\$10,561,642)</b>	<b>-36%</b>
<b>Variance</b>	<b>\$44,681,049</b>	<b>\$42,595,574</b>	<b>(\$1,319,858)</b>	<b>-3%</b>

\*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.

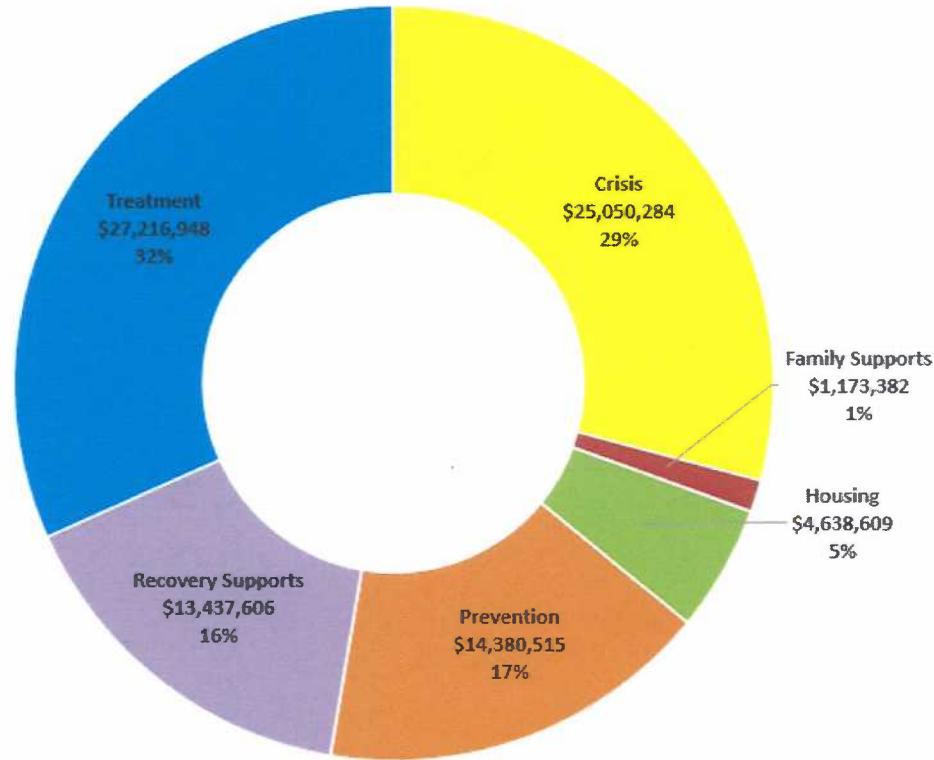
\*\*Market value per Franklin County Auditor's website.

## CHART 1: PROVIDER FUNDING

KY 25 PROVIDER INVESTMENTS BY SYSTEM OF CARE  
TOTAL BUDGETED INVESTMENT: \$101,748,987



KY 25 PROVIDER EXPENDITURES BY SYSTEM OF CARE  
AS OF 12/31/2025: \$85,897,343 (84% 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.

## ADAMH BOARD OF FRANKLIN COUNTY | FINANCIAL REPORTS – DECEMBER 2025

## 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	\$4,968,058	n/a	\$4,968,058
Fringe Benefits	\$2,405,390	\$21,594	\$2,426,984	\$2,286,729	n/a	\$2,286,729
Services & Materials	\$3,877,372	\$0	\$3,877,372	\$2,587,723	\$0	\$2,587,723
County Fees	\$1,477,400	\$0	\$1,477,400	\$1,148,815	\$0	\$1,148,815
Capital	\$50,000	\$0	\$50,000	\$37,100	\$0	\$37,100
<b>GRAND TOTALS</b>	<b>\$13,132,020</b>	<b>\$153,612</b>	<b>\$13,285,632</b>	<b>\$11,028,425</b>	<b>\$0</b>	<b>\$11,028,425</b>
Type of Expense	Actual % of Budget Used	Expected % of Budget Used YTD	% Variance	Driver for Expected % of Budget Used		
Salaries	91%	100%	-9%	Eight current FTE vacancies (14%) at time of report		
Fringe Benefits	94%	100%	-6%	Eight current FTE vacancies (14%) at time of report		
Services & Materials	67%	100%	-33%	Lag from activity to invoice; timing of activity; cost less than expected		
County Fees	78%	93%	-15%	County Auditor levy fees average 1.6% of gross revenue		
Capital	74%	100%	-26%	IT capital costs less than originally anticipated		

**TABLE 4: CRISIS CARE CENTER CAPITAL PROJECT BUDGET VERSUS ACTUALS  
AS OF DECEMBER 31, 2025**

	Project Budget	Prior Year Actuals	2025 Project Budget	2025 YTD Actual	2025 Difference
<b>CASH</b>					
Beginning Cash		\$0	\$16,037,783	\$16,037,783	\$0
Receipts		\$69,124,631	\$3,819,095	\$3,359,095	(\$460,000)
Expenditures		(\$53,086,848)	(\$9,856,878)	(\$7,951,212)	\$1,905,666
Cash Transfers		\$0	(\$10,000,000)	(\$10,000,000)	\$0
<b>Ending Cash</b>		<b>\$16,037,783</b>	<b>\$0</b>	<b>\$1,445,666</b>	<b>\$1,445,666</b>
<b>RECEIPTS</b>					
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	\$8,369,695	\$5,500,600	\$2,869,095	\$2,859,095	(\$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
<b>Total Receipts</b>	<b>\$72,943,726</b>	<b>\$69,124,631</b>	<b>\$3,819,095</b>	<b>\$3,359,095</b>	<b>(\$460,000)</b>
<b>EXPENDITURES</b>					
<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	\$2,428,569	\$287,370	\$196,395	(\$90,975)
<i>Construction</i>					
Construction (Elford)	\$51,802,601	\$45,616,246	\$6,186,355	\$5,862,300	(\$324,056)
<i>A/E, CMaR Pre-Construction, and Other Fees</i>					
Architect (NBBJ)	\$3,491,901	\$3,422,164	\$69,737	\$60,213	(\$9,524)
CMaR Pre-Construction (Elford)	\$241,813	\$241,813	\$0	\$0	\$0
Commissioning Services (Korda)	\$446,908	\$180,433	\$266,475	\$193,683	(\$72,792)
Special Inspections (CTL)	\$142,624	\$77,502	\$65,122	\$22,248	(\$42,874)
<i>FFE + Catch All</i>					
FFE + Catch All	\$2,703,843	\$508,119	\$2,195,724	\$1,616,374	(\$579,350)
<i>Owner Contingency</i>					
Budgeted Contingency	\$786,095	\$0	\$786,095	\$0	(\$786,095)
<b>Total Expenditures</b>	<b>\$62,943,726</b>	<b>\$53,086,848</b>	<b>\$9,856,878</b>	<b>\$7,951,212</b>	<b>(\$1,905,666)</b>

\*\$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