

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

**Financial Statements, Supplementary Financial Information
and Reports as Required by the Comptroller General
of the United States and the Uniform Guidance**

**June 30, 2021 and 2020
(With Independent Auditors' Report Thereon)**

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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**Independent Auditors' Report on Financial Statements
and Supplementary Financial Information**

The Board of Directors
Central Florida Behavioral Health Network, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of Central Florida Behavioral Health Network, Inc. which comprise the statements of financial position as of June 30, 2021 and 2020 and the related statements of activities and cash flows for the years then ended, the related statement of functional expenses for the year ended June 30, 2021 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Central Florida Behavioral Health Network, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended, and its functional expenses for the year ended June 30, 2021 in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the fiscal 2020 Central Florida Behavioral Health Network, Inc. financial statements, and our report dated December 18, 2020 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters - Other Information

Our audit was performed for the purpose of forming an opinion on the financial statements of Central Florida Behavioral Health Network, Inc. as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and Chapter 10.650, *Rules of the State of Florida Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

The other supplementary financial information listed in the table of contents is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2021, on our consideration of Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

MAYER HOFFMAN MCCANN P.C.

December 17, 2021
St. Petersburg, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Activities

Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Support and revenue:		
Government contracts and grants (Note 11):		
Florida Department of Children and Families	\$ 205,613,837	209,488,410
Other	3,362,553	1,293,907
Other income	<u>500</u>	<u>5,257</u>
Total support and revenue	208,976,890	210,787,574
Expenses:		
Program services	204,368,224	204,738,600
Support services - management and general	<u>4,809,557</u>	<u>6,173,126</u>
Total expenses	<u>209,177,781</u>	<u>210,911,726</u>
Decrease in net assets from operations	(200,891)	(124,152)
Other changes:		
Federal, state and local grants to acquire and improve capital assets	9,783	33,728
Loss on disposal of equipment	<u>-</u>	<u>(1,236)</u>
Decrease in net assets	(191,108)	(91,660)
Net assets at beginning of year	<u>2,164,305</u>	<u>2,255,965</u>
Net assets at end of year	<u>\$ 1,973,197</u>	<u>2,164,305</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statement of Functional Expenses

**Year Ended June 30, 2021
(With Comparative Totals for 2020)**

	Program Services			Total Program Services	Support Services	Total Expenses	
	Substance Abuse	Mental Health	Other		Management and General	2021	2020
Salaries and wages	\$ -	-	1,171,528	1,171,528	2,887,844	4,059,372	4,084,623
Fringe benefits and payroll taxes	-	-	308,024	308,024	820,380	1,128,404	1,147,687
Total salaries and related expenses	-	-	1,479,552	1,479,552	3,708,224	5,187,776	5,232,310
Building occupancy	-	-	17,650	17,650	256,872	274,522	331,903
Professional services	-	-	75,000	75,000	170,768	245,768	97,498
Travel and training	-	-	-	-	34,561	34,561	213,710
Equipment costs	-	-	-	-	5,848	5,848	7,288
Subcontracted services (Note 10)	75,251,936	125,638,106	1,902,447	202,792,489	-	202,792,489	204,324,068
Insurance	-	-	-	-	48,624	48,624	49,176
Operating supplies and expenses	-	-	2,050	2,050	499,821	501,871	533,933
Other	-	-	-	-	1,913	1,913	4,774
Total expenses before depreciation and amortization	75,251,936	125,638,106	3,476,699	204,366,741	4,726,631	209,093,372	210,794,660
Depreciation and amortization	-	-	1,483	1,483	82,926	84,409	117,066
Total expenses before allocation of management and general	75,251,936	125,638,106	3,478,182	204,368,224	4,809,557	209,177,781	210,911,726
Allocation of management and general	1,820,193	2,957,417	31,947	4,809,557	(4,809,557)	-	-
Total expenses	\$ 77,072,129	128,595,523	3,510,129	209,177,781	-	209,177,781	210,911,726

See accompanying independent auditors' report and notes to financial statements.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Cash Flows

Years Ended June 30, 2021 and 2020

	2021	2020
Cash flows from operating activities:		
Decrease in net assets	\$ (191,108)	(91,660)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Depreciation and amortization	84,409	117,066
Loss on disposal of equipment	-	1,236
Cash received from grants for acquisition of capital assets	(9,783)	(33,728)
(Increase) decrease in assets:		
Contracts receivable	3,773,073	6,181
Prepaid expenses	(2,467)	2,190
Increase (decrease) in liabilities:		
Amounts due to subcontractors and other	2,071,379	1,889,162
Accounts payable and accrued expenses	(35,610)	99,826
Deferred revenue	(566,588)	97,246
Net cash provided by operating activities	5,123,305	2,087,519
Cash flows from investing activities:		
Equipment purchases	(9,783)	(33,728)
Net cash used in investing activities	(9,783)	(33,728)
Cash flows from financing activities:		
Cash received from grants for acquisition of capital assets	9,783	33,728
Net cash provided by financing activities	9,783	33,728
Net increase in cash and cash equivalents	5,123,305	2,087,519
Cash and cash equivalents at beginning of year	10,090,557	8,003,038
Cash and cash equivalents at end of year	\$ 15,213,862	10,090,557

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements

June 30, 2021 and 2020

(1) **Description of Organization and Summary of Significant Accounting Policies**

(a) **Description of Organization**

Central Florida Behavioral Health Network, Inc. (“CFBHN”) is a nonprofit Florida corporation incorporated in the State of Florida in 1997. CFBHN is the managing entity for a network of publicly funded, licensed substance abuse and mental health service providers who collectively operate a range of behavioral health services to form an integrated system of care. CFBHN network providers offer prevention, intervention, treatment and supportive services to clients residing throughout Central and Southwest Florida.

(b) **Financial Accounting Standards**

The Financial Accounting Standards Board (“FASB”) issued authoritative guidance establishing two levels of U.S. generally accepted accounting principles (“GAAP”) - authoritative and nonauthoritative - and making the Accounting Standards Codification (“ASC”) the source of authoritative, nongovernmental GAAP, except for rules and interpretive releases of the Securities and Exchange Commission. This guidance was incorporated into ASC Topic 105, *Generally Accepted Accounting Principles*.

(c) **Financial Statement Presentation**

The accompanying financial statements have been prepared on the accrual basis and in accordance with accounting principles generally accepted in the United States of America which require that CFBHN report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net Assets Without Donor Restrictions:* Net assets without donor restrictions are available for use at the discretion of CFBHN’s Board of Directors (the “Board”) and/or management for general operating purposes.
- *Net Assets With Donor Restrictions:* Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions. CFBHN reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, the net assets are reclassified as net assets without donor restrictions and are reported in the accompanying statements of activities as net assets released from restriction.

The statement of functional expenses includes certain prior-year summarized comparative information in total but not by functional category. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States. Accordingly, such information should be read in conjunction with CFBHN’s financial statements for the year ended June 30, 2020, from which the summarized information was derived.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(d) Contributions

Conditional contributions are recorded as revenue when such amounts become unconditional which generally involves the meeting of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

CFBHN's revenue is principally derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when CFBHN has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. CFBHN received cost-reimbursable grants of approximately \$725,000 that have not been recognized at June 30, 2021 because qualifying expenditures have not yet been incurred, with advance payments of \$97,000 recognized as deferred revenue in the statement of financial position. Advance payments of approximately \$19,576,000 from the State of Florida Department of Children and Families ("DCF") are recognized as deferred revenue and are reported net of the contract receivable (described in Note 8).

(e) Cash Equivalents

For purposes of the statements of cash flows, CFBHN considers all highly liquid debt instruments with original maturities of three months or less to be cash equivalents. Cash equivalents includes excess cash invested in overnight repurchase agreements.

(f) Accounts Receivable

Receivables under grants and funding contracts are due in less than one year. Management believes receivables under grants and funding contracts are fully collectible and has not provided an allowance for doubtful accounts.

(g) Property and Equipment

CFBHN follows the practice of capitalizing all expenditures for property and equipment in excess of \$1,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, ranging from 3 to 15 years. CFBHN uses the American Hospital Association's *Estimated Useful Lives of Depreciable Hospital Assets* as a guide to determining the estimated useful lives of the assets. Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(1) **Description of Organization and Summary of Significant Accounting Policies - Continued**

(h) **Accumulated Vacation Pay**

CFBHN reflects as a liability on its statement of financial position accumulated vacation pay earned but not yet taken by its employees. CFBHN is not required to and does not record any liability for nonvested accumulated sick pay.

(i) **Functional Allocation of Expenses**

The costs of providing the various programs and other activities are presented in the statement of functional expenses and have been summarized on a functional basis in the statement of activities. Expenses directly attributable to a specific functional area of CFBHN are reported as direct expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the functional areas based on either time spent by employees on each functional area or based on a square footage analysis for all indirect occupancy-related expenses.

(j) **Income Taxes**

CFBHN has been recognized as exempt from Federal income taxes under section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been presented in these financial statements. CFBHN has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities.

CFBHN is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax filings for fiscal years after 2017 remain subject to examination by federal and state taxing authorities.

(k) **Fair Value of Financial Instruments**

The fair values of the CFBHN's financial instruments which include cash, contracts receivable, due to subcontractors, and accounts payable approximate their carrying amounts as presented in the accompanying statements of financial position.

(l) **Estimates in Financial Statements**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of increases or decreases in net assets during the period. Actual results could differ from those estimates.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(1) **Description of Organization and Summary of Significant Accounting Policies - Continued**

(m) **Interest Income**

Interest income of \$38 and \$42,012 for the years ended June 30, 2021 and 2020, respectively, was earned on advances received from DCF under CFBHN's managing entity contract. Interest income earned on advances is not reported in the accompanying financial statements since the interest earned on advances belongs to DCF.

(n) **Going Concern Evaluation**

On an annual basis, as required by ASC Topic 205, *Presentation of Financial Statements - Going Concern*, CFBHN performs an evaluation to determine whether there are conditions or events (known and reasonably knowable), considered in the aggregate, that raise substantial doubt about CFBHN's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management's assessment did not indicate that substantial doubt is raised about the ability to remain a going concern for one year from the date the financial statements were available for issuance.

(o) **Recent Accounting Pronouncement**

In February 2016, the FASB issued Accounting Standards Update ("ASU") No. 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statements of activities. In June 2020, the FASB issued ASU No. 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)*, which deferred the effective date for all entities that had not yet adopted Topic 842 to annual reporting periods beginning after December 15, 2021. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Organization is currently evaluating the full effect that the adoption of this standard will have on the financial statements.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(2) Property and Equipment

Property and equipment consist of the following at June 30, 2021 and 2020:

	2021	2020
Leasehold improvements	\$ 88,498	88,498
Office furniture and equipment	167,268	167,268
Computer software	1,615,177	1,615,177
Computer hardware	746,378	795,867
	2,617,321	2,666,810
Less accumulated depreciation and amortization	2,524,138	2,499,001
	\$ 93,183	167,809

Depreciation and amortization expense for the years ended June 30, 2021 and 2020 was \$84,409 and \$117,066, respectively.

(3) Line of Credit

CFBHN has a line of credit available with a bank which allows CFBHN to borrow up to \$3,000,000 at the bank's prime rate of interest (3.25% at June 30, 2021). Amounts drawn on the line of credit are due on demand. The line of credit is collateralized by substantially all of the assets of CFBHN and matures in February 2022. The outstanding balance on the line of credit at June 30, 2021 and 2020 was \$0.

(4) Leases

CFBHN had a noncancellable operating lease for office space expiring in August 2020. In July 2020, CFBHN amended the lease to extend the term through August 2023. CFBHN also has a noncancellable operating lease for equipment that expires in August 2023. Rent expense for operating leases for the years ended June 30, 2021 and 2020 was approximately \$242,000 and \$276,000, respectively.

Future minimum lease payments under noncancellable operating leases (with initial or remaining lease terms in excess of one year) as of June 30, 2021 are as follows:

Year Ending June 30,		
2022	\$	250,000
2023		255,100
2024		42,700
	\$	547,800

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(5) Liquidity and Availability of Resources

CFBHN is supported by contributions with and without donor restrictions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, CFBHN must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of CFBHN's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. CFBHN regularly monitors liquidity to meet its operating needs and other contractual commitments. CFBHN has various sources of liquidity at its disposal including cash, cash equivalents, and a revolving line of credit (described in Note 3).

As of June 30, 2021 and 2020, CFBHN's financial assets available to meet general expenditures within one year were as follows:

	<u>2021</u>	<u>2020</u>
Financial assets:		
Cash and cash equivalents	\$ 15,213,862	10,090,557
Contracts receivable	13,806,914	17,579,987
	<u>29,020,776</u>	<u>27,670,544</u>
Financial assets available to meet general expenditures within on year	\$ <u>29,020,776</u>	<u>27,670,544</u>

(6) Contingencies

CFBHN routinely enters into grant agreements and contracts with governmental agencies that provide for reimbursement of the eligible direct and indirect costs of providing certain of CFBHN's program services. The grants and contracts are subject to audit or review and retroactive adjustment based on a final determination by the grantor of eligible reimbursable expenditures. The effect of such adjustments, if any, on CFBHN's financial statements cannot be determined at this time and no provision has been made for any such adjustment in the accompanying financial statements.

CFBHN is involved in various legal actions arising during the ordinary course of its operations. The potential loss under these claims, if any, is not determinable at this time. Management believes any potential loss would be expected to fall within CFBHN's insurance policy limits. The only anticipated financial exposure would be payment of the insurance policy deductible, a nominal amount. In the opinion of management, no material liability exists with respect to these claims.

(7) Pension Plan

CFBHN sponsors a 401(k) defined contribution retirement plan (the "Plan") covering all eligible employees. Under the Plan, employees are eligible to make salary deferrals once they have completed three months of service and have attained age eighteen and are eligible to receive contributions from CFBHN once they have completed six months of service. For the years ended June 30, 2021 and 2020, CFBHN made discretionary contributions of approximately \$200,000 and \$192,000, respectively.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(8) Receivable from Florida Department of Children and Families

Annually, DCF performs a formal reconciliation of the current contract year and subsequently issues a close-out letter to CFBHN. The following reconciles the gross amount receivable from DCF, net of any carryover to future periods or amounts payable to DCF at June 30, 2021 and 2020:

	2021	2020
Gross receivable from DCF	\$ 31,415,299	29,314,028
Carryover on contract year 2020-2021	(12,741,390)	-
Carryover on contract year 2019-2020	(899,959)	(3,919,485)
Carryover on contract year 2018-2019	(1,390,959)	(3,134,712)
Carryover on contract year 2017-2018	(761,958)	(952,451)
Carryover on contract year 2016-2017	(17,827)	(366,911)
Carryover on contract year 2015-2016	(312,248)	(312,248)
Carryover on contract year 2014-2015	(55,854)	(55,854)
Subcontractor payback of lapsed funding	(542,093)	(388,864)
Payable to DCF per close-out letter	(2,854,006)	(4,522,899)
	\$ 11,839,005	15,660,604

(9) Matching Requirements

Certain contracts require local match for contracted services which are provided by CFBHN's subrecipients. Responsibility for meeting this match has been passed down to the subrecipients under these contracts. Based on match information provided to CFBHN by the subrecipients, the local match requirements have been satisfied.

(10) Related Party Transactions

Members of the Board of Directors include key employees of certain substance abuse and mental health service providers who contract for services with CFBHN. For the years ended June 30, 2021 and 2020, payments to these subrecipients were approximately \$56.7 million and \$64.2 million, respectively. Amounts payable to these subrecipients at June 30, 2021 and 2020 were approximately \$9 million and \$7.7 million, respectively.

(11) Funding and Credit Concentrations

CFBHN receives substantially all of its support and revenue from federal and state government agencies in the form of performance and expense reimbursement contracts. Continuation of CFBHN's program services is greatly dependent upon the continued support of these agencies. CFBHN's receivables at June 30, 2021 and 2020 are primarily due from the aforementioned governmental agencies.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(11) Funding and Credit Concentrations - Continued

On June 30, 2010, CFBHN signed a five-year managing entity contract with DCF for approximately \$764 million, as amended, over the five year term of the contract which ended June 30, 2015. In June 2015, DCF exercised their option to renew the contract with CFBHN through June 30, 2020. As a result, approximately \$977 million was added to the contract for the additional five-year term. In June 2020, DCF amended the contract to extend the term through June 2023. As a result, approximately \$571 million was added to the contract for the additional three-year term.

CFBHN maintains its deposits with a large, international commercial bank which management believes to be of high credit quality. At June 30, 2021, CFBHN's deposits with this bank exceeded FDIC insurance coverage by approximately \$14,969,000.

(12) Risks and Uncertainties

The novel coronavirus ("COVID-19") spread rapidly across the world in the first quarter of 2020 and was declared a pandemic by the World Health Organization in March 2020. The government and private sector responses to contain its spread began to adversely affect the broader economy and business in general in March 2020 and those impacts will likely affect operations through the remainder of 2021, although such effects may vary significantly. CFBHN's operations have not been significantly impacted, however, the duration and extent of the pandemic and its effects over longer terms cannot be reasonably estimated as of the date the financial statements were available for issuance. The risks and uncertainties resulting from the pandemic that may affect the results of operating activities, cash flows and financial condition include the nature and duration of the curtailment of program activities and the long-term effect on funding from government grants and contracts.

(13) Paycheck Protection Program Loan

CFBHN applied for and received a forgivable Paycheck Protection Program Loan of \$1,033,200 as provided under the Federal Coronavirus Aid, Relief and Economic Security Act and the loan was funded on August 7, 2020. Under the terms of the loan, the balance is forgivable to the extent the proceeds are used for certain qualified costs for the 24 week period through January 21, 2021 and that certain employment levels are maintained. To the extent a portion of the loan does not meet the criteria to be forgiven, such amount is due and payable in monthly installments through maturity of the loan in August 2025. The loan carries an interest rate of 1%.

CFBHN elected to account for the Paycheck Protection Program Loan as a government grant in accordance with ASC 958-605, *Not-for-Profit Entities - Revenue Recognition*, recognizing revenue as the barriers to entitlement were satisfied. For the year ended June 30, 2021, CFBHN recognized federal grant revenue of \$1,033,200, given eligible costs were incurred associated with this funding. CFBHN submitted a formal request for forgiveness and received notice of the legal release of the obligation in March 2021.

(14) Subsequent Events

CFBHN has evaluated subsequent events through December 17, 2021, the date the financial statements were available for issuance.

SUPPLEMENTARY FINANCIAL INFORMATION

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2021

<u>Federal/State Agency/ Pass-through Grantor/ Federal Program/State Project</u>	<u>Federal Assistance Listing/ CSFA Number</u>	<u>Agency or Pass-through Number</u>	<u>Current Year Expenditures</u>	<u>Transfers to Subrecipients</u>
U.S. Department of Health and Human Services				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	QD1A9	\$ 294,667	218,552
Projects for Assistance in Transition from Homelessness (PATH)	93.150	QD1A9	1,450,750	1,450,750
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	QD1A9	43,736	43,736
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families (TANF)	93.558	QD1A9	3,530,450	3,462,606
Children's Health Insurance Program	93.767	QD1A9	976,650	976,650
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	QD1A9	3,880,823	3,843,543
State Targeted Response to Opioid Crisis Grants	93.788	QD1A9	13,309,124	13,247,389
Block Grants for Community Mental Health Services	93.958	QD1A9	15,208,967	15,208,967
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QD1A9	<u>30,822,153</u>	<u>30,822,153</u>
Subtotal - U.S. Department of Health and Human Services			<u>69,517,320</u>	<u>69,274,346</u>
U.S. Department of Treasury				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Coronavirus Relief Fund	21.019	QD1A9	<u>244,552</u>	<u>244,552</u>
Total Expenditures of Federal Awards			\$ <u>69,761,872</u>	<u>69,518,898</u>
State of Florida Department of Children and Families				
Forensic Services and Competency Restoration Training	60.114	QD1A9	\$ 1,286,511	1,282,092
Substance Abuse Mental Health Community Services	60.153	QD1A9	616,149	403,640
Substance Abuse Mental Health - Crisis Prevention and Stabilization Services	60.155	QD1A9	1,550,000	1,550,000
Centralized Receiving Systems	60.163	QD1A9	1,885,201	1,885,201
<i>Passed-through from Polk County Board of County Commissioners:</i>				
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program	60.115	19-519-IHC	<u>5,800</u>	<u>5,800</u>
Subtotal - State of Florida Department of Children and Families			<u>5,343,661</u>	<u>5,126,733</u>
Total State Financial Assistance			<u>5,343,661</u>	<u>5,126,733</u>
Total Expenditures of Federal Awards and State Financial Assistance and Transfers to Subrecipients			\$ <u>75,105,533</u>	<u>74,645,631</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2021

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal and state grant activity for Central Florida Behavioral Health Network, Inc. (the "Organization") under programs of the federal government and the State of Florida for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.650, *Rules of the State of Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization. Pass-through entity identifying numbers are presented where available.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part I: Actual Funding Sources and Revenues

Page 1 of 10

Agency: Central Florida Behavioral Health Network, Inc.
Contracts: QD1A9

Date Prepared: December 17, 2021
Budget Period: 07/01/2020 to 06/30/2021

	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
FUNDING SOURCES AND REVENUES	Assessment	BNET	Case Management	Crisis Stabilization	Crisis Support - Emergency	Day Care	Day Treatment	Drop In/Self Help	In Home and On Site	Intensive Case Management	Intervention	Medical Services	Medication - Assisted Treatment
IA. STATE SAMH FUNDING													
From Suncoast Region	\$ 1,288,536	976,650	12,647,634	24,496,830	23,828,275	37,904	711,620	1,134,424	209,272	135,845	4,695,626	11,364,760	4,872,608
Carry forward funds	-	-	183,603	-	880,750	-	-	-	-	-	6,972	250,149	4,867
CJMHSR Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING =	<u>1,288,536</u>	<u>976,650</u>	<u>12,831,237</u>	<u>24,496,830</u>	<u>24,709,025</u>	<u>37,904</u>	<u>711,620</u>	<u>1,134,424</u>	<u>209,272</u>	<u>135,845</u>	<u>4,702,598</u>	<u>11,614,909</u>	<u>4,877,475</u>
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDING = \$	<u>1,288,536</u>	<u>976,650</u>	<u>12,831,237</u>	<u>24,496,830</u>	<u>24,709,025</u>	<u>37,904</u>	<u>711,620</u>	<u>1,134,424</u>	<u>209,272</u>	<u>135,845</u>	<u>4,702,598</u>	<u>11,614,909</u>	<u>4,877,475</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part I: Actual Funding Sources and Revenues - Continued

Page 2 of 10

STATE-DESIGNATED SAMH COST CENTERS													
STATESAMH-FUNDED COST CENTERS													
AMH/CMH/ASA/CSA													
FUNDING SOURCES AND REVENUES	Outpatient Individual	Outreach	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Residential I	Residential II	Residential III	Residential IV	Short Term Residential	Substance Abuse Detox.	Supported Employment
IA. STATESAMH FUNDING													
From Suncoast Region	\$ 7,135,357	6,763,716	514,306	1,939,791	2,976,855	2,260,855	4,398,672	15,712,830	2,130,244	2,813,304	2,670,814	10,944,683	265,988
Carry forward funds	-	7,215	-	-	-	-	-	242,910	125,129	-	-	-	-
CJMHSAs Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATESAMH FUNDING =	<u>7,135,357</u>	<u>6,770,931</u>	<u>514,306</u>	<u>1,939,791</u>	<u>2,976,855</u>	<u>2,260,855</u>	<u>4,398,672</u>	<u>15,955,740</u>	<u>2,255,373</u>	<u>2,813,304</u>	<u>2,670,814</u>	<u>10,944,683</u>	<u>265,988</u>
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDING = \$	<u>7,135,357</u>	<u>6,770,931</u>	<u>514,306</u>	<u>1,939,791</u>	<u>2,976,855</u>	<u>2,260,855</u>	<u>4,398,672</u>	<u>15,955,740</u>	<u>2,255,373</u>	<u>2,813,304</u>	<u>2,670,814</u>	<u>10,944,683</u>	<u>265,988</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part I: Actual Funding Sources and Revenues - Continued

Page 3 of 10

STATE-DESIGNATED SAMH COST CENTERS													
STATESAMH-FUNDED COST CENTERS													
AMH/CMH/ASA/CSA													
FUNDING SOURCES AND REVENUES	Supported Housing	TASC	Incidental Expenses (Includes IDP/ADTRT)	Aftercare	Information and Referral	Outpatient Group	Room and Board with Supervision Level II	Room and Board with Supervision Level III	Intervention Group	Aftercare Group	CCST	Recovery Support	Recovery Support Group
IA. STATESAMH FUNDING													
From Suncoast Region	\$ 2,959,005	106,928	7,966,701	13,839	1,038,579	1,023,848	5,520,780	184,381	136,028	43,418	127,486	363,291	192,400
Carry forward funds	-	-	741,957	-	46,186	-	-	-	-	-	-	-	-
CJMHSR Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATESAMH FUNDING =	2,959,005	106,928	8,708,658	13,839	1,084,765	1,023,848	5,520,780	184,381	136,028	43,418	127,486	363,291	192,400
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING = \$	2,959,005	106,928	8,708,658	13,839	1,084,765	1,023,848	5,520,780	184,381	136,028	43,418	127,486	363,291	192,400

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part I: Actual Funding Sources and Revenues - Continued

Page 4 of 10

FUNDING SOURCES AND REVENUES	STATE-DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS											
	AMH/CMH/ASA/CSA											
	FACT Teams	CAT Teams	Mental Health Club House	FTT	First Episode Team	Self Directed Care	Federal Project Grant	Network Evaluation and Development	Cost Reimbursement	Provider Provision Projects	Bundled Projects	Total for AMH/CMH/ASA/CSA
IA. STATESAMH FUNDING												
From Suncoast Region	\$ 14,179,558	6,705,158	1,825,186	4,109,972	685,795	399,243	289,701	369,692	548,200	908,399	191,970	196,816,957
Carry forward funds	-	873,421	244,995	128,391	-	-	-	-	-	85,631	250,909	4,073,085
CJMHSAs Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING =	<u>14,179,558</u>	<u>7,578,579</u>	<u>2,070,181</u>	<u>4,238,363</u>	<u>685,795</u>	<u>399,243</u>	<u>289,701</u>	<u>369,692</u>	<u>548,200</u>	<u>994,030</u>	<u>442,879</u>	<u>200,890,042</u>
IB. OTHER GOVERNMENT FUNDING												
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDING = \$	<u>14,179,558</u>	<u>7,578,579</u>	<u>2,070,181</u>	<u>4,238,363</u>	<u>685,795</u>	<u>399,243</u>	<u>289,701</u>	<u>369,692</u>	<u>548,200</u>	<u>994,030</u>	<u>442,879</u>	<u>200,890,042</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part I: Actual Funding Sources and Revenues - Continued

Page 5 of 10

FUNDING SOURCES AND REVENUES	Managing Entity Administrative Services	Total for State SAMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Non-SAMH Cost Centers	Total Funding
IA. STATE SAMH FUNDING						
From Suncoast Region	\$ 3,509,479	200,326,436	-	200,326,436	-	200,326,436
DCF Carry Forward	1,224,099	5,297,184	-	5,297,184	-	5,297,184
CJMHSR Reinvestment Grant	-	-	-	-	5,800	5,800
TOTAL STATE SAMH FUNDING =	4,733,578	205,623,620	-	205,623,620	5,800	205,629,420
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-
(3) Local Government	-	-	-	-	2,323,553	2,323,553
(4) Federal Grants and Contracts	-	-	-	-	1,033,200	1,033,200
(5) In-kind from Local Government only	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	3,356,753	3,356,753
IC. ALL OTHER REVENUES						
(1) 1st & 2nd Party Payments	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-
(5) Other - Interest & Misc	-	-	-	-	500	500
(6) Refunds	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	500	500
TOTAL FUNDING = \$	4,733,578	205,623,620	-	205,623,620	3,363,053	208,986,673

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part II: Actual Expenses

Page 6 of 10

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Assessment	BNET	Case Management	Crisis Stabilization	Crisis Support - Emergency	Day Care	Day Treatment	Drop In/Self Help	Intensive Case Management	Intensive Case Management	Intervention	Medical Services	Medication - Assisted Treatment
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IIIB. OTHER EXPENSES													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	1,288,536	976,650	12,647,634	24,496,830	23,828,275	37,904	711,620	1,134,424	209,272	135,845	4,695,626	11,364,760	4,872,608
Carry Forward	-	-	183,603	-	880,750	-	-	-	-	-	6,972	250,149	4,867
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	<u>1,288,536</u>	<u>976,650</u>	<u>12,831,237</u>	<u>24,496,830</u>	<u>24,709,025</u>	<u>37,904</u>	<u>711,620</u>	<u>1,134,424</u>	<u>209,272</u>	<u>135,845</u>	<u>4,702,598</u>	<u>11,614,909</u>	<u>4,877,475</u>
TOTAL PERSONNEL & OTHER EXPENSES =	<u>1,288,536</u>	<u>976,650</u>	<u>12,831,237</u>	<u>24,496,830</u>	<u>24,709,025</u>	<u>37,904</u>	<u>711,620</u>	<u>1,134,424</u>	<u>209,272</u>	<u>135,845</u>	<u>4,702,598</u>	<u>11,614,909</u>	<u>4,877,475</u>
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	30,324	22,984	301,968	576,503	581,497	892	16,747	26,697	4,925	3,197	110,670	273,343	114,785
TOTAL DISTRIBUTED INDIRECT COSTS =	<u>30,324</u>	<u>22,984</u>	<u>301,968</u>	<u>576,503</u>	<u>581,497</u>	<u>892</u>	<u>16,747</u>	<u>26,697</u>	<u>4,925</u>	<u>3,197</u>	<u>110,670</u>	<u>273,343</u>	<u>114,785</u>
TOTAL ACTUAL OPER. EXPENSES =	<u>1,318,860</u>	<u>999,634</u>	<u>13,133,205</u>	<u>25,073,333</u>	<u>25,290,522</u>	<u>38,796</u>	<u>728,367</u>	<u>1,161,121</u>	<u>214,197</u>	<u>139,042</u>	<u>4,813,268</u>	<u>11,888,252</u>	<u>4,992,260</u>
IIID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES =	<u>\$ 1,318,860</u>	<u>999,634</u>	<u>13,133,205</u>	<u>25,073,333</u>	<u>25,290,522</u>	<u>38,796</u>	<u>728,367</u>	<u>1,161,121</u>	<u>214,197</u>	<u>139,042</u>	<u>4,813,268</u>	<u>11,888,252</u>	<u>4,992,260</u>
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part II: Actual Expenses - Continued

Page 7 of 10

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Outpatient Individual	Outreach	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Residential I	Residential II	Residential III	Residential IV	Short Term Residential	Substance Abuse Detox.	Supported Employment
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IIIB. OTHER EXPENSES													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:	-	-	-	-	-	-	-	-	-	-	-	-	-
From Suncoast Region	7,135,357	6,763,716	514,306	1,939,791	2,976,855	2,260,855	4,398,672	15,712,830	2,130,244	2,813,304	2,670,814	10,944,683	265,988
Carry Forward	-	7,215	-	-	-	-	-	242,910	125,129	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	<u>7,135,357</u>	<u>6,770,931</u>	<u>514,306</u>	<u>1,939,791</u>	<u>2,976,855</u>	<u>2,260,855</u>	<u>4,398,672</u>	<u>15,955,740</u>	<u>2,255,373</u>	<u>2,813,304</u>	<u>2,670,814</u>	<u>10,944,683</u>	<u>265,988</u>
TOTAL PERSONNEL & OTHER EXPENSES =	<u>7,135,357</u>	<u>6,770,931</u>	<u>514,306</u>	<u>1,939,791</u>	<u>2,976,855</u>	<u>2,260,855</u>	<u>4,398,672</u>	<u>15,955,740</u>	<u>2,255,373</u>	<u>2,813,304</u>	<u>2,670,814</u>	<u>10,944,683</u>	<u>265,988</u>
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	167,922	159,346	12,104	45,651	70,057	53,206	103,517	375,499	53,077	66,208	62,854	257,570	6,260
TOTAL DISTRIBUTED INDIRECT COSTS =	<u>167,922</u>	<u>159,346</u>	<u>12,104</u>	<u>45,651</u>	<u>70,057</u>	<u>53,206</u>	<u>103,517</u>	<u>375,499</u>	<u>53,077</u>	<u>66,208</u>	<u>62,854</u>	<u>257,570</u>	<u>6,260</u>
TOTAL ACTUAL OPER. EXPENSES =	<u>7,303,279</u>	<u>6,930,277</u>	<u>526,410</u>	<u>1,985,442</u>	<u>3,046,912</u>	<u>2,314,061</u>	<u>4,502,189</u>	<u>16,331,239</u>	<u>2,308,450</u>	<u>2,879,512</u>	<u>2,733,668</u>	<u>11,202,253</u>	<u>272,248</u>
IIID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES =	<u>\$ 7,303,279</u>	<u>6,930,277</u>	<u>526,410</u>	<u>1,985,442</u>	<u>3,046,912</u>	<u>2,314,061</u>	<u>4,502,189</u>	<u>16,331,239</u>	<u>2,308,450</u>	<u>2,879,512</u>	<u>2,733,668</u>	<u>11,202,253</u>	<u>272,248</u>
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part II: Actual Expenses - Continued

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EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Supported Housing	TASC	Incidental Expenses (Includes IDP/ADTRT)	Aftercare	Information and Referral	Outpatient Group	Room and Board with Supervision Level II	Room and Board with Supervision Level III	Intervention Group	Aftercare Group	CCST	Recovery Support	Recovery Support Group
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IIIB. OTHER EXPENSES													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:	-	-	-	-	-	-	-	-	-	-	-	-	-
From Suncoast Region	2,959,005	106,928	7,966,701	13,839	1,038,579	1,023,848	5,520,780	184,381	136,028	43,418	127,486	363,291	192,400
Carry forward funds	-	-	741,957	-	46,186	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	<u>2,959,005</u>	<u>106,928</u>	<u>8,708,658</u>	<u>13,839</u>	<u>1,084,765</u>	<u>1,023,848</u>	<u>5,520,780</u>	<u>184,381</u>	<u>136,028</u>	<u>43,418</u>	<u>127,486</u>	<u>363,291</u>	<u>192,400</u>
TOTAL PERSONNEL & OTHER EXPENSES =	<u>2,959,005</u>	<u>106,928</u>	<u>8,708,658</u>	<u>13,839</u>	<u>1,084,765</u>	<u>1,023,848</u>	<u>5,520,780</u>	<u>184,381</u>	<u>136,028</u>	<u>43,418</u>	<u>127,486</u>	<u>363,291</u>	<u>192,400</u>
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	69,637	2,516	204,948	326	25,529	24,095	129,925	4,339	3,201	1,022	3,000	8,550	4,528
TOTAL DISTRIBUTED INDIRECT COSTS =	<u>69,637</u>	<u>2,516</u>	<u>204,948</u>	<u>326</u>	<u>25,529</u>	<u>24,095</u>	<u>129,925</u>	<u>4,339</u>	<u>3,201</u>	<u>1,022</u>	<u>3,000</u>	<u>8,550</u>	<u>4,528</u>
TOTAL ACTUAL OPER. EXPENSES =	<u>3,028,642</u>	<u>109,444</u>	<u>8,913,606</u>	<u>14,165</u>	<u>1,110,294</u>	<u>1,047,943</u>	<u>5,650,705</u>	<u>188,720</u>	<u>139,229</u>	<u>44,440</u>	<u>130,486</u>	<u>371,841</u>	<u>196,928</u>
IIID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES =	<u>\$ 3,028,642</u>	<u>109,444</u>	<u>8,913,606</u>	<u>14,165</u>	<u>1,110,294</u>	<u>1,047,943</u>	<u>5,650,705</u>	<u>188,720</u>	<u>139,229</u>	<u>44,440</u>	<u>130,486</u>	<u>371,841</u>	<u>196,928</u>
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part II: Actual Expenses - Continued

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EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS											
	AMH/CMH/ASA/CSA											
	FACT Teams	CAT Teams	Mental Health Club House	FIT	First Episode Team	Self Directed Care	Federal Project Grant	Network Evaluation and Development	Cost Reimbursement	Provider Provision Projects	Daycare	Total for AMH/CMH/ASA/CSA
IIA. PERSONNEL EXPENSES												
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-
IIIB. OTHER EXPENSES												
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:												
From Suncoast Region	14,179,558	6,705,158	1,825,186	4,109,972	685,795	399,243	289,701	369,692	548,200	908,399	191,970	196,816,957
Carry forward funds	-	873,421	244,995	128,391	-	-	-	-	-	85,631	250,909	4,073,085
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	14,179,558	7,578,579	2,070,181	4,238,363	685,795	399,243	289,701	369,692	548,200	994,030	442,879	200,890,042
TOTAL PERSONNEL & OTHER EXPENSES =	14,179,558	7,578,579	2,070,181	4,238,363	685,795	399,243	289,701	369,692	548,200	994,030	442,879	200,890,042
IIIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	333,699	178,353	48,719	99,745	16,139	9,396	6,818	8,700	12,901	23,393	10,423	4,727,705
TOTAL DISTRIBUTED INDIRECT COSTS =	333,699	178,353	48,719	99,745	16,139	9,396	6,818	8,700	12,901	23,393	10,423	4,727,705
TOTAL ACTUAL OPER. EXPENSES =	14,513,257	7,756,932	2,118,900	4,338,108	701,934	408,639	296,519	378,392	561,101	1,017,423	453,302	205,617,747
IIID. UNALLOWABLE COSTS												
TOTAL ALLOWABLE OPER. EXPENSES =	\$ 14,513,257	7,756,932	2,118,900	4,338,108	701,934	408,639	296,519	378,392	561,101	1,017,423	453,302	205,617,747
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule

Part II: Actual Expenses - Continued

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<u>EXPENSE CATEGORIES</u>	<u>Managing Entity Administrative Services</u>	<u>Total for State SAMH Cost Centers</u>	<u>Total for Non-State-Funded SAMH Cost Centers</u>	<u>Total for All State-Designated SAMH Cost Centers</u>	<u>Non-SAMH Cost Centers</u>	<u>Administration</u>	<u>Total Expenses</u>
I.A. PERSONNEL EXPENSES							
(1) Salaries	\$ -	-	-	-	1,171,528	2,887,844	4,059,372
(2) Fringe Benefits	-	-	-	-	308,024	820,380	1,128,404
TOTAL PERSONNEL EXPENSES =	-	-	-	-	1,479,552	3,708,224	5,187,776
I.IB. OTHER EXPENSES							
(1) Building Occupancy	-	-	-	-	17,650	256,872	274,522
(2) Professional Services	-	-	-	-	75,000	170,768	245,768
(3) Travel	-	-	-	-	-	34,561	34,561
(4) Equipment	-	-	-	-	1,483	88,774	90,257
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services:							
From Suncoast Region	-	196,816,957	-	196,816,957	-	-	196,816,957
Carry Forward	-	4,073,085	-	4,073,085	-	-	4,073,085
From Local Government	-	-	-	-	1,902,447	-	1,902,447
(8) Insurance	-	-	-	-	-	48,624	48,624
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	2,050	499,821	501,871
(11) Other	-	-	-	-	-	1,913	1,913
(12) Donated Items	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	-	200,890,042	-	200,890,042	1,998,630	1,101,333	203,990,005
TOTAL PERSONNEL & OTHER EXPENSES =	-	200,890,042	-	200,890,042	3,478,182	4,809,557	209,177,781
I.II. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	-	4,727,705	-	4,727,705	81,852	(4,809,557)	-
TOTAL DISTRIBUTED INDIRECT COSTS =	-	4,727,705	-	4,727,705	81,852	(4,809,557)	-
TOTAL ACTUAL OPER. EXPENSES =	-	205,617,747	-	205,617,747	3,560,034	-	209,177,781
I.III. UNALLOWABLE COSTS							
	-	-	-	-	(1,483)	(85,703)	(87,186)
TOTAL ALLOWABLE OPER. EXPENSES =	\$ -	205,617,747	-	205,617,747	3,558,551	(85,703)	209,090,595
I.IV. CAPITAL EXPENDITURES	\$ -	-	-	-	-	9,783	9,783

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of State Earnings for Substance Abuse and Mental Health Services

Year Ended June 30, 2021

1. Total expenditures	\$	-
2. Less other State and Federal funds		-
3. Less non-match SAMH funds		-
4. Less unallowable costs per 65E-14, F.A.C.		<u>-</u>
5. Total allowable expenditures (sum of lines 1, 2, 3 and 4)		-
6. Maximum available earnings (line 5 x 75%)		-
7. Amount of State funds requiring match		<u>-</u>
8. Amount due to Department	\$	<u><u>-</u></u>

NOTE:

Central Florida Behavioral Health Network, Inc. has met their match requirements (\$23,082,895) related to the amount of State funds requiring match (\$65,529,292) for contract QD1A9 through match provided by their subcontractors. Management has received a Schedule of State Earnings for Substance Abuse and Mental Health Services from each subcontractor indicating that their individual match has been met.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Bed-Day Availability Payments

Year Ended June 30, 2021

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum Number of Units Eligible for Payment by Department	Amount Paid for Services by Department	Maximum Dollar Value of Units in Column F	Amount Owed to Department
A	B	C	D	E	(D - E)	G	(F x C)	(G - H or \$0, whichever is greater)
N/A	N/A	-	-	-	-	-	-	\$ -
Total amount owed to Department								\$ -

NOTE:
There is no activity to report on this schedule.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Related Party Transaction Adjustments

Year Ended June 30, 2021

	Related Party	Allocation of Related Party Transactions Adjustment			
		State-Designated Cost Centers			Total
		1	2	3	
Revenues from grantee:	N/A				
Rent	\$	-	-	-	-
Services		-	-	-	-
Interest		-	-	-	-
Other		-	-	-	-
Total revenue from grantee		-	-	-	-
Expenses associated with grantee transactions:					
Personnel services		-	-	-	-
Depreciation		-	-	-	-
Interest		-	-	-	-
Other		-	-	-	-
Total associated expenses		-	-	-	-
Related party transaction adjustment	\$	-	-	-	-

NOTE:

There is no activity to report on this schedule.

INTERNAL CONTROL AND COMPLIANCE



**Independent Auditors' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Board of Directors
Central Florida Behavioral Health Network, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Florida Behavioral Health Network, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Florida Behavioral Health Network, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Central Florida Behavioral Health Network, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Florida Behavioral Health Network, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MAYER HOFFMAN McCANN P.C.

December 17, 2021
St. Petersburg, Florida



Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the State of Florida Auditor General

The Board of Directors
Central Florida Behavioral Health Network, Inc.:

Report on Compliance for Each Major Federal Program and Major State Project

We have audited Central Florida Behavioral Health Network, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of Central Florida Behavioral Health Network, Inc.'s major federal programs and major state projects for the year ended June 30, 2021. Central Florida Behavioral Health Network, Inc.'s major federal programs and major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Central Florida Behavioral Health Network, Inc.'s major federal programs and major state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.650, *Rules of the State of Florida Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.650, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or a major state project occurred. An audit includes examining, on a test basis, evidence about Central Florida Behavioral Health Network, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and major state project. However, our audit does not provide a legal determination on Central Florida Behavioral Health Network, Inc.'s compliance.

Opinion on Each Major Federal Program and Major State Project

In our opinion, Central Florida Behavioral Health Network, Inc. complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Central Florida Behavioral Health Network, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit, we considered Central Florida Behavioral Health Network, Inc.'s internal control over compliance with requirements that could have a direct and material effect on each major federal program or major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and each major state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Central Florida Behavioral Health Network, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

MAYER HOFFMAN MCCANN P.C.

December 17, 2021
St. Petersburg, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

(A) Summary of Auditors' Results

1. The auditors' report expresses an unmodified opinion on the financial statements of Central Florida Behavioral Health Network, Inc.
2. The Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* discloses the following relating to control deficiencies identified in connection with the audit of the financial statements:
 - (a) No material weaknesses.
 - (b) No significant deficiencies.
3. No instances of noncompliance material to the financial statements of Central Florida Behavioral Health Network, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal programs and state projects are reported in the Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*.
5. The auditors' report on compliance for the major federal programs and major state projects for Central Florida Behavioral Health Network, Inc. expresses an unmodified opinion on the major federal programs and major state projects.
6. Audit findings relative to the major federal programs and state projects for Central Florida Behavioral Health Network, Inc., if any, are reported in Parts C and D of this schedule.
7. The programs tested as major federal programs and major state projects were:

Federal Programs:

State Targeted Response to Opioid Crisis Grants (AL No. 93.788)
Medical Assistance Program (AL No. 93.778)
Temporary Assistance for Needy Families (TANF) (AL No. 93.558)

State Projects:

Centralized Receiving Systems (CSFA No. 60.163)
Forensic Services and Competency Restoration Training (CSFA No. 60.114)

8. The threshold for distinguishing Types A and B programs and projects was \$2,092,856 for major federal programs and \$750,000 for major state projects.
9. Central Florida Behavioral Health Network, Inc. was determined to be a low-risk auditee.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs - Continued

(B) Findings - Audit of Financial Statements

None.

(C) Findings and Questioned Costs - Major Federal Award Programs

None.

(D) Findings and Questioned Costs - Major State Projects

None.

(E) Other Issues

A Summary Schedule of Prior Audit Findings is not required because there were no prior audit findings related to a major federal program or major state project.



Management Letter

The Board of Directors
Central Florida Behavioral Health Network, Inc.:

Report on the Financial Statements

We have audited the financial statements of Central Florida Behavioral Health Network, Inc. as of and for the year ended June 30, 2021, and have issued our report thereon dated December 17, 2021.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”); and Chapter 10.650, *Rules of the State of Florida Auditor General*.

Other Reports and Schedule

We have issued our Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, our Independent Auditors’ Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*, and the Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated December 17, 2021, should be considered in conjunction with this management letter.

Other Matter

Section 10.654(1)(e), *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State project amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of the Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

MAYER HOFFMAN McCANN P.C.

December 17, 2021
St. Petersburg, Florida

