

**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, 2022 and 2021  
(With Independent Auditors' Report Thereon)**

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Table of Contents**

	<b><u>Page</u></b>
Independent Auditors' Report on Financial Statements and Supplementary Financial Information	1 - 3
Financial Statements:	
Statements of Financial Position	4
Statements of Activities	5
Statement of Functional Expenses	6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 15
Supplementary Financial Information:	
Schedule of Expenditures of Federal Awards and State Financial Assistance	16
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	17
Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule	18 - 27
Schedule of State Earnings for Substance Abuse and Mental Health Services	28
Schedule of Bed-Day Availability Payments	29
Schedule of Related Party Transaction Adjustments	30
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 <i>Government Auditing Standards</i>	31 - 32
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, <i>Rules of the State of Florida Auditor General</i>	33 - 35
Schedule of Findings and Questioned Costs	36 - 37
Management Letter	38



Mayer Hoffman McCann P.C.

140 Fountain Parkway North, Suite 410 ■ St. Petersburg, FL 33716  
Main: 727.572.1400 ■ Fax: 727.571.1933 ■ www.mhmcpa.com

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

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

**Opinion**

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, 2022 and 2021 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, 2022 and the related notes to the financial statements.

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, 2022 and 2021, 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, 2022 in conformity with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Central Florida Behavioral Health Network, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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 fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Central Florida Behavioral Health Network, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are available to be issued.



Member of Kreston International - a global network of independent accounting firms

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Central Florida Behavioral Health Network, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Central Florida Behavioral Health Network, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **Report on Summarized Comparative Information**

We have previously audited the fiscal 2021 Central Florida Behavioral Health, Network, Inc. financial statements, and our report dated December 17, 2021 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Supplemental Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements 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 audits 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 GAAS. 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 19, 2022 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 solely 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 effectiveness of Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting and compliance.

MAYER HOFFMAN McCANN P.C.

December 19, 2022  
St. Petersburg, Florida

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Statements of Financial Position**

**June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Assets (Note 3)</b>		
Current assets:		
Cash and cash equivalents (Note 11)	\$ 53,594,971	15,213,862
Contracts receivable (Note 11):		
Florida Department of Children and Families (Note 8)	-	11,839,005
Due from subcontractors	2,106,272	1,514,242
Other	610,856	453,667
Prepaid expenses	37,692	29,253
Total current assets	56,349,791	29,050,029
Property and equipment, net (Note 2)	66,231	93,183
Other assets	10,373	10,373
	\$ 56,426,395	29,153,585
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Due to subcontractors and other (Note 10)	\$ 31,505,130	26,650,079
Due to Florida Department of Children and Families (Note 8)	22,523,399	-
Accounts payable	229,636	184,296
Accrued expenses:		
Salaries and benefits	138,506	125,112
Vacation pay	103,096	123,427
Deferred revenue	1,200	97,474
Total current liabilities	54,500,967	27,180,388
Net assets:		
Without donor restrictions	1,925,428	1,973,197
Total net assets	1,925,428	1,973,197
Commitments, contingencies and related party transactions (Notes 4, 6 and 10)		
	\$ 56,426,395	29,153,585

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Statements of Activities**

**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Support and revenue:		
Government contracts and grants (Note 11):		
Florida Department of Children and Families	\$ 221,389,966	205,613,837
Other	2,473,058	3,362,553
Other income	<u>-</u>	<u>500</u>
Total support and revenue	223,863,024	208,976,890
Expenses:		
Program services	217,946,988	204,368,224
Support services - management and general	<u>5,981,651</u>	<u>4,809,557</u>
Total expenses	<u>223,928,639</u>	<u>209,177,781</u>
Decrease in net assets from operations	(65,615)	(200,891)
Other changes:		
Federal, state and local grants to acquire and improve capital assets	<u>17,846</u>	<u>9,783</u>
Decrease in net assets	(47,769)	(191,108)
Net assets at beginning of year	<u>1,973,197</u>	<u>2,164,305</u>
Net assets at end of year	<u>\$ 1,925,428</u>	<u>1,973,197</u>

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Statement of Functional Expenses**

**Year Ended June 30, 2022  
(With Comparative Totals for 2021)**

	Program Services			Total Program Services	Support Services	Total Expenses	
	Substance Abuse	Mental Health	Other		Management and General	2022	2021
Salaries and wages	\$ -	-	259,925	259,925	3,940,439	4,200,364	4,059,372
Fringe benefits and payroll taxes	-	-	72,747	72,747	992,037	1,064,784	1,128,404
Total salaries and related expenses	-	-	332,672	332,672	4,932,476	5,265,148	5,187,776
Building occupancy	-	-	-	-	273,317	273,317	274,522
Professional services	-	-	-	-	159,765	159,765	245,768
Travel and training	-	-	3,760	3,760	55,880	59,640	34,561
Equipment costs	-	-	-	-	2,898	2,898	5,848
Subcontracted services (Note 10)	86,685,189	128,787,095	2,134,580	217,606,864	-	217,606,864	202,792,489
Insurance	-	-	-	-	45,095	45,095	48,624
Operating supplies and expenses	-	-	2,314	2,314	468,736	471,050	501,871
Other	-	-	-	-	64	64	1,913
Total expenses before depreciation and amortization	86,685,189	128,787,095	2,473,326	217,945,610	5,938,231	223,883,841	209,093,372
Depreciation and amortization	-	-	1,378	1,378	43,420	44,798	84,409
Total expenses before allocation of management and general	86,685,189	128,787,095	2,474,704	217,946,988	5,981,651	223,928,639	209,177,781
Allocation of management and general	2,416,561	3,547,328	17,762	5,981,651	(5,981,651)	-	-
Total expenses	\$ <u>89,101,750</u>	<u>132,334,423</u>	<u>2,492,466</u>	<u>223,928,639</u>	<u>-</u>	<u>223,928,639</u>	<u>209,177,781</u>

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

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Statements of Cash Flows**

**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Decrease in net assets	\$ (47,769)	(191,108)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Depreciation and amortization	44,798	84,409
Cash received from grants for acquisition of capital assets	(17,846)	(9,783)
(Increase) decrease in assets:		
Contracts receivable	11,089,786	3,773,073
Prepaid expenses	(8,439)	(2,467)
Increase (decrease) in liabilities:		
Amounts due to Florida Department of Children and Families	22,523,399	-
Amounts due to subcontractors and other	4,855,051	2,071,379
Accounts payable and accrued expenses	38,403	(35,610)
Deferred revenue	(96,274)	(566,588)
Net cash provided by operating activities	38,381,109	5,123,305
Cash flows from investing activities:		
Equipment purchases	(17,846)	(9,783)
Net cash used in investing activities	(17,846)	(9,783)
Cash flows from financing activities:		
Cash received from grants for acquisition of capital assets	17,846	9,783
Net cash provided by financing activities	17,846	9,783
Net increase in cash and cash equivalents	38,381,109	5,123,305
Cash and cash equivalents at beginning of year	15,213,862	10,090,557
Cash and cash equivalents at end of year	\$ <u>53,594,971</u>	<u>15,213,862</u>

# CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

## Notes to Financial Statements

June 30, 2022 and 2021

### (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, 2021, 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 \$128,000 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred, with advance payments of \$1,200 recognized as deferred revenue in the statement of financial position. Advance payments of approximately \$37,453,000 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.

#### (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.

# CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

## Notes to Financial Statements - Continued

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

#### (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 2018 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.

#### (m) **Interest Income**

Interest income of \$0 and \$38 for the years ended June 30, 2022 and 2021, 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.

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Notes to Financial Statements - Continued**

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

**(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 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 statement of activities. In June 2020, the FASB issued ASU No. 2020-05, 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.

**(2) Property and Equipment**

Property and equipment consist of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Leasehold improvements	\$ 88,498	88,498
Office furniture and equipment	167,268	167,268
Computer software	1,615,177	1,615,177
Computer hardware	764,224	746,378
	2,635,167	2,617,321
Less accumulated depreciation and amortization	<u>2,568,936</u>	<u>2,524,138</u>
	<u>\$ 66,231</u>	<u>93,183</u>

Depreciation and amortization expense for the years ended June 30, 2022 and 2021 was \$44,798 and \$84,409, respectively.

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Notes to Financial Statements - Continued**

**(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 (4.75% at June 30, 2022). 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 2023. The outstanding balance on the line of credit at June 30, 2022 and 2021 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, 2022 and 2021 was approximately \$241,000 and \$242,000, respectively.

Future minimum lease payments under noncancellable operating leases (with initial or remaining lease terms in excess of one year) as of June 30, 2022 are as follows:

<u>Year Ending June 30,</u>		
2023	\$	255,100
2024		<u>42,700</u>
	\$	<u>297,800</u>

**(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, 2022 and 2021, CFBHN's financial assets available to meet general expenditures within one year were as follows:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash and cash equivalents	\$ 53,594,971	15,213,862
Contracts receivable	<u>2,717,128</u>	<u>13,806,914</u>
Financial assets available to meet general expenditures within one year	<u>\$ 56,312,099</u>	<u>29,020,776</u>

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Notes to Financial Statements - Continued**

**(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, 2022 and 2021, CFBHN made discretionary contributions of approximately \$187,000 and \$200,000, respectively.

**(8) Receivable from or Payable to 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, 2022 and 2021:

	<b>2022</b>	<b>2021</b>
Gross receivable from DCF	\$ 14,929,123	31,415,299
Carryover on contract year 2021-2022	(12,274,547)	-
Carryover on contract year 2020-2021	(9,043,760)	(12,741,390)
Carryover on contract year 2019-2020	(18,582)	(899,959)
Carryover on contract year 2018-2019	1,989,988	(1,390,959)
Carryover on contract year 2017-2018	(761,958)	(761,958)
Carryover on contract year 2016-2017	244,505	(17,827)
Carryover on contract year 2015-2016	(312,248)	(312,248)
Carryover on contract year 2014-2015	(55,957)	(55,854)
Subcontractor payback of lapsed funding	(438,850)	(542,093)
Payable to DCF per close-out letter	(16,781,113)	(2,854,006)
	<b>\$ (22,523,399)</b>	<b>11,839,005</b>

# CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

## Notes to Financial Statements - Continued

### (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, 2022 and 2021, payments to these subrecipients were approximately \$40.5 million and \$56.7 million, respectively. Amounts payable to these subrecipients at June 30, 2022 and 2021 were approximately \$6.3 million and \$9 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, 2022 and 2021 are primarily due from the aforementioned governmental agencies.

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, 2022, CFBHN's deposits with this bank exceeded FDIC insurance coverage by approximately \$53,345,000.

### (12) 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%.

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Notes to Financial Statements - Continued**

**(12) Paycheck Protection Program Loan - Continued**

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.

**(13) Subsequent Events**

CFBHN has evaluated subsequent events through December 19, 2022, 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, 2022**

<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>
<b>U.S. Department of Health and Human Services</b>				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	QD1A9	1,431,053	1,431,053
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	QD1A9	207,040	197,040
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families (TANF)	93.558	QD1A9	3,160,100	3,085,730
Children's Health Insurance Program	93.767	QD1A9	773,640	773,640
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	QD1A9	60,649	-
Opioid STR	93.788	QD1A9	14,942,197	14,849,624
Block Grants for Community Mental Health Services	93.958	QD1A9	27,027,069	26,906,335
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QD1A9	<u>42,003,860</u>	<u>42,003,860</u>
Subtotal - U.S. Department of Health and Human Services			<u>89,605,608</u>	<u>89,247,282</u>
Total Expenditures of Federal Awards			\$ <u>89,605,608</u>	<u>89,247,282</u>
<b>State of Florida Department of Children and Families</b>				
Forensic Services and Competency Restoration Training	60.114	QD1A9	\$ 1,404,299	1,240,791
Substance Abuse and Mental Health Community Services	60.153	QD1A9	3,812,794	3,718,231
Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	QD1A9	2,250,000	2,250,000
Behavioral Health Graduate Education	60.162	QD1A9	250,000	250,000
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>3,723</u>	<u>3,723</u>
Subtotal - State of Florida Department of Children and Families			<u>9,606,017</u>	<u>9,347,946</u>
Total State Financial Assistance			<u>9,606,017</u>	<u>9,347,946</u>
Total Expenditures of Federal Awards and State Financial Assistance and Transfers to Subrecipients			\$ <u>99,211,625</u>	<u>98,595,228</u>

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

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

**Year Ended June 30, 2022**

**(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, 2022. 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 19, 2022  
**Budget Period:** 07/01/2021 to 06/30/2022

FUNDING SOURCES AND REVENUES	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	In Home and On Site	Intensive Case Management	Intervention	Medical Services	Medication - Assisted Treatment
<b>IA. STATE SAMH FUNDING</b>													
From Suncoast Region	\$ 1,215,609	773,639	14,457,325	26,865,783	24,120,459	40,774	585,126	1,401,780	237,629	165,343	5,229,061	10,969,288	7,118,850
Carry forward funds	1,319	-	248,291	-	279,807	-	8,529	-	-	-	31,957	85,066	-
CJMHSR Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL STATE SAMH FUNDING =</b>	<u>1,216,928</u>	<u>773,639</u>	<u>14,705,616</u>	<u>26,865,783</u>	<u>24,400,266</u>	<u>40,774</u>	<u>593,655</u>	<u>1,401,780</u>	<u>237,629</u>	<u>165,343</u>	<u>5,261,018</u>	<u>11,054,354</u>	<u>7,118,850</u>
<b>IB. OTHER GOVERNMENT FUNDING</b>													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>	<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>
<b>IC. ALL OTHER REVENUES</b>													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALL OTHER REVENUES =</b>	<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>
<b>TOTAL FUNDING = \$</b>	<u>1,216,928</u>	<u>773,639</u>	<u>14,705,616</u>	<u>26,865,783</u>	<u>24,400,266</u>	<u>40,774</u>	<u>593,655</u>	<u>1,401,780</u>	<u>237,629</u>	<u>165,343</u>	<u>5,261,018</u>	<u>11,054,354</u>	<u>7,118,850</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

FUNDING SOURCES AND REVENUES	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
<b>IA. STATE SAMH FUNDING</b>													
From Suncoast Region	\$ 7,235,732	6,591,854	601,371	2,025,905	3,735,543	4,462,646	5,519,274	16,285,000	3,299,975	3,364,603	3,114,812	11,184,457	198,816
Carry forward funds	93,104	24,549	-	-	-	-	431,242	80,519	570	-	263,000	-	-
CJMHS A Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL STATE SAMH FUNDING =</b>	<u>7,328,836</u>	<u>6,616,403</u>	<u>601,371</u>	<u>2,025,905</u>	<u>3,735,543</u>	<u>4,462,646</u>	<u>5,950,516</u>	<u>16,365,519</u>	<u>3,300,545</u>	<u>3,364,603</u>	<u>3,377,812</u>	<u>11,184,457</u>	<u>198,816</u>
<b>IB. OTHER GOVERNMENT FUNDING</b>													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>	<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>
<b>IC. ALL OTHER REVENUES</b>													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALL OTHER REVENUES =</b>	<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>
<b>TOTAL FUNDING = \$</b>	<u>7,328,836</u>	<u>6,616,403</u>	<u>601,371</u>	<u>2,025,905</u>	<u>3,735,543</u>	<u>4,462,646</u>	<u>5,950,516</u>	<u>16,365,519</u>	<u>3,300,545</u>	<u>3,364,603</u>	<u>3,377,812</u>	<u>11,184,457</u>	<u>198,816</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

FUNDING SOURCES AND REVENUES	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
<b>IA. STATE SAMH FUNDING</b>													
From Suncoast Region	\$ 3,631,894	125,813	7,656,692	19,507	1,919,922	1,086,289	6,308,496	111,347	155,243	13,590	135,392	206,893	194,727
Carry forward funds	4,316	-	1,228,553	-	25,398	8,294	525,579	-	-	-	-	-	-
CJMHSR Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL STATE SAMH FUNDING =</b>	<u>3,636,210</u>	<u>125,813</u>	<u>8,885,245</u>	<u>19,507</u>	<u>1,945,320</u>	<u>1,094,583</u>	<u>6,834,075</u>	<u>111,347</u>	<u>155,243</u>	<u>13,590</u>	<u>135,392</u>	<u>206,893</u>	<u>194,727</u>
<b>IB. OTHER GOVERNMENT FUNDING</b>													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>	<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>
<b>IC. ALL OTHER REVENUES</b>													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALL OTHER REVENUES =</b>	<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>
<b>TOTAL FUNDING = \$</b>	<u>3,636,210</u>	<u>125,813</u>	<u>8,885,245</u>	<u>19,507</u>	<u>1,945,320</u>	<u>1,094,583</u>	<u>6,834,075</u>	<u>111,347</u>	<u>155,243</u>	<u>13,590</u>	<u>135,392</u>	<u>206,893</u>	<u>194,727</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 4 of 10

	STATE-DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS											
	AMH/CMH/ASA/CSA											
<b>FUNDING SOURCES AND REVENUES</b>	<b>FACT Teams</b>	<b>CAT Teams</b>	<b>Mental Health Club House</b>	<b>FIT</b>	<b>First Episode Team</b>	<b>Self Directed Care</b>	<b>Federal Project Grant</b>	<b>Network Evaluation and Development</b>	<b>Cost Reimbursement</b>	<b>Provider Provision Projects</b>	<b>Bundled Projects</b>	<b>Total for AMH/CMH/ASA/CSA</b>
<b>IA. STATE SAMH FUNDING</b>												
From Suncoast Region	\$ 6,739,192	7,155,314	2,331,595	3,951,918	1,192,441	349,244	950,943	136,051	2,809,126	1,373,289	880,446	210,236,018
Carry forward funds	-	1,242,877	108,761	417,787	-	-	-	-	126,748	-	-	5,236,266
CJMHS A Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL STATE SAMH FUNDING =</b>	<u>6,739,192</u>	<u>8,398,191</u>	<u>2,440,356</u>	<u>4,369,705</u>	<u>1,192,441</u>	<u>349,244</u>	<u>950,943</u>	<u>136,051</u>	<u>2,935,874</u>	<u>1,373,289</u>	<u>880,446</u>	<u>215,472,284</u>
<b>IB. OTHER GOVERNMENT FUNDING</b>												
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>IC. ALL OTHER REVENUES</b>												
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALL OTHER REVENUES =</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDING = \$</b>	<u>6,739,192</u>	<u>8,398,191</u>	<u>2,440,356</u>	<u>4,369,705</u>	<u>1,192,441</u>	<u>349,244</u>	<u>950,943</u>	<u>136,051</u>	<u>2,935,874</u>	<u>1,373,289</u>	<u>880,446</u>	<u>215,472,284</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

<b>FUNDING SOURCES AND REVENUES</b>	<b>Managing Entity Administrative Services</b>	<b>Total for State SAMH Cost Centers</b>	<b>Total for Non-State-Funded SAMH Cost Centers</b>	<b>Total for All State-Designated SAMH Cost Centers</b>	<b>Non-SAMH Cost Centers</b>	<b>Total Funding</b>
<b>IA. STATE SAMH FUNDING</b>						
From Suncoast Region	\$ 2,955,918	213,174,350	-	213,174,350	-	213,174,350
DCF Carry Forward	2,996,022	8,232,288	-	8,232,288	-	8,232,288
CJMHSR Reinvestment Grant	-	-	-	-	3,723	3,723
<b>TOTAL STATE SAMH FUNDING =</b>	<b>5,951,940</b>	<b>221,406,638</b>	<b>-</b>	<b>221,406,638</b>	<b>3,723</b>	<b>221,410,361</b>
<b>IB. OTHER GOVERNMENT FUNDING</b>						
(1) Other State Agency Funding	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-
(3) Local Government	-	-	-	-	2,470,375	2,470,375
(4) Federal Grants and Contracts	-	-	-	-	134	134
(5) In-kind from Local Government only	-	-	-	-	-	-
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,470,509</b>	<b>2,470,509</b>
<b>IC. ALL OTHER REVENUES</b>						
(1) 1st & 2nd Party Payments	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-
(5) Other - Interest & Misc	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-
<b>TOTAL ALL OTHER REVENUES =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDING = \$</b>	<b>5,951,940</b>	<b>221,406,638</b>	<b>-</b>	<b>221,406,638</b>	<b>2,474,232</b>	<b>223,880,870</b>

**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
<b>IIA. PERSONNEL EXPENSES</b>													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES =</b>	<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>
<b>IIIB. OTHER EXPENSES</b>													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	1,215,609	773,639	14,457,325	26,865,783	24,120,459	40,774	585,126	1,401,780	237,629	165,343	5,229,061	10,969,288	7,118,850
Carry Forward	1,319	-	248,291	-	279,807	-	8,529	-	-	-	31,957	85,066	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES =</b>	<u>1,216,928</u>	<u>773,639</u>	<u>14,705,616</u>	<u>26,865,783</u>	<u>24,400,266</u>	<u>40,774</u>	<u>593,655</u>	<u>1,401,780</u>	<u>237,629</u>	<u>165,343</u>	<u>5,261,018</u>	<u>11,054,354</u>	<u>7,118,850</u>
<b>TOTAL PERSONNEL &amp; OTHER EXPENSES =</b>	<u>1,216,928</u>	<u>773,639</u>	<u>14,705,616</u>	<u>26,865,783</u>	<u>24,400,266</u>	<u>40,774</u>	<u>593,655</u>	<u>1,401,780</u>	<u>237,629</u>	<u>165,343</u>	<u>5,261,018</u>	<u>11,054,354</u>	<u>7,118,850</u>
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	33,399	21,233	403,602	737,343	669,676	1,119	16,293	38,472	6,522	4,538	144,391	303,392	195,380
<b>TOTAL DISTRIBUTED INDIRECT COSTS =</b>	<u>33,399</u>	<u>21,233</u>	<u>403,602</u>	<u>737,343</u>	<u>669,676</u>	<u>1,119</u>	<u>16,293</u>	<u>38,472</u>	<u>6,522</u>	<u>4,538</u>	<u>144,391</u>	<u>303,392</u>	<u>195,380</u>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<u>1,250,327</u>	<u>794,872</u>	<u>15,109,218</u>	<u>27,603,126</u>	<u>25,069,942</u>	<u>41,893</u>	<u>609,948</u>	<u>1,440,252</u>	<u>244,151</u>	<u>169,881</u>	<u>5,405,409</u>	<u>11,357,746</u>	<u>7,314,230</u>
<b>IIID. UNALLOWABLE COSTS</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOWABLE OPER. EXPENSES =</b>	<u>\$ 1,250,327</u>	<u>794,872</u>	<u>15,109,218</u>	<u>27,603,126</u>	<u>25,069,942</u>	<u>41,893</u>	<u>609,948</u>	<u>1,440,252</u>	<u>244,151</u>	<u>169,881</u>	<u>5,405,409</u>	<u>11,357,746</u>	<u>7,314,230</u>
<b>IIIF. CAPITAL EXPENDITURES</b>	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

**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
<b>IIA. PERSONNEL EXPENSES</b>													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IIB. OTHER EXPENSES</b>													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	7,235,732	6,591,854	601,371	2,025,905	3,735,543	4,462,646	5,519,274	16,285,000	3,299,975	3,364,603	3,114,812	11,184,457	198,816
Carry Forward	93,104	24,549	-	-	-	-	431,242	80,519	570	-	263,000	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES =</b>	<b>7,328,836</b>	<b>6,616,403</b>	<b>601,371</b>	<b>2,025,905</b>	<b>3,735,543</b>	<b>4,462,646</b>	<b>5,950,516</b>	<b>16,365,519</b>	<b>3,300,545</b>	<b>3,364,603</b>	<b>3,377,812</b>	<b>11,184,457</b>	<b>198,816</b>
<b>TOTAL PERSONNEL &amp; OTHER EXPENSES =</b>	<b>7,328,836</b>	<b>6,616,403</b>	<b>601,371</b>	<b>2,025,905</b>	<b>3,735,543</b>	<b>4,462,646</b>	<b>5,950,516</b>	<b>16,365,519</b>	<b>3,300,545</b>	<b>3,364,603</b>	<b>3,377,812</b>	<b>11,184,457</b>	<b>198,816</b>
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	201,143	181,590	16,505	55,602	102,524	122,479	163,315	449,159	90,585	92,343	92,706	306,962	5,457
<b>TOTAL DISTRIBUTED INDIRECT COSTS =</b>	<b>201,143</b>	<b>181,590</b>	<b>16,505</b>	<b>55,602</b>	<b>102,524</b>	<b>122,479</b>	<b>163,315</b>	<b>449,159</b>	<b>90,585</b>	<b>92,343</b>	<b>92,706</b>	<b>306,962</b>	<b>5,457</b>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>7,529,979</b>	<b>6,797,993</b>	<b>617,876</b>	<b>2,081,507</b>	<b>3,838,067</b>	<b>4,585,125</b>	<b>6,113,831</b>	<b>16,814,678</b>	<b>3,391,130</b>	<b>3,456,946</b>	<b>3,470,518</b>	<b>11,491,419</b>	<b>204,273</b>
<b>IID. UNALLOWABLE COSTS</b>													
<b>TOTAL ALLOWABLE OPER. EXPENSES =</b>	<b>\$ 7,529,979</b>	<b>6,797,993</b>	<b>617,876</b>	<b>2,081,507</b>	<b>3,838,067</b>	<b>4,585,125</b>	<b>6,113,831</b>	<b>16,814,678</b>	<b>3,391,130</b>	<b>3,456,946</b>	<b>3,470,518</b>	<b>11,491,419</b>	<b>204,273</b>
<b>IIIF. CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 8 of 10

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
<b>IIA. PERSONNEL EXPENSES</b>													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IIIB. OTHER EXPENSES</b>													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	3,631,894	125,813	7,656,692	19,507	1,919,922	1,086,289	6,308,496	111,347	155,243	13,590	135,392	206,893	194,727
Carry Forward Funds	4,316	-	1,228,553	-	25,398	8,294	525,579	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES =</b>	<b>3,636,210</b>	<b>125,813</b>	<b>8,885,245</b>	<b>19,507</b>	<b>1,945,320</b>	<b>1,094,583</b>	<b>6,834,075</b>	<b>111,347</b>	<b>155,243</b>	<b>13,590</b>	<b>135,392</b>	<b>206,893</b>	<b>194,727</b>
<b>TOTAL PERSONNEL &amp; OTHER EXPENSES =</b>	<b>3,636,210</b>	<b>125,813</b>	<b>8,885,245</b>	<b>19,507</b>	<b>1,945,320</b>	<b>1,094,583</b>	<b>6,834,075</b>	<b>111,347</b>	<b>155,243</b>	<b>13,590</b>	<b>135,392</b>	<b>206,893</b>	<b>194,727</b>
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	99,797	3,453	243,859	535	53,390	30,041	187,564	3,056	4,261	373	3,716	5,678	5,344
<b>TOTAL DISTRIBUTED INDIRECT COSTS =</b>	<b>99,797</b>	<b>3,453</b>	<b>243,859</b>	<b>535</b>	<b>53,390</b>	<b>30,041</b>	<b>187,564</b>	<b>3,056</b>	<b>4,261</b>	<b>373</b>	<b>3,716</b>	<b>5,678</b>	<b>5,344</b>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>3,736,007</b>	<b>129,266</b>	<b>9,129,104</b>	<b>20,042</b>	<b>1,998,710</b>	<b>1,124,624</b>	<b>7,021,639</b>	<b>114,403</b>	<b>159,504</b>	<b>13,963</b>	<b>139,108</b>	<b>212,571</b>	<b>200,071</b>
<b>IIID. UNALLOWABLE COSTS</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOWABLE OPER. EXPENSES =</b>	<b>\$ 3,736,007</b>	<b>129,266</b>	<b>9,129,104</b>	<b>20,042</b>	<b>1,998,710</b>	<b>1,124,624</b>	<b>7,021,639</b>	<b>114,403</b>	<b>159,504</b>	<b>13,963</b>	<b>139,108</b>	<b>212,571</b>	<b>200,071</b>
<b>IIIF. CAPITAL EXPENDITURES</b>	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

**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 9 of 10

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
<b>IIA. PERSONNEL EXPENSES</b>												
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IIIB. OTHER EXPENSES</b>												
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:												
From Suncoast Region	6,739,192	7,155,314	2,331,595	3,951,918	1,192,441	349,244	950,943	136,051	2,809,126	1,373,289	880,446	210,236,018
Carry Forward Funds	-	1,242,877	108,761	417,787	-	-	-	-	126,748	-	-	5,236,266
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES =</b>	<b>6,739,192</b>	<b>8,398,191</b>	<b>2,440,356</b>	<b>4,369,705</b>	<b>1,192,441</b>	<b>349,244</b>	<b>950,943</b>	<b>136,051</b>	<b>2,935,874</b>	<b>1,373,289</b>	<b>880,446</b>	<b>215,472,284</b>
<b>TOTAL PERSONNEL &amp; OTHER EXPENSES =</b>	<b>6,739,192</b>	<b>8,398,191</b>	<b>2,440,356</b>	<b>4,369,705</b>	<b>1,192,441</b>	<b>349,244</b>	<b>950,943</b>	<b>136,051</b>	<b>2,935,874</b>	<b>1,373,289</b>	<b>880,446</b>	<b>215,472,284</b>
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>												
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	184,965	230,492	66,977	119,928	32,727	9,585	26,099	3,734	80,576	37,691	24,164	5,913,735
<b>TOTAL DISTRIBUTED INDIRECT COSTS =</b>	<b>184,965</b>	<b>230,492</b>	<b>66,977</b>	<b>119,928</b>	<b>32,727</b>	<b>9,585</b>	<b>26,099</b>	<b>3,734</b>	<b>80,576</b>	<b>37,691</b>	<b>24,164</b>	<b>5,913,735</b>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>6,924,157</b>	<b>8,628,683</b>	<b>2,507,333</b>	<b>4,489,633</b>	<b>1,225,168</b>	<b>358,829</b>	<b>977,042</b>	<b>139,785</b>	<b>3,016,450</b>	<b>1,410,980</b>	<b>904,610</b>	<b>221,386,019</b>
<b>IIID. UNALLOWABLE COSTS</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOWABLE OPER. EXPENSES = \$</b>	<b>6,924,157</b>	<b>8,628,683</b>	<b>2,507,333</b>	<b>4,489,633</b>	<b>1,225,168</b>	<b>358,829</b>	<b>977,042</b>	<b>139,785</b>	<b>3,016,450</b>	<b>1,410,980</b>	<b>904,610</b>	<b>221,386,019</b>
<b>IIIF. CAPITAL EXPENDITURES</b>	\$ -	-	-	-	-	-	-	-	-	-	-	-

**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 10 of 10

<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>
<b>IIA. PERSONNEL EXPENSES</b>							
(1) Salaries	\$ -	-	-	-	259,925	3,940,439	4,200,364
(2) Fringe Benefits	-	-	-	-	72,747	992,037	1,064,784
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,672</b>	<b>4,932,476</b>	<b>5,265,148</b>
<b>IIB. OTHER EXPENSES</b>							
(1) Building Occupancy	-	-	-	-	-	273,317	273,317
(2) Professional Services	-	-	-	-	-	159,765	159,765
(3) Travel	-	-	-	-	3,760	55,880	59,640
(4) Equipment	-	-	-	-	1,378	46,318	47,696
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services:							
From Suncoast Region	-	210,236,018	-	210,236,018	-	-	210,236,018
Carry Forward	-	5,236,266	-	5,236,266	-	-	5,236,266
From Local Government	-	-	-	-	2,134,580	-	2,134,580
(8) Insurance	-	-	-	-	-	45,095	45,095
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	2,314	468,736	471,050
(11) Other	-	-	-	-	-	64	64
(12) Donated Items	-	-	-	-	-	-	-
<b>TOTAL OTHER EXPENSES =</b>	<b>-</b>	<b>215,472,284</b>	<b>-</b>	<b>215,472,284</b>	<b>2,142,032</b>	<b>1,049,175</b>	<b>218,663,491</b>
<b>TOTAL PERSONNEL &amp; OTHER EXPENSES =</b>	<b>-</b>	<b>215,472,284</b>	<b>-</b>	<b>215,472,284</b>	<b>2,474,704</b>	<b>5,981,651</b>	<b>223,928,639</b>
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	-	5,913,735	-	5,913,735	67,916	(5,981,651)	-
<b>TOTAL DISTRIBUTED INDIRECT COSTS =</b>	<b>-</b>	<b>5,913,735</b>	<b>-</b>	<b>5,913,735</b>	<b>67,916</b>	<b>(5,981,651)</b>	<b>-</b>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>-</b>	<b>221,386,019</b>	<b>-</b>	<b>221,386,019</b>	<b>2,542,620</b>	<b>-</b>	<b>223,928,639</b>
<b>IIID. UNALLOWABLE COSTS</b>							
<b>TOTAL ALLOWABLE OPER. EXPENSES =</b>	<b>\$ -</b>	<b>221,386,019</b>	<b>-</b>	<b>221,386,019</b>	<b>2,541,242</b>	<b>(45,654)</b>	<b>223,881,607</b>
<b>IIIF. CAPITAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,846</b>	<b>17,846</b>

See accompanying independent auditors' report.

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Schedule of State Earnings for Substance Abuse and Mental Health Services**

**Year Ended June 30, 2022**

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 (\$43,479,945) related to the amount of State funds requiring match (\$130,932,865) 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, 2022**

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

**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, 2022**

	<u>Related Party</u>	<u>Allocation of Related Party Transactions Adjustment</u>			
		<u>State-Designated Cost Centers</u>			
		<u>1</u>	<u>2</u>	<u>3</u>	<u>Total</u>
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, 2022, 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 19, 2022.

**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 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 19, 2022  
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 State Financial Assistance Project**

***Opinion on Each Major Federal Program and State Financial Assistance 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 Central Florida Behavioral Health Network, Inc.’s major federal program and state projects for the year ended June 30, 2022. Central Florida Behavioral Health Network, Inc.’s major federal program and state financial assistance projects are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

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

***Basis for Opinion on Each Major Federal Program and State Financial Assistance Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and 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”). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Central Florida Behavioral Health Network, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of Central Florida Behavioral Health Network, Inc.’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization’s federal programs and state projects.



### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether to do with fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Central Florida Behavioral Health Network, Inc.'s compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Central Florida Behavioral Health Network, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Central Florida Behavioral Health Network, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Central Florida Behavioral Health Network, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose.

MAYER HOFFMAN MCCANN P.C.

December 19, 2022  
St. Petersburg, Florida

**CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2022**

**(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 program 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 program 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 program 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 program and major state projects were:

***Federal Program:***

Block Grants for Prevention and Treatment of Substance Abuse (AL No. 93.959)

***State Projects:***

Substance Abuse and Mental Health Community Services (CSFA No. 60.153)

Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services  
(CSFA No. 60.155)

8. The threshold for distinguishing Types A and B programs and projects was \$2,688,168 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 Program**

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, 2022, and have issued our report thereon dated December 19, 2022.

**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 19, 2022, 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 identify 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 19, 2022  
St. Petersburg, Florida

