

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, 2023 and 2022
(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.:

Opinion

We have audited the financial statements of Central Florida Behavioral Health Network, Inc. which comprise the statements of financial position as of June 30, 2023 and 2022, 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, 2023, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Central Florida Behavioral Health Network, Inc. as of June 30, 2023 and 2022, 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, 2023 in accordance 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.

Change in Accounting Principle

As discussed in Note 1(o) to the financial statements, Central Florida Behavioral Health Network, Inc. changed its method of accounting for leases as a result of the adoption of Accounting Standards Codification Topic 842, *Leases*, effective July 1, 2022, under the modified retrospective transition method. Our opinion is not modified with respect to this matter.

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.

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 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 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 2022 Central Florida Behavioral Health, Network, Inc. financial statements, and our report dated December 19, 2022 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein for the year ended June 30, 2022, 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 15, 2023 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 15, 2023
St. Petersburg, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Financial Position

June 30, 2023 and 2022

	2023	2022
Assets (Note 3)		
Current assets:		
Cash and cash equivalents (Note 11)	\$ 36,420,032	53,594,971
Contracts receivable (Note 11):		
Due from subcontractors	5,300,301	2,106,272
Other	169,553	610,856
Prepaid expenses	155,015	37,692
Total current assets	42,044,901	56,349,791
Property and equipment, net (Note 2)	75,391	66,231
Operating lease right-of-use assets, net (Note 4)	221,684	-
Other assets	10,373	10,373
	\$ 42,352,349	56,426,395
Liabilities and Net Assets		
Current liabilities:		
Due to subcontractors and other (Note 10)	\$ 32,843,299	31,505,130
Due to Florida Department of Children and Families (Note 8)	6,580,590	22,523,399
Accounts payable	466,341	229,636
Accrued expenses:		
Salaries and benefits	206,497	138,506
Vacation pay	100,565	103,096
Operating lease liabilities, current portion (Note 4)	184,839	-
Deferred revenue	1,200	1,200
Total current liabilities	40,383,331	54,500,967
Operating lease liabilities, less current portion (Note 4)	36,845	-
Total liabilities	40,420,176	54,500,967
Net assets:		
Without donor restrictions	1,932,173	1,925,428
Total net assets	1,932,173	1,925,428
Commitments, contingencies and related party transactions (Notes 4, 6 and 10)	-	-
	\$ 42,352,349	56,426,395

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Activities

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Support and revenue:		
Government contracts and grants (Note 11):		
Florida Department of Children and Families	\$ 240,609,232	221,389,966
Other	<u>2,298,469</u>	<u>2,473,058</u>
Total support and revenue	242,907,701	223,863,024
Expenses:		
Program services	236,313,451	217,946,988
Support services - management and general	<u>6,629,811</u>	<u>5,981,651</u>
Total expenses	<u>242,943,262</u>	<u>223,928,639</u>
Decrease in net assets from operations	(35,561)	(65,615)
Other changes:		
Federal, state and local grants to acquire and improve capital assets	<u>42,306</u>	<u>17,846</u>
Increase (decrease) in net assets	6,745	(47,769)
Net assets at beginning of year	<u>1,925,428</u>	<u>1,973,197</u>
Net assets at end of year	<u>\$ 1,932,173</u>	<u>1,925,428</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statement of Functional Expenses

**Year Ended June 30, 2023
(With Comparative Totals for 2022)**

	Program Services			Total Program Services	Support Services	Total Expenses	
	Substance Abuse	Mental Health	Other		Management and General	2023	2022
Salaries and wages	\$ -	-	214,012	214,012	3,759,839	3,973,851	4,200,364
Fringe benefits and payroll taxes	-	-	57,210	57,210	873,084	930,294	1,064,784
Total salaries and related expenses	-	-	271,222	271,222	4,632,923	4,904,145	5,265,148
Building occupancy	-	-	-	-	297,141	297,141	273,317
Professional services	-	-	-	-	227,301	227,301	159,765
Travel and training	-	-	760	760	88,736	89,496	59,640
Equipment costs	-	-	1,292	1,292	24,680	25,972	2,898
Subcontracted services (Note 10)	90,125,853	143,889,183	2,022,192	236,037,228	-	236,037,228	217,606,864
Insurance	-	-	-	-	65,920	65,920	45,095
Operating supplies and expenses	-	-	2,499	2,499	1,258,256	1,260,755	471,050
Other	-	-	-	-	2,158	2,158	64
Total expenses before depreciation and amortization	90,125,853	143,889,183	2,297,965	236,313,001	6,597,115	242,910,116	223,883,841
Depreciation and amortization	-	-	450	450	32,696	33,146	44,798
Total expenses before allocation of management and general	90,125,853	143,889,183	2,298,415	236,313,451	6,629,811	242,943,262	223,928,639
Allocation of management and general	2,558,377	4,052,164	19,270	6,629,811	(6,629,811)	-	-
Total expenses	\$ 92,684,230	147,941,347	2,317,685	242,943,262	-	242,943,262	223,928,639

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Cash Flows

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ 6,745	(47,769)
Adjustments to reconcile increase (decrease) in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	33,146	44,798
Cash received from grants for acquisition of capital assets	(42,306)	(17,846)
(Increase) decrease in assets:		
Contracts receivable	(2,752,726)	11,089,786
Prepaid expenses	(117,323)	(8,439)
Increase (decrease) in liabilities:		
Amounts due to Florida Department of Children and Families	(15,942,809)	22,523,399
Amounts due to subcontractors and other	1,338,169	4,855,051
Accounts payable and accrued expenses	302,165	38,403
Deferred revenue	-	(96,274)
	<u>(17,174,939)</u>	<u>38,381,109</u>
Net cash (used in) provided by operating activities		
Cash flows from investing activities:		
Equipment purchases	<u>(42,306)</u>	<u>(17,846)</u>
Net cash used in investing activities	(42,306)	(17,846)
Cash flows from financing activities:		
Cash received from grants for acquisition of capital assets	<u>42,306</u>	<u>17,846</u>
Net cash provided by financing activities	<u>42,306</u>	<u>17,846</u>
Net (decrease) increase in cash and cash equivalents	(17,174,939)	38,381,109
Cash and cash equivalents at beginning of year	<u>53,594,971</u>	<u>15,213,862</u>
Cash and cash equivalents at end of year	<u>\$ 36,420,032</u>	<u>53,594,971</u>
Non-cash investing and financing activities:		
Operating lease right-of-use assets obtained in exchange for operating lease obligations	<u>\$ 397,545</u>	<u>-</u>

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements

June 30, 2023 and 2022

(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, 2022, 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 \$200,000 that have not been recognized at June 30, 2023 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 \$46,217,000 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 \$5,000. 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) Leases

CFBHN determines if an arrangement is a lease at inception of the agreement. Operating leases are included in operating lease right-of-use (“ROU”) assets and operating lease liabilities on the accompanying statement of financial position.

ROU assets represent CFBHN’s right to use an underlying asset for the lease term and lease liabilities represent CFBHN’s obligation to make lease payments arising from the leases. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of CFBHN’s leases do not provide an implicit rate, CFBHN uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU assets are adjusted for any lease payment made and lease incentives. Some lease terms include options to renew. CFBHN does not assume renewals in its determination of lease term unless it is reasonably certain that it will exercise the option. Additionally, CFBHN has elected not to recognize a lease liability or ROU asset for short-term leases (leases with a term of twelve months or less). CFBHN’s lease agreements do not contain any material residual value guarantees, material restrictive covenants, or any material non-lease components.

(j) 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.

(k) 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 2019 remain subject to examination by federal and state taxing authorities.

(l) Fair Value of Financial Instruments

The fair values of 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.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(m) 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.

(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) Recently Adopted Accounting Pronouncements

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 statements 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, applying the new standard to all leases existing at the date of initial application. An entity may choose to use either (1) its effective date or (2) the beginning of the earliest comparative period presented in the financial statements as its date of initial application. If an entity chooses the second option, the transition requirements for existing leases also apply to leases entered into between the date of initial application and the effective date. The entity must also recast its comparative period financial statements and provide the disclosures required by the new standard for the comparative periods. CFBHN adopted the new standard on July 1, 2022 and used the effective date as the date of initial application. Consequently, lease disclosures for the fiscal year ended June 30, 2022 are made under prior lease guidance in FASB ASC Topic 840.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(o) Recently Adopted Accounting Pronouncements - Continued

The new standard provides a number of optional practical expedients in transition. CFBHN elected the “package of practical expedients” which permitted CFBHN not to reassess under the new standard its prior conclusions about lease identification, lease classification, and initial direct costs. The new standard also provided practical expedients for ongoing accounting. CFBHN also elected the short-term lease recognition exemption for all leases that qualified. For those leases that qualified, existing short-term leases at the transition date and those entered into subsequent to the transition date, CFBHN did not recognize right-of-use assets or lease liabilities. As a result of the adoption of this standard, the Company recognized on July 1, 2022 a lease liability of \$397,545, which represents the present value of the remaining operating lease payments, discounted using the risk-free rate, and right-of-use assets of \$397,545. See Note 4 for further information on CFBHN’s leases.

The standard had a material impact on CFBHN’s fiscal 2023 statement of financial position, but did not have a material impact on the statement of activities, nor statement of cash flows.

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments - Credit Losses*, to make targeted improvements to U.S. GAAP on accounting for financial instruments. The guidance in ASU No. 2016-13 makes targeted improvements to provide financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. This ASU will be effective for CFBHN for fiscal years beginning after December 15, 2022 and for interim periods within fiscal years beginning after December 15, 2022. Early application of the guidance in ASU No. 2016-13 is not permitted, with certain exceptions. CFBHN is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

(2) Property and Equipment

Property and equipment consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Leasehold improvements	\$ 88,498	88,498
Office furniture and equipment	167,268	167,268
Computer software	1,605,610	1,615,177
Computer hardware	484,040	764,224
	<u>2,345,416</u>	<u>2,635,167</u>
Less accumulated depreciation and amortization	<u>2,270,025</u>	<u>2,568,936</u>
	<u>\$ 75,391</u>	<u>66,231</u>

Depreciation and amortization expense for the years ended June 30, 2023 and 2022 was \$33,146 and \$44,798, 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 (8.25% at June 30, 2023). 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 2024. The outstanding balance on the line of credit at June 30, 2023 and 2022 was \$0.

(4) Leases

CFBHN is obligated under operating leases for office space and office equipment that expire at various dates through April 2025. Leases within initial terms of 12 months or less are not recognized on the statement of financial position. Expense under these short-term leases is recognized on a straight-line basis over the lease term.

For the year ended June 30, 2023, the components of lease expense were as follows:

Operating lease costs	\$	183,803
Variable lease costs		<u>70,962</u>
	\$	<u>254,765</u>

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

Weighted average remaining lease term:	
Operating leases	1.26
Weighted average discount rate:	
Operating leases	2.84%

The following summarizes cash flow information related to leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 186,890
Lease assets obtained in exchange for lease obligations:	
Operating leases	397,545

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(4) Leases - Continued

The maturities of operating lease liabilities as of June 30, 2023 were as follows:

Year Ending June 30,	Operating Leases
2024	\$ 181,752
2025	44,062
	225,814
Total operating lease payments	225,814
Less imputed interest	(4,130)
	221,684
Present value of operating lease liabilities	221,684
Less current portion	(184,839)
	36,845
Operating lease liabilities, net of current portion	\$ 36,845

Lease Disclosure Under ASC 840

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.

Lease Disclosure Under ASC 840 - Continued

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

Year Ending June 30,	Operating Leases
2023	\$ 255,100
2024	42,700
	297,800
	\$ 297,800

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, 2023 and 2022, CFBHN's financial assets available to meet general expenditures within one year were as follows:

	<u>2023</u>	<u>2022</u>
Financial assets:		
Cash and cash equivalents	\$ 36,420,032	53,594,971
Contracts receivable	5,469,854	2,717,128
Financial assets available to meet general expenditures within one year	<u>\$ 41,889,886</u>	<u>56,312,099</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, 2023 and 2022, CFBHN made discretionary contributions of approximately \$184,000 and \$187,000, respectively.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(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, 2023 and 2022:

	2023	2022
Gross receivable from DCF	\$ 39,636,818	14,929,123
Carryover on contract year 2022-2023	(21,131,401)	-
Carryover on contract year 2021-2022	(455,264)	(12,274,547)
Carryover on contract year 2020-2021	(209,959)	(2,903,525)
Carryover on contract year 2019-2020	-	(166,695)
Carryover on contract year 2018-2019	(591,517)	(1,009,600)
Carryover on contract year 2017-2018	(103,549)	(761,943)
Carryover on contract year 2016-2017	-	(123,882)
Subcontractor payback of lapsed funding	(318,409)	(44,001)
Payable to DCF per close-out letter	(23,407,309)	(20,168,329)
	\$ (6,580,590)	(22,523,399)

(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, 2023 and 2022, payments to these subrecipients were approximately \$0 million and \$40.5 million, respectively. Amounts payable to these subrecipients at June 30, 2023 and 2022 were approximately \$0 million and \$6.3 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, 2023 and 2022 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 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. In 2023, DCF amended the contract to extend the term through June 2024. As a result, approximately \$286 million was added to the contract for the additional one-year term.

CFBHN maintains its deposits with a large, international commercial bank which management believes to be of high credit quality. At June 30, 2023, CFBHN's deposits with this bank exceeded FDIC insurance coverage by approximately \$36,230,000.

(12) Subsequent Events

CFBHN has evaluated subsequent events through December 15, 2023, 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, 2023

Federal/State Agency/ Pass-through Grantor/ Federal Program/State Project	Federal Assistance Listing/ CSFA Number	Agency or Pass-through Number	Current Year Expenditures	Transfers to Subrecipients
U.S. Department of Health and Human Services				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	QD1A9	\$ 1,125,450	1,125,450
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	QD1A9	288,068	288,068
Temporary Assistance for Needy Families (TANF)	93.558	QD1A9	2,878,865	2,837,070
Children's Health Insurance Program	93.767	QD1A9	854,918	854,918
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	QD1A9	18,936	-
Opioid STR	93.788	QD1A9	15,818,572	15,680,244
Block Grants for Community Mental Health Services	93.958	QD1A9	26,936,654	26,899,154
Mental Health Disaster Assistance & Emergency Mental Health	93.982	QD1A9	1,862,348	1,853,559
Substance Abuse and Mental Health Services Projects of Regional & National Significance	93.243	QD1A9	415,395	415,395
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QD1A9	<u>40,689,617</u>	<u>40,689,617</u>
Subtotal - U.S. Department of Health and Human Services			90,888,823	90,643,475
U.S. Department of Homeland Security				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Crisis Counseling	97.032	QD1A9	<u>186,803</u>	<u>186,803</u>
Subtotal - U.S. Department of Homeland Security			<u>186,803</u>	<u>186,803</u>
Total Expenditures of Federal Awards			\$ <u>91,075,626</u>	<u>90,830,278</u>
State of Florida Department of Children and Families				
Forensic Services and Competency Restoration Training	60.114	QD1A9	\$ 1,812,528	1,607,719
Substance Abuse and Mental Health Community Services	60.153	QD1A9	7,779,799	6,917,403
Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	QD1A9	2,134,281	2,134,281
Centralized Receiving Systems	60.163	QD1A9	<u>3,739,341</u>	<u>3,739,341</u>
Subtotal - State of Florida Department of Children and Families			<u>15,465,949</u>	<u>14,398,744</u>
Total State Financial Assistance			<u>15,465,949</u>	<u>14,398,744</u>
Total Expenditures of Federal Awards and State Financial Assistance and Transfers to Subrecipients			\$ <u>106,541,575</u>	<u>105,229,022</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Year Ended June 30, 2023

(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, 2023. 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

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

Date Prepared: December 15, 2023
Budget Period: 07/01/2022 to 06/30/2023

FUNDING SOURCES AND REVENUES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment	Drop-In/ Self-Help Centers	In-Home and On-Site	Intensive Case Management	Intervention - Individual	Medical Services	Medication Assisted Treatment	Outpatient - Individual
IA. STATE SAMH FUNDING													
From Suncoast Region	\$ 1,311,034	13,288,741	26,418,267	28,270,710	17,483	657,715	1,810,215	205,025	204,540	5,483,140	12,385,522	6,152,881	6,378,255
Carry forward funds	6,494	32,135	1,417,973	556,341	-	-	-	-	56,456	-	288,644	743,874	57,767
TOTAL STATE SAMH FUNDING =	<u>1,317,528</u>	<u>13,320,876</u>	<u>27,836,240</u>	<u>28,827,051</u>	<u>17,483</u>	<u>657,715</u>	<u>1,810,215</u>	<u>205,025</u>	<u>260,996</u>	<u>5,483,140</u>	<u>12,674,166</u>	<u>6,896,755</u>	<u>6,436,022</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>1,317,528</u>	<u>13,320,876</u>	<u>27,836,240</u>	<u>28,827,051</u>	<u>17,483</u>	<u>657,715</u>	<u>1,810,215</u>	<u>205,025</u>	<u>260,996</u>	<u>5,483,140</u>	<u>12,674,166</u>	<u>6,896,755</u>	<u>6,436,022</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

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FUNDING SOURCES AND REVENUES	STATE-DESIGNATED SAMH COST CENTERS														
	STATE SAMH-FUNDED COST CENTERS														
	AMH/CMH/ASA/CSA														
	Outreach	Residential Level I	Residential Level II	Residential Level III	Residential Level IV	Supported Employment	Substance Abuse Detox	Supported Housing/Living	TASC	Incidental Expenses	Aftercare Individual	Information & Referral	Outpatient - Group	Room & Board Level II	Room & Board Level III
IA. STATE SAMH FUNDING															
From Suncoast Region	\$ 6,588,096	6,828,968	16,269,409	3,072,703	3,318,494	210,469	12,228,137	3,474,244	70,719	10,380,818	15,703	3,270,035	796,165	6,786,031	163,919
Carry forward funds	-	256,761	19,537	-	-	-	-	-	-	1,547,101	-	306,055	8,924	-	-
TOTAL STATE SAMH FUNDING =	<u>6,588,096</u>	<u>7,085,729</u>	<u>16,288,946</u>	<u>3,072,703</u>	<u>3,318,494</u>	<u>210,469</u>	<u>12,228,137</u>	<u>3,474,244</u>	<u>70,719</u>	<u>11,927,919</u>	<u>15,703</u>	<u>3,576,090</u>	<u>805,089</u>	<u>6,786,031</u>	<u>163,919</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>	<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>	<u>-</u>	<u>-</u>
TOTAL FUNDING = \$	<u>6,588,096</u>	<u>7,085,729</u>	<u>16,288,946</u>	<u>3,072,703</u>	<u>3,318,494</u>	<u>210,469</u>	<u>12,228,137</u>	<u>3,474,244</u>	<u>70,719</u>	<u>11,927,919</u>	<u>15,703</u>	<u>3,576,090</u>	<u>805,089</u>	<u>6,786,031</u>	<u>163,919</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												
	Short-Term Residential TX	Mental Health Clubhouse Services	Intervention - Group	Aftercare Group	Recovery Support - Individual	Recovery Support - Group	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	BNET	FIT Team A2	First Episode Team A5
IA. STATE SAMH FUNDING													
From Suncoast Region	\$ 3,043,982	2,843,007	222,809	15,584	484,483	316,648	476,818	1,917,420	3,733,881	3,674,131	854,919	4,851,976	1,602,124
Carry forward funds	867,620	-	-	-	1,532	-	-	-	-	-	-	408,292	167,000
TOTAL STATE SAMH FUNDING =	<u>3,911,602</u>	<u>2,843,007</u>	<u>222,809</u>	<u>15,584</u>	<u>486,015</u>	<u>316,648</u>	<u>476,818</u>	<u>1,917,420</u>	<u>3,733,881</u>	<u>3,674,131</u>	<u>854,919</u>	<u>5,260,268</u>	<u>1,769,124</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>3,911,602</u>	<u>2,843,007</u>	<u>222,809</u>	<u>15,584</u>	<u>486,015</u>	<u>316,648</u>	<u>476,818</u>	<u>1,917,420</u>	<u>3,733,881</u>	<u>3,674,131</u>	<u>854,919</u>	<u>5,260,268</u>	<u>1,769,124</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

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STATE-DESIGNATED SAMH COST CENTERS												
STATE SAMH-FUNDED COST CENTERS												
AMH/CMH/ASA/CSA												
FUNDING SOURCES AND REVENUES	Self Directed Care A6	Federal Grant Project A7	Local Diversion Forensic Project A8	Network Evaluation and Development B1	Cost Reimbursement B3	CAT Team B4	FACT Team B5	Provider Proviso Projects B6	Other Bundled Projects C0	Sustainability Payment C1	Disaster Response	Total for AMH/CMH/ASA/CSA
IA. STATE SAMH FUNDING												
From Suncoast Region	\$ 351,319	396,399	-	886,839	1,438,335	8,867,842	7,458,002	1,990,759	406,267	1,226,002	2,040,363	225,157,347
Carry forward funds	-	-	-	209,976	-	1,845,209	59,998	-	-	-	-	8,857,689
TOTAL STATE SAMH FUNDING =	<u>351,319</u>	<u>396,399</u>	<u>-</u>	<u>1,096,815</u>	<u>1,438,335</u>	<u>10,713,051</u>	<u>7,518,000</u>	<u>1,990,759</u>	<u>406,267</u>	<u>1,226,002</u>	<u>2,040,363</u>	<u>234,015,036</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>351,319</u>	<u>396,399</u>	<u>-</u>	<u>1,096,815</u>	<u>1,438,335</u>	<u>10,713,051</u>	<u>7,518,000</u>	<u>1,990,759</u>	<u>406,267</u>	<u>1,226,002</u>	<u>2,040,363</u>	<u>234,015,036</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

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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	\$ 6,636,501	231,793,849	-	231,793,849	-	231,793,849
DCF Carry Forward	-	8,857,689	-	8,857,689	-	8,857,689
TOTAL STATE SAMH FUNDING =	6,636,501	240,651,538	-	240,651,538	-	240,651,538
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-
(3) Local Government	-	-	-	-	2,298,335	2,298,335
(4) Federal Grants and Contracts	-	-	-	-	134	134
(5) In-kind from Local Government only	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	2,298,469	2,298,469
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	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-
TOTAL FUNDING = \$	6,636,501	240,651,538	-	240,651,538	2,298,469	242,950,007

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses

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EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment	Drop-In/ Self-Help Centers	In-Home and On-Site	Drop In/Self Help	In Home and On Site	Inpatient	Inpatient	Intensive Case Management
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>
IIB. 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	1,311,034	13,288,741	26,418,267	28,270,710	17,483	657,715	1,810,215	205,025	204,540	5,483,140	12,385,522	6,152,881	6,378,255
Carry Forward	6,494	32,135	1,417,973	556,341	-	-	-	-	56,456	-	288,644	743,874	57,767
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-
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>1,317,528</u>	<u>13,320,876</u>	<u>27,836,240</u>	<u>28,827,051</u>	<u>17,483</u>	<u>657,715</u>	<u>1,810,215</u>	<u>205,025</u>	<u>260,996</u>	<u>5,483,140</u>	<u>12,674,166</u>	<u>6,896,755</u>	<u>6,436,022</u>
TOTAL PERSONNEL & OTHER EXPENSES =	<u>1,317,528</u>	<u>13,320,876</u>	<u>27,836,240</u>	<u>28,827,051</u>	<u>17,483</u>	<u>657,715</u>	<u>1,810,215</u>	<u>205,025</u>	<u>260,996</u>	<u>5,483,140</u>	<u>12,674,166</u>	<u>6,896,755</u>	<u>6,436,022</u>
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	36,951	373,594	780,689	808,477	490	18,446	50,769	5,750	7,320	153,779	355,457	193,425	180,503
TOTAL DISTRIBUTED INDIRECT COSTS =	<u>36,951</u>	<u>373,594</u>	<u>780,689</u>	<u>808,477</u>	<u>490</u>	<u>18,446</u>	<u>50,769</u>	<u>5,750</u>	<u>7,320</u>	<u>153,779</u>	<u>355,457</u>	<u>193,425</u>	<u>180,503</u>
TOTAL ACTUAL OPER. EXPENSES =	<u>1,354,479</u>	<u>13,694,470</u>	<u>28,616,929</u>	<u>29,635,528</u>	<u>17,973</u>	<u>676,161</u>	<u>1,860,984</u>	<u>210,775</u>	<u>268,316</u>	<u>5,636,919</u>	<u>13,029,623</u>	<u>7,090,180</u>	<u>6,616,525</u>
IID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES =	<u>\$ 1,354,479</u>	<u>13,694,470</u>	<u>28,616,929</u>	<u>29,635,528</u>	<u>17,973</u>	<u>676,161</u>	<u>1,860,984</u>	<u>210,775</u>	<u>268,316</u>	<u>5,636,919</u>	<u>13,029,623</u>	<u>7,090,180</u>	<u>6,616,525</u>
III. CAPITAL EXPENDITURES	<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>

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														
	Outreach	Residential Level I	Medication Assisted Treatment	Residential Level III	Residential Level IV	Supported Employment	Substance Abuse Detox	Supported Housing/Living	TASC	Selective Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Residential I	Residential I
IIA. PERSONNEL EXPENSES															
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IIB. 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	6,588,096	6,828,968	16,269,409	3,072,703	3,318,494	210,469	12,228,137	3,474,244	70,719	10,380,818	15,703	3,270,035	796,165	6,786,031	163,919
Carry Forward	-	256,761	19,537	-	-	-	-	-	-	1,547,101	-	306,055	8,924	-	-
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 =	6,588,096	7,085,729	16,288,946	3,072,703	3,318,494	210,469	12,228,137	3,474,244	70,719	11,927,919	15,703	3,576,090	805,089	6,786,031	163,919
TOTAL PERSONNEL & OTHER EXPENSES =	6,588,096	7,085,729	16,288,946	3,072,703	3,318,494	210,469	12,228,137	3,474,244	70,719	11,927,919	15,703	3,576,090	805,089	6,786,031	163,919
IIC. DISTRIBUTED INDIRECT COSTS															
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	184,768	198,725	456,836	86,176	93,070	5,903	342,948	97,438	1,983	334,528	440	100,294	22,579	190,319	4,597
TOTAL DISTRIBUTED INDIRECT COSTS =	184,768	198,725	456,836	86,176	93,070	5,903	342,948	97,438	1,983	334,528	440	100,294	22,579	190,319	4,597
TOTAL ACTUAL OPER. EXPENSES =	6,772,864	7,284,454	16,745,782	3,158,879	3,411,564	216,372	12,571,085	3,571,682	72,702	12,262,447	16,143	3,676,384	827,668	6,976,350	168,516
IID. UNALLOWABLE COSTS															
TOTAL ALLOWABLE OPER. EXPENSES = \$	6,772,864	7,284,454	16,745,782	3,158,879	3,411,564	216,372	12,571,085	3,571,682	72,702	12,262,447	16,143	3,676,384	827,668	6,976,350	168,516
IIF. 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												
	Residential I (SIPP)	Mental Health Clubhouse Services	Intervention - Group	Aftercare Group	Recovery Support - Individual	Recovery Support - Group	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Supported Housing	Supported Housing	First Episode Team A5
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-
IIB. 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	3,043,982	2,843,007	222,809	15,584	484,483	316,648	476,818	1,917,420	3,733,881	3,674,131	854,919	4,851,976	1,602,124
Carry Forward Funds	867,620	-	-	-	1,532	-	-	-	-	-	-	408,292	167,000
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-
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 =	3,911,602	2,843,007	222,809	15,584	486,015	316,648	476,818	1,917,420	3,733,881	3,674,131	854,919	5,260,268	1,769,124
TOTAL PERSONNEL & OTHER EXPENSES =	3,911,602	2,843,007	222,809	15,584	486,015	316,648	476,818	1,917,420	3,733,881	3,674,131	854,919	5,260,268	1,769,124
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	109,704	79,734	6,249	437	13,631	8,881	13,373	53,776	104,720	103,044	23,977	147,528	49,616
TOTAL DISTRIBUTED INDIRECT COSTS =	109,704	79,734	6,249	437	13,631	8,881	13,373	53,776	104,720	103,044	23,977	147,528	49,616
TOTAL ACTUAL OPER. EXPENSES =	4,021,306	2,922,741	229,058	16,021	499,646	325,529	490,191	1,971,196	3,838,601	3,777,175	878,896	5,407,796	1,818,740
IIID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES =	\$ 4,021,306	2,922,741	229,058	16,021	499,646	325,529	490,191	1,971,196	3,838,601	3,777,175	878,896	5,407,796	1,818,740
IIIF. 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											
	Residential I (SIPP)	Mental Health Clubhouse Services	Local Diversion Forensic Project A8	Network Evaluation and Development B1	Cost Reimbursement B3	CAT Team B4	FACT Team B5	Provider Proviso Projects B6	Other Bundled Projects C0	Sustainability Payment C1	Daycare	Total for AMH/CMH/ASA/CSA
I.A. PERSONNEL EXPENSES												
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-
I.B. 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	351,319	396,399	-	886,839	1,438,335	8,867,842	7,458,002	1,990,759	406,267	1,226,002	2,040,363	225,157,347
Carry Forward Funds	-	-	-	209,976	-	1,845,209	59,998	-	-	-	-	8,857,689
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-
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 =	351,319	396,399	-	1,096,815	1,438,335	10,713,051	7,518,000	1,990,759	406,267	1,226,002	2,040,363	234,015,036
TOTAL PERSONNEL & OTHER EXPENSES =	351,319	396,399	-	1,096,815	1,438,335	10,713,051	7,518,000	1,990,759	406,267	1,226,002	2,040,363	234,015,036
I.C. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	9,858	11,117	-	30,761	40,339	300,456	210,848	55,832	11,394	34,384	57,224	6,563,137
TOTAL DISTRIBUTED INDIRECT COSTS =	9,858	11,117	-	30,761	40,339	300,456	210,848	55,832	11,394	34,384	57,224	6,563,137
TOTAL ACTUAL OPER. EXPENSES =	361,177	407,516	-	1,127,576	1,478,674	11,013,507	7,728,848	2,046,591	417,661	1,260,386	2,097,587	240,578,173
I.D. UNALLOWABLE COSTS												
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNALLOWABLE COSTS =	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOWABLE OPER. EXPENSES =	\$ 361,177	407,516	-	1,127,576	1,478,674	11,013,507	7,728,848	2,046,591	417,661	1,260,386	2,097,587	240,578,173
I.F. 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	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	Administration	Total Expenses
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ -	-	-	-	214,012	3,759,839	3,973,851
(2) Fringe Benefits	-	-	-	-	57,210	873,084	930,294
TOTAL PERSONNEL EXPENSES =	-	-	-	-	271,222	4,632,923	4,904,145
IIIB. OTHER EXPENSES							
(1) Building Occupancy	-	-	-	-	-	297,141	297,141
(2) Professional Services	-	-	-	-	-	227,301	227,301
(3) Travel	-	-	-	-	760	88,736	89,496
(4) Equipment	-	-	-	-	1,742	57,376	59,118
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services:	-	-	-	-	-	-	-
From Suncoast Region	-	225,157,347	-	225,157,347	-	-	225,157,347
Carry Forward	-	8,857,689	-	8,857,689	-	-	8,857,689
From Local Government	-	-	-	-	2,022,192	-	2,022,192
(8) Insurance	-	-	-	-	-	65,920	65,920
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	2,499	1,258,256	1,260,755
(11) Other	-	-	-	-	2,158	-	2,158
(12) Donated Items	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	-	234,015,036	-	234,015,036	2,029,351	1,994,730	238,039,117
TOTAL PERSONNEL & OTHER EXPENSES =	-	234,015,036	-	234,015,036	2,300,573	6,627,653	242,943,262
IIIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	-	6,563,137	-	6,563,137	64,516	(6,627,653)	-
TOTAL DISTRIBUTED INDIRECT COSTS =	-	6,563,137	-	6,563,137	64,516	(6,627,653)	-
TOTAL ACTUAL OPER. EXPENSES =	-	240,578,173	-	240,578,173	2,365,089	-	242,943,262
IIID. UNALLOWABLE COSTS	-	-	-	-	(450)	(35,467)	(35,917)
TOTAL ALLOWABLE OPER. EXPENSES =	\$ -	240,578,173	-	240,578,173	2,364,639	(35,467)	242,907,345
IIIF. CAPITAL EXPENDITURES	\$ -	-	-	-	-	42,306	42,306

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, 2023

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.		-
		<hr/>
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		-
		<hr/>
8. Amount due to Department	\$	-
		<hr/> <hr/>

NOTE:

Central Florida Behavioral Health Network, Inc. has met their match requirements (\$35,724,776) related to the amount of State funds requiring match (\$106,161,829) 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, 2023

<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</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>(G - H or \$0, Whichever is Greater)</u>
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
N/A	N/A	-	-	-	-	-	-	\$ -
						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, 2023

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

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, 2023, 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 15, 2023.

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 15, 2023
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, 2023. 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 Central Florida Behavioral Health Network, Inc.'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 15, 2023
St. Petersburg, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

(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 Community Mental Health Services (AL No. 93.958)

State Projects:

Substance Abuse and Mental Health Community Services (CSFA No. 60.153)
8. The threshold for distinguishing Types A and B programs and projects was \$2,732,269 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, 2023, and have issued our report thereon dated December 15, 2023.

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 15, 2023, should be considered in conjunction with this management letter.

Other Matter

Section 10.654(1)(e), *Rules of the State of Florida 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 15, 2023
St. Petersburg, Florida