

**CITRUS HEALTH NETWORK, INC.**

FINANCIAL STATEMENTS,  
INDEPENDENT AUDITOR'S REPORT  
AND SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
JUNE 30, 2023

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors of  
Citrus Health Network, Inc.  
Hialeah, Florida

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Citrus Health Network, Inc. (the "Center"), (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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Center as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

#### *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 Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## *Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Center'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 Center'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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2023, on our consideration of the Center’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 the Center’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 the Center’s internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
December 22, 2023

**CITRUS HEALTH NETWORK, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2023**

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**ASSETS**

CURRENT ASSETS

Cash	\$ 15,990,993
Funds held for clients - social security benefits	205,467
Grants receivable - federal and non-federal awards	7,458,652
Accounts receivable - patients and third-party payers, net of allowance	2,550,894
Prepaid expenses	1,526,392
Inventory	<u>575,177</u>
TOTAL CURRENT ASSETS	<u>28,307,575</u>

PROPERTY AND EQUIPMENT, net	9,974,477
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OTHER ASSETS

Right-of-use-assets: operating leases	4,433,780
Advances and loans to sponsored companies, net	230,562
Long term investments	463,000
Deposits and other assets	<u>262,819</u>
TOTAL OTHER ASSETS	<u>5,390,161</u>
TOTAL ASSETS	<u><u>43,672,213</u></u>

**LIABILITIES AND NET ASSETS**

CURRENT LIABILITIES

Accounts payable and accrued expenses	10,527,112
Due to clients - social security benefits	205,467
Installment, line of credit, and other obligations including capital leases, current portion	497,270
Lease obligations, current portion	<u>1,350,791</u>
	12,580,640

Installment and other obligations, including capital leases	3,727,664
Lease obligations, long-term portion	<u>3,202,222</u>
	19,510,526

NET ASSETS

Without Donor Restriction	23,108,446
With Donor Restriction	<u>1,053,241</u>
TOTAL NET ASSETS	<u>24,161,687</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 43,672,213</u></u>
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The accompanying notes are an integral part of these financial statements.

**CITRUS HEALTH NETWORK, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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SUPPORT AND REVENUE	
PUBLIC SUPPORT	
Federal, State, and Local grants	\$ 174,746,311
TOTAL PUBLIC SUPPORT	<u>174,746,311</u>
COMMUNITY SUPPORT	
United Way	129,248
Contributed services	62,860
Contribution	300,491
TOTAL COMMUNITY SUPPORT	<u>492,599</u>
TOTAL SUPPORT	<u>175,238,910</u>
REVENUE	
Patient services, net	50,393,321
In-kind and other revenues	3,184,978
TOTAL REVENUE	<u>53,578,299</u>
TOTAL SUPPORT AND REVENUE	<u>228,817,209</u>
EXPENSES	
Program services	210,932,445
Support services	17,103,662
TOTAL EXPENSES	<u>228,036,107</u>
Change in net assets before investment income	781,102
Investment income	<u>13,840</u>
CHANGE IN NET ASSETS	794,942
NET ASSETS AT BEGINNING OF YEAR	<u>23,366,745</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 24,161,687</u></u>

The accompanying notes are an integral part of these financial statements.

**CITRUS HEALTH NETWORK, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES AND COST CENTER EXPENSES SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Expense Categories	Program Services													Program Sub Total	
	Case Management	CAT Teams	Comprehensive Community Service Team	Child Welfare	Community Support	Crisis Stabilization	Crisis Support	DJJ	Early Childhood	Fact Team	Foster Care	Health Connect in Our Schools	Housing Programs		
<b>A. Personnel Expenses</b>															
(1) Salaries	\$ 1,296,909	\$ 1,782,781	\$ 1,372,024	\$ 13,289,768	\$ 2,139,132	\$ 6,497,481	\$ 3,547,920	\$ 522,866	\$ 916,592	\$ 1,622,663	\$ 4,406,878	\$ 1,779,631	\$ 2,406,633	\$ 41,581,278	
(2) Fringe benefits	252,748	379,506	267,263	1,841,635	437,492	1,054,314	648,528	125,414	212,946	323,601	958,424	342,764	425,453	7,270,088	
<b>Total Personnel Expenses</b>	<b>1,549,657</b>	<b>2,162,287</b>	<b>1,639,287</b>	<b>15,131,403</b>	<b>2,576,624</b>	<b>7,551,795</b>	<b>4,196,448</b>	<b>648,280</b>	<b>1,129,538</b>	<b>1,946,264</b>	<b>5,365,302</b>	<b>2,122,395</b>	<b>2,832,086</b>	<b>48,851,366</b>	
<b>B. Other expenses</b>															
(1) Building occupancy	73,008	33,029	42,388	586,314	574,695	308,585	47,305	405	120,291	48,223	546,996	12,346	268,973	2,662,558	
(2) Other Expense - Client Cost	28,311	20,814	105,679	54,998,144	28,485	260,879	13,416	7,103	-	2,394,690	580,424	-	6,486,056	64,924,001	
(3) Other Expense - E.H.R.	48,640	43,326	30,163	-	77,359	207,876	64,439	13,864	32,907	43,519	166,287	61,905	77,816	868,101	
(4) Professional Services	1,464	143	63	-	4,022	13,567	1,803	-	2,907	3,696	33,064	4,378	4,076	69,183	
(5) Travel	8,462	2,387	312	286,712	1,986	420	350	719	2,621	345	17,550	-	11,289	333,153	
(6) Equipment	1,820	1,135	1,970	35,191	26,332	22,817	3,708	-	-	2,588	368	490	15,113	111,532	
(7) Other Expense - Transportation	30,558	72,766	46,775	-	57,562	25,314	31,801	480	-	66,321	119,086	5,040	79,624	535,327	
(8) Other Expense - Food	758	36	20	-	258,711	389,958	1,588	-	-	4,627	1,844	1,347	151	659,040	
(9) Medical Expenses	325	1,719	-	-	957	208,306	2,370	-	-	3,212	-	34,273	-	251,162	
(10) Subcontracted Services	25	2,050	675	40,121,615	169,133	158,773	150,637	-	4,724	49,750	420,267	1,636	16,408	41,095,693	
(11) Insurance	12,426	28	12,440	1,336,150	30,528	89,917	9,965	-	3,100	15,351	6,235	3,205	39,169	1,558,514	
(12) Interest	-	-	-	-	-	118,976	15,296	-	-	-	-	-	-	134,272	
(13) Other Expense - Operating Supplies	10,996	15,566	7,033	210,685	99,793	193,647	19,468	3,078	6,603	14,180	15,396	21,185	20,094	637,724	
(14) In-Kind	-	-	-	-	240,059	-	24,348	-	-	-	-	-	-	264,407	
(15) Other Expense - Miscellaneous	3,319	5,829	580	21,216	16,724	24,490	5,263	776	4,324	16,932	43,527	7,283	40,183	190,446	
(16) Unallowable Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Other Expenses</b>	<b>220,112</b>	<b>198,828</b>	<b>248,098</b>	<b>97,596,027</b>	<b>1,586,346</b>	<b>2,047,873</b>	<b>367,409</b>	<b>26,425</b>	<b>177,477</b>	<b>2,663,434</b>	<b>1,951,044</b>	<b>153,088</b>	<b>7,058,952</b>	<b>114,295,113</b>	
<b>Total Personnel and Other Expenses</b>	<b>1,769,769</b>	<b>2,361,115</b>	<b>1,887,385</b>	<b>112,727,430</b>	<b>4,162,970</b>	<b>9,599,668</b>	<b>4,563,857</b>	<b>674,705</b>	<b>1,307,015</b>	<b>4,609,698</b>	<b>7,316,346</b>	<b>2,275,483</b>	<b>9,891,038</b>	<b>163,146,479</b>	
<b>C. Distributed Costs</b>															
Other Support	79,384	105,910	80,640	2,347,077	186,733	430,600	204,715	30,264	58,627	206,771	325,677	102,068	365,390	4,523,856	
Administration	111,521	150,856	114,862	3,860,716	265,979	613,340	291,593	43,108	83,507	294,522	463,890	145,385	492,122	6,931,401	
<b>Total Distributed Indirect Costs</b>	<b>190,905</b>	<b>256,766</b>	<b>195,502</b>	<b>6,207,793</b>	<b>452,712</b>	<b>1,043,940</b>	<b>496,308</b>	<b>73,372</b>	<b>142,134</b>	<b>501,293</b>	<b>789,567</b>	<b>247,453</b>	<b>857,512</b>	<b>11,455,257</b>	
<b>Total Operating Expenses</b>	<b>1,960,674</b>	<b>2,617,881</b>	<b>2,082,887</b>	<b>118,935,223</b>	<b>4,615,682</b>	<b>10,643,608</b>	<b>5,060,165</b>	<b>748,077</b>	<b>1,449,149</b>	<b>5,110,991</b>	<b>8,105,913</b>	<b>2,522,936</b>	<b>10,748,550</b>	<b>174,601,736</b>	
<b>D. Unallowable Costs</b>															
Allowable Operating Expenses	1,960,674	2,617,881	2,082,887	118,935,223	4,615,682	10,643,608	5,060,165	748,077	1,449,149	5,110,991	8,105,913	2,522,936	10,748,550	174,601,736	
<b>E. Capital Expenditures</b>	\$ -	\$ 6,930	\$ -	\$ -	\$ 737	\$ 5,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,604	\$ 84,005

The accompanying notes are an integral part of these financial statements.



**CITRUS HEALTH NETWORK, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES AND COST CENTER EXPENSES SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Expense Categories	Program Services										Program Total	Support Services			Combined Totals
	Medical Services	Navigate	Outpatient	Pharmacy	Prevention Intervention	Residential Level I	Residential Level II	Ryan White	Short-term Residential Treatment	Program Sub Total		General and Administrative	Other Support	Support Services Total	
<b>A. Personnel Expenses</b>															
(1) Salaries	\$ 7,654,510	\$ 1,070,937	\$ 7,984,744	\$ 1,459,391	\$ 1,210,148	\$ 3,782,432	\$ 1,325,413	\$ 391,448	\$ 1,937,439	\$ 26,816,462	\$ 68,397,740	\$ 6,203,792	\$ 2,839,447	\$ 9,043,239	\$ 77,440,979
(2) Fringe benefits	1,485,504	236,172	1,368,252	278,004	225,056	681,570	226,169	85,410	364,138	4,950,275	12,220,363	1,071,910	615,273	1,687,183	13,907,546
<b>Total Personnel Expenses</b>	<b>9,140,014</b>	<b>1,307,109</b>	<b>9,352,996</b>	<b>1,737,395</b>	<b>1,435,204</b>	<b>4,464,002</b>	<b>1,551,582</b>	<b>476,858</b>	<b>2,301,577</b>	<b>31,766,737</b>	<b>80,618,103</b>	<b>7,275,702</b>	<b>3,454,720</b>	<b>10,730,422</b>	<b>91,348,525</b>
<b>B. Other expenses</b>															
(1) Building occupancy	1,130,890	34,565	191,793	43,480	35,986	472,583	87,767	25,915	183,033	2,206,012	4,868,570	171,192	538,574	709,766	5,578,336
(2) Other Expense - Client Cost	3,601	8,200	1,610	-	20,068	23,693	21,427	32,592	3,708	114,899	65,038,900	-	-	-	65,038,900
(3) Other Expense - E.H.R.	226,785	24,199	157,567	47,304	42,059	115,036	36,343	15,389	78,234	742,916	1,611,017	101,982	188,380	290,362	1,901,379
(4) Professional Services	38,194	-	161,108	70,686	12,236	5,901	1,973	18	3,290	293,406	362,589	440,494	384,143	824,637	1,187,226
(5) Travel	1,760	478	41,443	1,647	8,644	1,429	722	514	342	56,979	390,132	322,519	8,179	330,698	720,830
(6) Equipment	59,616	15	12,516	9,763	295	18,612	12,828	713	3,352	117,710	229,242	152,208	92,360	244,568	473,810
(7) Other Expense - Transportation	7,937	25,401	12,174	400,399	25,449	8,283	31,801	2,500	14,872	528,816	1,064,143	20,614	12,240	32,854	1,096,997
(8) Other Expense - Food	8,647	742	30,158	10	583	182,448	174,224	810	106,776	504,398	1,163,438	19,338	4,950	24,288	1,187,726
(9) Medical Expenses	226,264	-	45,722	6,470,518	-	55,625	934	53,424	42,110	6,894,597	7,145,759	642	20	662	7,146,421
(10) Subcontracted Services	620,909	22,575	581,179	8,635	1,607	91,238	2,228	-	39,696	1,368,067	42,463,760	274,959	29,169	304,128	42,767,888
(11) Insurance	83,470	-	38,276	4,342	6,252	35,707	37,278	-	1,610	206,935	1,765,449	300,077	64,546	364,623	2,130,072
(12) Interest	34,238	-	56,216	6,623	-	-	-	-	-	97,077	231,349	31,415	5,368	36,783	268,132
(13) Other Expense - Operating Supplie	115,559	702	56,847	29,069	9,751	138,312	46,104	5,079	60,978	462,401	1,100,125	130,418	99,735	230,153	1,330,278
(14) In-Kind	-	-	-	1,941,581	-	85,988	-	-	-	2,027,569	2,291,976	-	-	-	2,291,976
(15) Other Expense - Miscellaneous	60,998	931	246,635	53,218	10,964	9,381	8,799	460	6,061	397,447	587,893	700,196	1,754,917	2,455,113	3,043,006
(16) Unallowable Costs	-	-	-	-	-	-	-	-	-	-	-	524,605	-	524,605	524,605
<b>Total Other Expenses</b>	<b>2,618,868</b>	<b>117,808</b>	<b>1,633,244</b>	<b>9,087,275</b>	<b>173,894</b>	<b>1,244,236</b>	<b>462,428</b>	<b>137,414</b>	<b>544,062</b>	<b>16,019,229</b>	<b>130,314,342</b>	<b>3,190,659</b>	<b>3,182,581</b>	<b>6,373,240</b>	<b>136,687,582</b>
<b>Total Personnel and Other Expenses</b>	<b>11,758,882</b>	<b>1,424,917</b>	<b>10,986,240</b>	<b>10,824,670</b>	<b>1,609,098</b>	<b>5,708,238</b>	<b>2,014,010</b>	<b>614,272</b>	<b>2,845,639</b>	<b>47,785,966</b>	<b>210,932,445</b>	<b>10,466,361</b>	<b>6,637,301</b>	<b>17,103,662</b>	<b>228,036,107</b>
<b>C. Distributed Costs</b>															
Other Support	522,104	63,916	492,795	460,867	72,177	256,047	90,340	27,556	127,643	2,113,445	6,637,301	-	(6,637,301)	(6,637,301)	-
Administration	743,677	91,040	701,930	656,452	102,808	364,709	128,679	39,247	181,813	3,010,355	9,941,756	(9,941,756)	-	(9,941,756)	-
<b>Total Distributed Indirect Costs</b>	<b>1,265,781</b>	<b>154,956</b>	<b>1,194,725</b>	<b>1,117,319</b>	<b>174,985</b>	<b>620,756</b>	<b>219,019</b>	<b>66,803</b>	<b>309,456</b>	<b>5,123,800</b>	<b>16,579,057</b>	<b>(9,941,756)</b>	<b>(6,637,301)</b>	<b>(16,579,057)</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>13,024,663</b>	<b>1,579,873</b>	<b>12,180,965</b>	<b>11,941,989</b>	<b>1,784,083</b>	<b>6,328,994</b>	<b>2,233,029</b>	<b>681,075</b>	<b>3,155,095</b>	<b>52,909,766</b>	<b>227,511,502</b>	<b>524,605</b>	<b>-</b>	<b>524,605</b>	<b>228,036,107</b>
<b>D. Unallowable Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>524,605</b>	<b>-</b>	<b>524,605</b>	<b>524,605</b>
<b>Allowable Operating Expenses</b>	<b>13,024,663</b>	<b>1,579,873</b>	<b>12,180,965</b>	<b>11,941,989</b>	<b>1,784,083</b>	<b>6,328,994</b>	<b>2,233,029</b>	<b>681,075</b>	<b>3,155,095</b>	<b>52,909,766</b>	<b>227,511,502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>227,511,502</b>
<b>E. Capital Expenditures</b>	<b>\$ 12,093</b>	<b>\$ -</b>	<b>\$ 2,709</b>	<b>\$ 15,672</b>	<b>\$ -</b>	<b>\$ 7,786</b>	<b>\$ 110,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 148,993</b>	<b>\$ 232,998</b>	<b>\$ 562,914</b>	<b>\$ 55,687</b>	<b>\$ 618,601</b>	<b>\$ 851,599</b>

The accompanying notes are an integral part of these financial statements.

**CITRUS HEALTH NETWORK, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 794,942
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation and amortization	887,421
Reduction of right-of-use assets	991,278
Change in Operating lease liability	(872,045)
Change in allowance for doubtful accounts	505,489
(Increase) Decrease in assets:	
Grants receivable	(2,755,322)
Accounts receivable	1,592,316
Prepaid expenses	801,366
Advances and loans to sponsored companies, net	(13,559)
Inventory	(142,021)
Deposits and other assets	(35,010)
Decrease in liabilities:	
Accounts payable and accrued expenses	(3,717,975)
Deferred revenue	(6,319,634)
Total adjustments	<u>(9,077,696)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(8,282,754)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Property and equipment acquisitions, net of sales	(1,649,785)
NET CASH USED IN INVESTING ACTIVITIES	<u>(1,649,785)</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Repayment of notes payable	(799,410)
NET CASH USED IN FINANCING ACTIVITIES	<u>(799,410)</u>
 NET DECREASE IN CASH	 (10,731,949)
 CASH AT BEGINNING OF YEAR	 <u>26,722,942</u>
 CASH AT YEAR END	 <u><u>\$ 15,990,993</u></u>

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**SUPPLEMENTAL DISCLOSURES:**

Interest paid	<u><u>\$ 268,131</u></u>
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The accompanying notes are an integral part of these financial statements.

**CITRUS HEALTH NETWORK, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Citrus Health Network, Inc. (the "Center") was incorporated in the State of Florida on October 2, 1978 as a not-for-profit corporation for the purpose of providing behavioral health services. In 2004, the Health Resources and Services Administration (HRSA) designated Citrus Health Network, a Federally Qualified Health Center (FQHC). Citrus currently provides comprehensive primary health and behavioral health care services.

On July 1, 2019, the Center was awarded a contract with the Department of Children and Families, and is administered by a division of the Center, Family Care Network ("FCN").

**Financial Statement Presentation**

The financial statements have been prepared on the accrual basis of accounting and in accordance with the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"). The Center is required to report information regarding its financial position and activities according to two classes of net assets based on the existence or absence of donor-imposed restrictions on the use of the net assets. The two net asset categories are as follows:

Net Assets Without Donor Restrictions

The portion of the net assets of the Center that can be used subject to the broad limits resulting from the nature of the Center, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws. In some cases, the use of these resources is also subject to limits resulting from contractual agreements with suppliers, creditors, and others entered into by the Center in the normal course of business. The Center has the greatest ability to choose when using these resources. Net assets without donor restrictions generally result from contributions that are not subject to donor-imposed restrictions.

Net Assets With Donor Restrictions

The portion of net assets of the Center that is subject to either donor-imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Center's choices when using these resources because the Center has a fiduciary responsibility to its donors to follow the donors' instructions. Net assets with donor restrictions generally result from donor-restricted contributions. As of June 30, 2023, net assets with donor restrictions totaled \$1,053,241.

**Restricted Contributions Whose Restrictions Are Met in the Same Reporting Period**

Donor restricted contributions whose restrictions are met in the same reporting period, are reported as unrestricted within the unrestricted fund.

**Property and Equipment**

Property and equipment are recorded at cost. Depreciation, including the amortization of capitalized leases is provided for on the straight-line method over the estimated useful lives of the assets. Cost of major additions and improvements are capitalized and expenditures for maintenance and repairs which do not extend the useful life of the assets are expensed. Donated equipment is recorded at fair market value at the date of the gift.

**Impairment of Long-Lived Assets**

Management evaluates the recoverability of the investment in long-lived assets on an ongoing basis and recognizes any impairment in the year of determination. Long-lived assets were tested for impairment as of June 30, 2023, and in the opinion of management, there was no impairment. It is reasonably possible that relevant conditions could change in the near term and necessitate a change in management's estimate of the recoverability of these assets.

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Contributed Services**

Contributed services are reflected in the financial statements at the fair value of the services received. The contributions of services are recognized if the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills that are provided by the individual possessing those skills and would typically need to be purchased if not provided by donation.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Income Taxes**

The Center is exempt from income tax under Section 501(c) (3) of the Internal Revenue Code and therefore, has made no provision for federal income taxes in the accompanying financial statements. In addition, the Center qualifies for the charitable contribution deduction under Section 170 (b) (1) (A) and has been classified as an organization other than a private foundation under Section 509 (a) (2).

There are no reserves held for uncertain tax positions at June 30, 2023. Tax years that are open under the statute of limitations remain subject to examination by the IRS. The Center is generally no longer subject to U.S. Federal or State examinations by tax authorities for years before 2020.

**Accounts Receivable**

Accounts receivable are stated at the amount the Center expects to collect. The Center maintains allowances for doubtful accounts and for estimated losses resulting from the inability of its customers to make required payments. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current economic industry trends, and changes in customer payment terms. If the financial condition of the Center's customers were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Based on management's assessment, the Center provides for estimated uncollectible amounts through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the Center has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

**Cash and Cash Equivalents**

The Center considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**Third-Party Reimbursements**

Net patient service revenue is reported at the estimated net realizable amounts from third-party payers. Because the Center is a federally qualified health center, the Center must prepare FQHC cost reports. These reports are subject to audit. Any adjustments to the cost reports are recorded in the year they become known.

**Credit Risk**

The Center may, from time to time, be subject to credit risk to its cash and cash equivalent investments, which are placed with high credit-quality financial institutions.

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Allocation of Administrative & Indirect Costs**

Professional Support Services are allocated based on amounts budgeted by senior management and by way of analysis as to expenditures for each program. Main building costs are allocated by the square footage of each program. Pharmacy costs are allocated by prescriptions prescribed per program.

**Fair Value of Financial Instruments**

Unless otherwise indicated, the fair values of all reported assets and liabilities that are financial instruments approximate the carrying values of such amounts.

**Functional Allocation of Expenses**

The costs of providing programs and other activities have been summarized on a functional basis in the statements of functional expenses. The financial statements report certain categories of expenses that are attributable to the program or supporting function of the Center, including certain administrative costs, depreciation, interest, and insurance. Allocation of such expenses is based upon the Center's personnel time and effort. Such estimates are determined by management.

**Accounting Pronouncements**

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which will require leases to be recorded as an asset on the balance sheet for the right to use the leased asset and a liability for the corresponding lease obligation for leases with terms of more than twelve months. The Organization adopted ASU 2016- 02 with an implementation date of July 1, 2022. There was no material impact to beginning net assets as a result of the adoption and therefore no cumulative adjustment was required. The Organization has adopted ASU 2016-02, in these financial statements. See note 7.

**Subsequent Events**

The Center has evaluated subsequent events through December 22, 2023, which is the date the financial statements were available to be issued.

NOTE 2 – GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable from awards, patients, and third-party payers consist of the following as of June 30, 2023:

Grants receivable	<u>\$ 7,458,652</u>
Accounts receivable	5,464,605
Less: allowance for doubtful accounts	<u>(2,913,711)</u>
	<u>2,550,894</u>
Total account receivable, net	<u>\$ 10,009,546</u>

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 3 – RELATED PARTIES/ ADVANCES AND LOANS TO SPONSORED COMPANIES**

The amounts recorded as advances and loans to sponsored companies represent expenses paid on behalf of two affiliated organizations. The Center and these affiliated organizations share the same management and board of directors. There is no conflict of interest between the Center and these organizations since they operate within the same mission of Citrus Health Network. These advances will be repaid from future operations of the sponsored companies when funds are available and they obtain approval from the U.S. Department of Housing and Urban Development ("HUD").

The Center sponsors Buena Vista of Northwest Dade, Inc. ("Buena Vista"), a non-profit organization that owns and operates a housing facility for elderly and handicapped persons under HUD Section 202. As of June 30, 2023, the Center had an outstanding balance of \$324,872 due from Buena Vista used to fund operations. For the year ended June 30, 2023, Buena Vista had \$689,053 in total assets and \$216,805 in net assets. In addition, Buena Vista had \$150,362 in total revenues for the year ended June 30, 2023.

The Center also sponsors Northwest Dade Adult Residential Treatment Systems, Inc. ("NWDARTS"), a non-profit organization that owns and operates a multifamily residential apartment project for eligible families under HUD Section 202. At June 30, 2023, the amount due to the Center aggregated \$226,196, which has been fully allowed for. For the year ended June 30, 2023, NWDARTS had total assets of \$262,121 and an accumulated deficit of \$231,486. In addition, NWDARTS had \$175,899 in total revenues for the year ended June 30, 2023.

Due from Buena Vista	\$ 324,872
Due from NWDARTS	355,192
	<u>781,630</u>
Less: allowance for doubtful accounts	(551,068)
	<u><u>\$ 230,562</u></u>

**NOTE 4 – PROPERTY AND EQUIPMENT, NET**

Property and equipment consists of the following:

	<u>Estimated Useful Life</u>	
Land		\$ 2,837,617
Building and improvements	30 Years	14,762,370
Furniture, equipment and vehicles	5 Years	6,680,620
Leasehold improvements	5 Years	2,433,483
		<u>26,714,090</u>
Less: accumulated depreciation and amortization		(16,739,613)
Property and equipment, net		<u><u>\$ 9,974,477</u></u>

Property and equipment serve as collateral on installment and mortgages payable as indicated in Note 5.

Depreciation and amortization expense as of June 30, 2023 was \$887,421.

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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NOTE 5 – INSTALLMENTS, MORTGAGES AND NOTES PAYABLE AND LINE OF CREDIT

Installments and Other Obligations

On March 2018, the Center entered into a promissory note in the amount of \$5,200,000. The note bears interest at a fixed rate of 5%. The note requires one interest only payment followed by monthly consecutive principal and interest payments of \$41,321 until maturity March 2033. In addition, the promissory note has certain covenants, such as a minimum depository relationship, mandatory annual repayment terms, as well as debt service coverage ratio. The note is collateralized by real property.

\$ 3,530,776

On May 2018, the Center entered into a note payable with unrelated not for profit for the original amount of \$890,036. The note does not call for interest nor principal payments for the first 9 months. Beginning February 4, 2019 interest accrues at a rate of 4.75% per annum. Beginning on March 4, 2019, monthly payments of principal and interest in the amount of \$6,922 are required. All unpaid interest and principal is due January 2034.

694,158

\$ 4,224,934

Less current portion

(379,294)

Long term portion

\$ 3,845,640

Installments and other obligations consist of the following:

<u>Fiscal years ending June 30,</u>	
2024	\$ 379,294
2025	395,187
2026	415,514
2027	436,571
2028	459,313
Thereafter	2,139,055
Total	<u>\$ 4,224,934</u>

Line of Credit

In March 2018, the Center obtained a revolving line of credit in the amount of \$2,500,000. The line of credit is callable on demand and matured in March of 2023. In June 2023, the line of credit was amended and the revolving promissory note increased to \$5,000,000 and matures in September of 2026. The Center will pay regular payments of all accrued unpaid interest due each payment date beginning June 2023. Interest is charged at the wall street journal prime rate plus 1% with a floor interest rate of 5.25%. In addition, the line of credit has certain covenants such as a minimum depository relationship, mandatory annual repayment terms as well as debt service coverage ratio. The note is collateralized by real property.

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 5 – INSTALLMENTS, MORTGAGES AND NOTES PAYABLE AND LINE OF CREDIT (Continued)**

Both the promissory note and the line of credit are collateralized by the property located at 4175 W 20 Avenue, Hialeah, FL including all fixtures, inventories and equipment. Both the promissory note and the line of credit have certain restrictive covenants some of which require audited financial statements within a prescribed time after fiscal year end as well as a specific debt to service ratio.

**NOTE 6 – SUPPORT AND REVENUES**

Approximately 76% of the Center’s revenue is derived from federal, state, and local government grants for the year ended June 30, 2023. The current level of the Center’s operations and program services may be impacted or segments discontinued, if the funding is not renewed. The Center is dependent upon government support for its operation and the timeliness in which the grants are collected is essential to meet the normal cash flow needs of the Center. For financial statements purposes, grant revenue is recognized based on expenses incurred.

The Center provides primary care and behavioral health services to residents of Miami-Dade County. Most of these patients are classified as indigent and/or are covered by Medicaid.

**NOTE 7 – LEASES**

The Center determines if an arrangement is a lease at the inception of a contract and recognizes operating lease expense on a straight-line basis over the lease term. Leases with an initial term of twelve months or less are not recorded on the statement of financial position and are included as other lease cost on the statement of functional expenses. The Center has various leases for apartments, office spaces and equipment. These leases expire at various date through July 2028. The Center has lease agreement for various copier machines; this agreement is for a 38-month term starting in August 1, 2022, lease payments are paid monthly.

The components of lease expense as of June 30, 2023 were as follows:

<b><u>Operating lease</u></b>	<b><u>2023</u></b>
Right-of-use asset:	
Operating lease asset	\$ 4,433,780
Lease liabilities:	
Current operating lease liability	1,350,791
Noncurrent operating lease liability	<u>3,202,222</u>
Total operating lease liability	<u><u>\$ 4,553,013</u></u>

Lease expense for the year ended June 30, 2023 was approximately \$1,437,626 and is included in rent occupancy on the statement of functional expenses. Rent expense for the year ended June 30, 2023 was approximately \$10,808,000. A substantial portion (approximately \$8,554,000) of the expense was payments that the Center paid on behalf of the individuals serviced by the Center.



**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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NOTE 7 – LEASES (Continued)

The discount rate use was the Center incremental rate at the inception date of the lease, which was 5%. The future lease payments below summarize the remaining future undiscounted cash flows for the operating lease as of June 30, 2023, and a reconciliation to operating lease liability reported on the statement of financial position:

Year ending December 31,	
2024	\$ 1,659,479
2025	1,323,285
2026	1,105,745
2027	691,316
2028	<u>147,651</u>
Total lease payments	4,927,476
Less: imputed interest	<u>(374,463)</u>
Present value of lease liability	<u><u>\$ 4,553,013</u></u>

NOTE 8 – CONTRIBUTED SERVICES

Contributed services recognized for the year ended June 30, 2023, in the amount of approximately \$62,860 represents in-kind services received from Miami-Dade School Board at no charge to support the Center's residential and day treatment programs.

NOTE 9 – STATE EXCLUDED COSTS

State excluded costs in the accompanying schedule of functional expenses totaled approximately \$524,605 for the year ended June 30, 2023.

NOTE 10 – FAIR VALUE MEASUREMENTS

For the year ended June 30, 2023, the Center adapted FASB ASC, *Fair Value Measurements*, which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Center uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Center measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

FASB ASC establishes a three-level valuation hierarchy for measurement and disclosure of fair value. The valuation hierarchy is based upon the transparency of inputs used to measure fair value. The three levels are as follows:

Level 1 – asset value is based on actual quoted prices in active markets for identical securities (market-to-market).

Level 2 – other significant observable inputs are used to arrive at fair value (including yield, quality, coupon rate, maturity, issue type, quoted prices for similar securities, prepayment speeds, trading characteristics, etc.).

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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NOTE 10 – FAIR VALUE MEASUREMENTS (Continued)

Level 3 – significant unobservable inputs (including management’s own assumptions in determining the fair value of investments).

The Center’s investments are reported at fair value in the accompanying statements.

June 30, 2023

	Fair Value	Fair Value Measurements Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments - Privately Held	\$ 463,000	\$ -	\$ -	\$ 463,000
	<u>\$ 463,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,000</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

Investments are recorded at cost. The Center’s management believes that the fair value of these investments approximate their cost.

A summary of the changes in Level 3 assets, measured at fair value on a recurring basis at June 30, 2023 is as follows:

Balance at beginning of year	\$ 463,000
Purchases (sales)	-
Balance at ending of year	<u>\$ 463,000</u>

NOTE 11 – INVESTMENTS

The Center Holds interest in several Companies: Health Choice Care, LLC., Florida Premier, Inc., Family Urgent Care Centers of South Florida Inc., Eckerd Youth Alternatives, Inc. and Behavioral Health Partner, LLC.

Health Choice Care, LLC

In 2015, the Center entered into a membership interest purchase agreement with Health Choice Care (“HCC”). HCC was formed as an Accountable Care Organization to contract with the Centers for Medicare and Medicaid services. The Center has an investment of 1,991 units in the amount of \$199,100 during fiscal year ended June 30, 2023.

Florida Premier

The Center has an investment in Florida Premier, Inc. in the amount of \$16,000 as of June 30, 2023.

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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NOTE 11 – INVESTMENTS (Continued)

Pediatric and Family Urgent Care Centers of South Florida, Inc. and Pediatric Family Clinics

The Center has an investment in Pediatric and Family Urgent Care Centers of South Florida, Inc. and Pediatric Family Clinics in the amount of \$150,000 as of June 30, 2023.

Eckerd Youth Alternatives, Inc.

The Center has an investment in Eckerd Youth Alternative in the amount of \$47,900 as of June 30, 2023.

Behavioral Health Partners, LLC

The Center has an investment in Behavioral Health Partners, LLC. in the amount of \$50,000 as of June 30, 2023.

At June 30, 2023, total investments amounted to \$463,000, which includes Health Choice Care, LLC., Florida Premier, Inc., Family Urgent Care Centers of South Florida Inc., Eckerd Youth Alternative, Inc. and Behavioral Health Partner, LLC.

NOTE 12 – LITIGATION

Counsel for the Center has indicated that there are several litigation cases pending against the Center. Counsel and management have indicated that the cases are covered by insurance. Management of the Center has indicated that an adjustment is not needed to these financial statements because any loss contingency would be covered by the Center's liability insurance.

NOTE 13 – SUPPORT FROM OUTSIDE AGENCIES

The Center receives a substantial amount of its support from federal, state, and local government grants and contracts. Accordingly, the Center is subject to audit examination by its funding sources to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment may be required.

NOTE 14 – NET ASSETS WITH DONOR RESTRICTIONS

In prior years, the County contributed \$2,000,000 towards the acquisition of a building, with the condition that the Center continues operating as a facility benefiting the public for at least 25 to 30 years. Accordingly, each year, \$70,000 will be released from restriction. The balance in donor restricted net assets at June 30, 2023 is \$950,000, and the assets are classified under property and equipment in the Statements of Financial Position.

In addition, the Center has \$103,241 in net assets with donor restrictions with a purpose restriction of welcome home packages. The assets are classified under cash in the Statement of Financial Position.

**CITRUS HEALTH NETWORK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2023**

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**NOTE 15 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following table reflects the Center’s financial assets as of June 30, 2023, reduced by amounts not available for general use within one year as of June 30, 2023 because of the contractual or donor-imposed restrictions or internal designations:

Financial assets at year-end:	
Cash	\$ 15,990,993
Accounts receivable	2,550,894
Grants receivable	7,458,652
Inventory	575,177
Total financial assets	<u>26,575,716</u>
Less amounts not available to be used within one year:	
Cash: donor restricted	(103,241)
	<u>(103,241)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 26,472,475</u></u>

The Center has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

**NOTE 16 – OPERATIONS OF FCN**

These financial statements include the operations of Citrus Family Care Network (“FCN”), a division of Citrus Health Network.

For the year ended June 30, 2023, FCN incurred a loss, which resulted in a net deficit for that division. Management is confident that FCN will receive additional contract funds from DCF to cover this and any other future losses. Historically, DCF has funded the losses of Child Welfare Lead Agencies.

SUPPLEMENTARY INFORMATION

**CITRUS HEALTH NETWORK, INC.**  
**STATEMENT OF FINANCIAL POSITION - INTERDIVISIONAL**  
**AS OF JUNE 30, 2023**

	CHN	FCN	Total	Interdivisional Elimination	Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 13,094,957	\$ 2,896,036	\$ 15,990,993	\$ -	\$ 15,990,993
Funds held for clients - social security benefits	-	205,467	205,467	-	205,467
Grants receivable - federal and non-federal awards	7,415,332	43,320	7,458,652	-	7,458,652
Accounts receivable - patients and third-party payers, net of allowance	2,550,894	-	2,550,894	-	2,550,894
Prepaid expenses	728,720	797,672	1,526,392	-	1,526,392
Inventory	447,347	127,830	575,177	-	575,177
Interdivisional receivable	1,058,628	-	1,058,628	(1,058,628)	-
<b>TOTAL CURRENT ASSETS</b>	<b>25,295,878</b>	<b>4,070,325</b>	<b>29,366,203</b>	<b>(1,058,628)</b>	<b>28,307,575</b>
<b>PROPERTY AND EQUIPMENT, net</b>	<b>9,970,037</b>	<b>4,440</b>	<b>9,974,477</b>	<b>-</b>	<b>9,974,477</b>
<b>OTHER ASSETS</b>					
Right-of-use-assets: operating leases	4,433,780	-	4,433,780	-	4,433,780
Advances and loans to sponsored companies, net	230,562	-	230,562	-	230,562
Long term investments	463,000	-	463,000	-	463,000
Deposits and other assets	262,819	-	262,819	-	262,819
<b>TOTAL OTHER ASSETS</b>	<b>5,390,161</b>	<b>-</b>	<b>5,390,161</b>	<b>-</b>	<b>5,390,161</b>
<b>TOTAL ASSETS</b>	<b>\$ 40,656,076</b>	<b>\$ 4,074,765</b>	<b>\$ 44,730,841</b>	<b>\$ (1,058,628)</b>	<b>\$ 43,672,213</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 6,796,180	\$ 3,730,932	\$ 10,527,112	\$ -	\$ 10,527,112
Due to clients - social security benefits	-	205,467	205,467	-	205,467
Installment, line of credit, and other obligations including capital leases, current portion	497,270	-	497,270	-	497,270
Lease obligations, current portion	1,350,791	-	1,350,791	-	1,350,791
Interdivisional payables	-	1,058,628	1,058,628	(1,058,628)	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>8,644,241</b>	<b>4,995,027</b>	<b>13,639,268</b>	<b>(1,058,628)</b>	<b>12,580,640</b>
Installment and other obligations, including capital leases	3,727,664	-	3,727,664	-	3,727,664
Lease obligations, long-term portion	3,202,222	-	3,202,222	-	3,202,222
<b>TOTAL LIABILITIES</b>	<b>15,574,127</b>	<b>4,995,027</b>	<b>20,569,154</b>	<b>(1,058,628)</b>	<b>19,510,526</b>
<b>NET ASSETS</b>					
Without Donor Restriction	24,131,949	(1,023,503)	23,108,446	-	23,108,446
With Donor Restriction	950,000	103,241	1,053,241	-	1,053,241
<b>TOTAL NET ASSETS</b>	<b>25,081,949</b>	<b>(920,262)</b>	<b>24,161,687</b>	<b>-</b>	<b>24,161,687</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 40,656,076</b>	<b>\$ 4,074,765</b>	<b>\$ 44,730,841</b>	<b>\$ (1,058,628)</b>	<b>\$ 43,672,213</b>

The accompanying notes are an integral part of these financial statements.

**CITRUS HEALTH NETWORK, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS - INTERDIVISIONAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Without Donor Restriction			With Donor Restriction			Elimination	Total
	CHN	FCN	Total	CHN	FCN	Total		
SUPPORT AND REVENUE								
PUBLIC SUPPORT								
Federal, State, and Local grants	\$ 57,866,179	\$ 123,691,274	\$ 181,557,453	\$ -	\$ -	\$ -	\$ (6,811,142)	\$ 174,746,311
TOTAL PUBLIC SUPPORT	57,866,179	123,691,274	181,557,453	-	-	-	(6,811,142)	174,746,311
COMMUNITY SUPPORT								
United Way	129,248	-	129,248	-	-	-	-	129,248
Contributed services	62,860	-	62,860	-	-	-	-	62,860
Contribution	7,016	121,700	128,716	-	171,775	171,775	-	300,491
TOTAL COMMUNITY SUPPORT	199,124	121,700	320,824	-	171,775	171,775	-	492,599
TOTAL SUPPORT	58,065,303	123,812,974	181,878,277	-	171,775	171,775	(6,811,142)	175,238,910
REVENUE								
Patient services, net	50,393,321	-	50,393,321	-	-	-	-	50,393,321
In-kind and other revenues	2,731,432	453,546	3,184,978	-	-	-	-	3,184,978
TOTAL REVENUE	53,124,753	453,546	53,578,299	-	-	-	-	53,578,299
TOTAL SUPPORT AND REVENUE	111,190,056	124,266,520	235,456,576	-	171,775	171,775	(6,811,142)	228,817,209
EXPENSES								
Program services	96,693,739	121,049,848	217,743,587	-	-	-	(6,811,142)	210,932,445
Support services	12,407,145	4,696,517	17,103,662	-	-	-	-	17,103,662
TOTAL EXPENSES	109,100,884	125,746,365	234,847,249	-	-	-	(6,811,142)	228,036,107
Change in net assets before investment income	2,089,172	(1,479,845)	609,327	-	171,775	171,775	-	781,102
Investment income	13,840	-	13,840	-	-	-	-	13,840
Net assets released from restrictions	70,000	185,263	255,263	(70,000)	(185,263)	(255,263)	-	-
CHANGE IN NET ASSETS	2,173,012	(1,294,582)	878,430	(70,000)	(13,488)	(83,488)	-	794,942
NET ASSETS AT BEGINNING	21,958,937	271,079	22,230,016	1,020,000	116,729	1,136,729	-	23,366,745
NET ASSETS AT END OF YEAR	\$ 24,131,949	\$ (1,023,503)	\$ 23,108,446	\$ 950,000	\$ 103,241	\$ 1,053,241	\$ -	\$ 24,161,687

The accompanying notes are an integral part of these financial statements.



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*

---

Armando Aburto, C.P.A.  
Jorge Albeirus, C.P.A.  
Viviana Bruno, C.P.A.  
Lisset I. Cascudo, C.P.A.  
Michelle del Sol, C.F.E., C.P.A.  
Elizabeth Jarvis, C.P.A.  
Cristy C. Rubio, C.P.A.  
Pedro L. Silva, C.P.A.  
Michael Vildosola, C.P.A.

The Board of Directors of  
Citrus Health Network, Inc.  
Hialeah, Florida

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 Citrus Health Network, Inc. (the “Center”) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and cash flows for the year then ended, and the notes to the financial statements, and have issued our report thereon dated December 22, 2023.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center’s internal control over financial reporting (internal control) to determine the 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 the Center’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Center’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 a 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. 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 the Center’s financial statements are free from 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 determination of financial statement amounts. 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 Center’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 Center’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Coral Gables, Florida  
December 22, 2023



CERTIFIED PUBLIC ACCOUNTANTS

**CITRUS HEALTH NETWORK, INC.**

SINGLE AUDIT REPORT

FOR THE YEAR ENDED  
JUNE 30, 2023

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors of  
Citrus Health Network, Inc.  
Hialeah, Florida

### Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the Schedule of Expenditures of Federal Awards and State Financial Assistance of Citrus Health Network, Inc. (the "Center") for the year ended June 30, 2023, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal awards and state financial assistance presents fairly, in all material respects, the Expenditures of Federal Awards and State Financial Assistance of the Center 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 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; 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 are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

### *Responsibilities of Management for the Schedule*

Management is responsible for the preparation and fair presentation of the schedule 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 the schedule that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibilities for the Audit of the Schedule*

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 schedule.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 schedule.
- 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 Center'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 schedule.

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.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statement. The accompanying Schedule of State Earnings, Schedule of Cost Center Actual Expenses and Revenues – Substance Abuse and Mental Health, and Schedule of Bed Day Availability Payments are presented for the purposes of additional analysis as required by South Florida Behavioral Health and Broward Behavioral Health Coalition and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates to directly from the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly, stated in all material respects, in relation to the financial statement as a whole.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
December 22, 2023



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND MAJOR STATE PROJECT  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE AND  
CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL***

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Board of Directors  
Citrus Health Network, Inc.  
Hialeah, Florida

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

***Opinion on Each Major Federal Program and State Project***

We have audited Citrus Health Network, Inc.’s. (the “Center”), compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *OMB Circular Compliance Supplement*, and the requirements described in the *Department of Financial Services’ State Projects Compliance Supplement*, that could have a direct and material effect on each of Center’s major federal programs and state projects for the year ended June 30, 2023. The Center’s major federal programs and state projects are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2023.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 Rules of the Auditor General of the State of Florida. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center 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. Our audit does not provide a legal determination of the Center’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 Center's federal programs and state projects.

## ***Auditor's Responsibility***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting 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 the Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, 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 the Center'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 Center'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 and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Center'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 and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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 and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
December 22, 2023

**CITRUS HEALTH NETWORK, INC.**  
**SCHEDULE OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<i>Federal Agency/ Program Title/ Pass-Through Grantor</i>	<i>Federal ALN Number</i>	<i>Contract Number</i>	<i>CHN Expenditure</i>	<i>FCN Expenditure</i>	<i>Total Expenditure</i>	<i>Transfer to Subrecipients</i>
<b>U.S. Department of Agriculture:</b>						
Special Supplemental Nutrition Program for Women, Infants, and Children Program: Passed through Miami-Dade County Department of Health and Human Services	10.557	04-3001-013-0570-L01	\$ 80,685	\$ -	\$ 80,685	\$ -
<b>Total U.S. Department of Agriculture</b>			<u>80,685</u>	<u>-</u>	<u>80,685</u>	<u>-</u>
<b>U.S. Department of Housing and Urban Development:</b>						
Community Development Block Grants Program: Passed through City of Hialeah	14.218	FY 2021-2022	7,126	-	7,126	-
Emergency Solutions Grant Program: Passed through City of Hialeah	14.231	ESG FY 2021-2022	1,217,004	-	1,217,004	-
Passed through City of Miami	14.231	ESG FY 2020-2022	37,019	-	37,019	-
<b>Program Total</b>			<u>1,254,023</u>	<u>-</u>	<u>1,254,023</u>	<u>-</u>
Supportive Housing Program: Passed through Better Way of Miami Supportive Housing, Inc.	14.235	FL0281L4D00XXXX	219,441	-	219,441	-
Continuum of Care Program: Passed through Miami-Dade County Homeless Trust	14.267	FL0363L4D002011/ FL0182L4D002114	121,477	-	121,477	-
Passed through Miami-Dade County Homeless Trust	14.267	FL0746L4D002002/ FL0746L4D002103	921,331	-	921,331	-
Passed through Miami-Dade County Homeless Trust	14.267	FL0227L4D002114	614,211	-	614,211	-
Passed through Miami-Dade County Homeless Trust	14.267	FL0431L4D002009/ FL0431L4D002110	1,869,190	-	1,869,190	-
Passed through Miami-Dade County Homeless Trust	14.267	FL0195L4D002114	2,849,669	-	2,849,669	-
Passed through Miami-Dade County Homeless Trust	14.267	FL0838L4D002001/ FL0838L4D002102	786,895	-	786,895	-
<b>Program Total</b>			<u>7,162,773</u>	<u>-</u>	<u>7,162,773</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>8,643,363</u>	<u>-</u>	<u>8,643,363</u>	<u>-</u>
<b>U.S. Department of Justice</b>						
Services for Trafficking Victims Program: Passed through Florida Department of Justice	16.320	SK253	52,654	-	52,654	-
<b>Total U.S. Department of Justice</b>			<u>52,654</u>	<u>-</u>	<u>52,654</u>	<u>-</u>
<b>U.S. Department of Transportation:</b>						
Enhanced Mobility of Seniors and Individuals with Disabilities Program: Passed through Florida Department of Transportation	20.513	FL-1001-2019-4	24,906	-	24,906	-
<b>Total U.S. Department of Transportation</b>			<u>24,906</u>	<u>-</u>	<u>24,906</u>	<u>-</u>
<b>U.S. Department of Veteran Affairs:</b>						
VA Supportive Services for Veteran Families Program: Passed through The Advocate Program	64.033	FY 2022-2023	169,106	-	169,106	-
<b>Total U.S. Department of Veteran Affairs</b>			<u>169,106</u>	<u>-</u>	<u>169,106</u>	<u>-</u>
<b>U.S. Department of Health and Human Services:</b>						
Enhance Safety of Children Affected by Substance Abuse Program: Passed through Miami IMPACT and Partner Project	93.087	N/A	-	594,574	594,574	348,256
Guardship Assistance Program: Passed through Florida Department of Children and Families	93.090	KJ138	-	87,640	87,640	-
Passed through Florida Department of Children and Families	93.090	KJ138 - MATCH	-	44,647	44,647	-
<b>Program Total</b>			<u>-</u>	<u>132,286</u>	<u>132,286</u>	<u>-</u>
Health Center Program: Direct - U.S. Department of Health and Human Services	93.224	1H8FCS41267-01-00	6,823,004	-	6,823,004	-
Direct - U.S. Department of Health and Human Services	93.527	H8GC548795-01-00	292,759	-	292,759	-
<b>Program Total</b>			<u>7,115,763</u>	<u>-</u>	<u>7,115,763</u>	<u>-</u>
Mental Health Research Grants Program: Passed through Florida International University	93.242	N/A	16,720	-	16,720	-
Passed through Northwell Health	93.242	AWD00001140-CHN	26,973	-	26,973	-
<b>Program Total</b>			<u>43,692</u>	<u>-</u>	<u>43,692</u>	<u>-</u>
Direct - U.S. Department of Health and Human Services	93.530	T9CHP46032-01-00 / T9CHP45660-01-00	475,346	-	475,346	-
Graduate Psychology Education Program Direct - U.S. Department of Health and Human Services	93.191	D40HP45678-02-00	173,942	-	173,942	-
CIP Direct - U.S. Department of Health and Human Services	93.526	21C8ECS44293C6	223,345	-	223,345	-
Substance Abuse and Mental Health Services Program: Direct - U.S. Department of Health and Human Services	93.829	1H79SM083057-01	1,388,292	-	1,388,292	-
Direct - U.S. Department of Health and Human Services	93.958	1H79SM085519-01	1,629,133	-	1,629,133	-
<b>Program Total</b>			<u>3,017,425</u>	<u>-</u>	<u>3,017,425</u>	<u>-</u>
Promoting Safe and Stable Families Program: Passed through Florida Department of Children and Families	93.556	KJ138	-	2,110,077	2,110,077	1,298,361
Passed through Florida Department of Children and Families	93.556	KJ138 - MATCH	-	83,582	83,582	62,493
<b>Program Total</b>			<u>-</u>	<u>2,193,659</u>	<u>2,193,659</u>	<u>1,360,854</u>
Temporary Assistance for Needy Families Program: Passed through South Florida Behavioral Health Network	93.558	ME225-12-08	155,408	-	155,408	-
Passed through Florida Department of Children and Families	93.558	KJ138	-	6,502,193	6,502,193	4,682,688
Passed through Florida Department of Children and Families	93.558	KJ138 - MATCH	-	5,334,772	5,334,772	3,273,141
<b>Program Total</b>			<u>155,408</u>	<u>11,836,965</u>	<u>11,992,373</u>	<u>7,955,829</u>
Child Care Development Fund (CCDF) Cluster: CCDF Block Grant Passed through Early Learning Coalition of Miami-Dade/Monroe	93.575	C21-01	803,887	-	803,887	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund: Grants to States for Access and Visitation Program: Passed through Florida Department of Children and Families	93.597	KJ138	-	31,671	31,671	31,671

See accompanying notes to the schedules of state financial assistance and federal awards.

**CITRUS HEALTH NETWORK, INC.  
SCHEDULE OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

<i>Federal Agency/ Program Title/ Pass-Through Grantor</i>	<i>Federal ALN Number</i>	<i>Contract Number</i>	<i>CHN Expenditure</i>	<i>FCN Expenditure</i>	<i>Total Expenditure</i>	<i>Transfer to Subrecipients</i>
<b>U.S. Department of Health and Human Services (Continued):</b>						
Chafee Education and Training Vouchers (ETV) Program:						
Passed through Florida Department of Children and Families	93.599	KJ138	-	542,871	542,871	-
Passed through Florida Department of Children and Families	93.599	KJ138 - MATCH	-	1,933,541	1,933,541	-
<b>Program Total</b>			-	2,476,412	2,476,412	-
Adoption and Legal Guardianship Incentive Payments Program:						
Passed through Florida Department of Children and Families	93.603	KJ138	-	83,643	83,643	-
Passed through Florida Department of Children and Families	93.603	KJ138 - MATCH	-	2,815,931	2,815,931	-
<b>Program Total</b>			-	2,899,574	2,899,574	-
Stephanie Tubbs Jones Child Welfare Services Program:						
Passed through Florida Department of Children and Families	93.645	KJ138	-	1,246,068	1,246,068	909,980
Passed through Florida Department of Children and Families	93.645	KJ138 - MATCH	-	1,060,694	1,060,694	781,581
<b>Program Total</b>			-	2,306,762	2,306,762	1,691,561
Foster Care Title IV-E Program:						
Passed through Florida Department of Children and Families	93.658	KJ138	-	15,059,211	15,059,211	6,965,517
Passed through Florida Department of Children and Families	93.658	KJ138 - MATCH	-	23,491,546	23,491,546	11,906,770
<b>Program Total</b>			-	38,550,757	38,550,757	18,872,287
Adoption Assistance Program:						
Passed through Florida Department of Children and Families	93.659	KJ138	-	15,083,047	15,083,047	1,271,402
Passed through Florida Department of Children and Families	93.659	KJ138 - MATCH	-	10,322,334	10,322,334	1,866,914
<b>Program Total</b>			-	25,405,381	25,405,381	3,138,316
Social Services Block Grant Program:						
Passed through Florida Department of Children and Families	93.667	KJ138	-	6,592,414	6,592,414	1,890,611
Passed through Florida Department of Children and Families	93.667	KJ138 - MATCH	-	2,261,223	2,261,223	643,408
<b>Program Total</b>			-	8,853,637	8,853,637	2,534,019
Child Abuse and Neglect State Grants Program:						
Passed through Florida Department of Children and Families	93.669	KJ138	-	193,533	193,533	106,166
Passed through Florida Department of Children and Families	93.669	KJ138 - MATCH	-	101,414	101,414	50,972
<b>Program Total</b>			-	294,948	294,948	157,138
John H. Chafee Foster Care Program for Successful Transition to Adulthood Program:						
Passed through Florida Department of Children and Families	93.674	KJ138	-	4,622,571	4,622,571	825,154
Passed through Florida Department of Children and Families	93.674	KJ138 - MATCH	-	1,099,868	1,099,868	320,988
Passed through Childnet, Inc.	93.674	CIT21RAP	96,381	-	96,381	-
<b>Program Total</b>			96,381	5,722,439	5,818,820	1,146,142
Medical Assistance Program:						
Passed through Florida Department of Children and Families	93.778	KJ138	-	518,940	518,940	257,917
Passed through Florida Department of Children and Families	93.778	KJ138 - MATCH	-	518,940	518,940	257,917
<b>Program Total</b>			-	1,037,881	1,037,881	515,834
State Opioid Response Discretionary Grant Program:						
Passed through South Florida Behavioral Health Network	93.788	ME225-12-08	180,000	-	180,000	-
HIV Emergency Relief Project Grants Program:						
Passed through Miami-Dade County	93.914	BURWCHN32	290,505	-	290,505	-
HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) Program:						
Passed through Florida Department of Health in Miami-Dade County	93.917	DEY 12	2,409	-	2,409	-
Block Grants for Community Mental Health Services Program:						
Passed through Broward Behavioral Health Coalition	93.958	34382	1,333,433	-	1,333,433	-
Passed through South Florida Behavioral Health Network	93.958	ME225-12-08	7,351,053	-	7,351,053	-
Passed through South Florida Behavioral Health Network	93.958	ME225-12-08 - MATCH	9,822,337	-	9,822,337	-
<b>Program Total</b>			18,506,823	-	18,506,823	-
Block Grants for Prevention and Treatment of Substance Abuse Program:						
Passed through South Florida Behavioral Health Network	93.959	ME225-12-08	1,495,967	-	1,495,967	-
Passed through South Florida Behavioral Health Network	93.959	ME225-12-08 - MATCH	763,786	-	763,786	-
Passed through South Florida Behavioral Health Network	93.959	ME225-12-08 CSA PPG	150,000	-	150,000	-
<b>Program Total</b>			2,409,754	-	2,409,754	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises						
	93.951	DEY20	200,000	-	200,000	-
<b>Total U.S. Department of Health and Human Services</b>			<b>33,694,679</b>	<b>102,336,945</b>	<b>136,031,624</b>	<b>37,751,907</b>
U.S. Department of Homeland Security:						
Disaster Grants-Public Assistance (Presidential Declared Disasters) ProgramL						
Passed through State of Florida Division of Emergency Management	97.036	(O86-UA103-00)(Disaster -4486DR)	28,071	-	28,071	-
<b>Total Expenditures of Federal Awards and Passed Through</b>			<b>\$ 42,693,464</b>	<b>\$ 102,336,945</b>	<b>\$ 145,030,409</b>	<b>\$ 37,751,907</b>

See accompanying notes to the schedules of state financial assistance and federal awards.

**CITRUS HEALTH NETWORK, INC.**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<i>State Agency/ Program Title/ Pass-Through Grantor</i>	<i>State CSFA Number</i>	<i>State Contract Number</i>	<i>CHN Expenditure</i>	<i>FCN Expenditure</i>	<i>Total Expenditure</i>	<i>Transfer to Subrecipients</i>
<b>Department of Children and Families</b>						
The Independent Living and Road-to-Independence Program:						
Direct - Department of Children and Families	60.112	KJ138	\$ -	\$ 358,933	\$ 358,933	\$ -
Out-of-Home Supports Program:						
Direct - Department of Children and Families	60.074	KJ138		14,393,638	14,393,638	7,688,034
Passed through Childnet, Inc.	60.074	N/A	166,054	-	166,054	-
<b>Program Total</b>			<u>166,054</u>	<u>14,393,638</u>	<u>14,559,692</u>	<u>7,688,034</u>
Adoption Services Program:						
Direct - Department of Children and Families	60.076	KJ138	-	252,250	252,250	236,872
CBC-Sexually Exploited Children Program:						
Direct - Department of Children and Families	60.138	KJ138	-	76,490	76,490	-
Extended Foster Care Program:						
Direct - Department of Children and Families	60.141	KJ138	-	2,234,714	2,234,714	-
Family Safety Program:						
Direct - Department of Children and Families	60.175	19010050	201,713	-	201,713	-
CBC-Purchase of Therapeutic services for Children Program:						
Direct - Department of Children and Families	60.183	KJ138	-	3,028,501	3,028,501	477,191
Passed through Childnet, Inc.	60.183	CIT21RAP	263,250	-	263,250	-
<b>Program Total</b>			<u>263,250</u>	<u>3,028,501</u>	<u>3,291,751</u>	<u>477,191</u>
Community Substance Abuse and Mental Health Services Program:						
Passed through South Florida Behavioral Health Network	60.155	ME225-12-08	455,000	-	455,000	-
Finders Program:						
Direct - Department of Children and Families	60.206	KJ138	-	162,141	162,141	-
Kinship Navigator Program:						
Direct - Department of Children and Families	60.207	KJ138	-	386,940	386,940	360,089
Guardianship Assistance Program:						
Direct - Department of Children and Families	60.210	KJ138	-	480,106	480,106	-
Fatherhood Engagement Specialist						
Direct - Department of Children and Families	60.211	KJ138	-	81,000	81,000	-
Early Childhood Court Case Management & Prevention						
Direct - Department of Children and Families	60.225	KJ138	-	119,228	119,228	-
State Funded Childcare Subsidy						
Direct - Department of Children and Families	60.244	KJ138	-	936,130	936,130	-
<b>Total Department of Children and Families</b>			<u>1,086,017</u>	<u>22,510,072</u>	<u>23,596,089</u>	<u>8,762,186</u>
<b>Department of Juvenile Justice</b>						
Mental Health Services Program:						
Direct - Department of Juvenile Justice	80.011	10593	31,415	-	31,415	-
<b>Total Expenditures of State Awards and Passed Through</b>			<u>\$ 1,117,432</u>	<u>\$ 22,510,071</u>	<u>\$ 23,627,503</u>	<u>\$ 8,762,186</u>

See accompanying notes to the schedules of state financial assistance and federal awards.

**CITRUS HEALTH NETWORK, INC.**

**NOTES TO THE SCHEDULES OF STATE FINANCIAL ASSISTANCE AND FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**1. BASIS OF PRESENTATION**

The accompanying Schedules of State Financial Assistance and Federal Awards (the "Schedules") presents the activity of all state and federal award programs of the Center for the year ended June 30, 2023. All federal and state awards received directly from federal and state agencies, as well as federal and state awards received from other government agencies are included in the Schedules.

The information in the Schedules are presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Department of Financial Services Rules, Chapter 69I-5, Florida Administrative Code, *State Financial Assistance*. Because the Schedules present only a selected portion of the operations of the Center, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Center.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. INDIRECT COST RATE**

The Center has negotiated and received a federally approved indirect rate of 22.72% with its cognizant agency. When a contract is subjected to legislative limitations on administrative/indirect cost by the funding source, it is not eligible for the federally approved indirect rate and the Center therefore applies the indirect cost rate in accordance with the limitations.

**CITRUS HEALTH NETWORK, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
 FEDERAL AWARDS PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS  
 FOR THE YEAR ENDED JUNE 30, 2023**

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

***Federal Awards***

Type of auditor's report issued on compliance for major programs: *Unmodified*

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?  yes  no

Identification of major federal programs:

<b>Federal Program or Cluster</b>	<b>ALN Number</b>	<b>Expenditures</b>
Continuum of Care	14.267	\$ 7,162,773
Health Center Program	93.224	\$ 6,823,004
Health Center Program	93.527	\$ 292,759
Temporary Assistance for needy Families	93.558	\$ 11,992,373
Social Services Block Grant	93.667	\$ 8,853,637

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee?  yes  no

**CITRUS HEALTH NETWORK, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
 FEDERAL AWARDS PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS  
 FOR THE YEAR ENDED JUNE 30, 2023**

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS (Continued)**

*State Financial Assistance*

Type of auditor's report issued on compliance for major projects: *Unmodified*

Internal control over major projects:

- Material weakness(es) identified?      \_\_\_\_\_ yes      X   no
- Significant deficiency(ies)?            \_\_\_\_\_ yes      X   none reported

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, *Rules of the Auditor General*?"      \_\_\_\_\_ yes      X   no

Identification of major projects:

<b>Name of State Project or Cluster</b>	<b>CSFA Number</b>	<b>Expenditures</b>
Out-of-Home Supports	60.074	\$ 14,559,692
State Funded Childcare Subsidy	60.244	\$ 936,130

Dollar threshold used to distinguish between type A and type B projects.      \$ 750,000

**CITRUS HEALTH NETWORK, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -  
FEDERAL AWARDS PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAMS**

None.

**SECTION IV - FINDINGS AND QUESTIONED COSTS - MAJOR STATE FINANCIAL ASSISTANCE PROJECTS**

None.

**SECTION V - OTHER ISSUES**

1. No management letter was issued for the year ended June 30, 2023.
2. No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal awards programs or State financial assistance projects.
3. No corrective action plan is required because there were no findings required to be reported under the Federal *OMB Circular Compliance Supplement* or the *Department of Financial Services' State Project Compliance Supplement*.



**SUPPLEMENTARY INFORMATION**

**CITRUS HEALTH NETWORK, INC.**  
**SCHEDULE OF STATE EARNINGS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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	<u>South Florida Behavioral Health Network</u>
1. Total Expenditures	\$ 228,036,107
2. Less Other State and Federal Funds	(183,797,294)
3. Less Non-Match SAMH Funds	(12,223,465)
4. Less Unallowable Costs Per 65E-14, FAC	<u>(524,605)</u>
5. Total Allowable Expenditures (Sum of lines 1,2,3, and 4)	<u>31,490,743</u>
6. Maximum Available Earnings (Line 5 times 75%)	23,618,057
7. Amount of State Funds Requiring Match	<u>5,061,317</u>
8. Amount Due to Department	<u>\$ -</u>

See accompanying note to the statement of functional expenses and cost center expenses, schedules of state earnings, revenues, and funding sources, and bed day availability.

**CITRUS HEALTH NETWORK, INC.**  
**SCHEDULE OF COST CENTER ACTUAL EXPENSES AND REVENUES- SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES**  
**- PART I**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Part I: Funding Sources and Revenues – ME225-12-08**

FUNDING SOURCES & REVENUES	STATE FUNDED																				Total for State SAMH-funded Covered Services or Projects (D-C)	Total for Non-State Funded Covered Services or Projects (E)	Total for All Covered Services or Projects (D-E) (F)	Non-SAMH Covered Services or Projects (G)	Total Funding (F+G) (H)							
	Case Management	Crisis Stabilization	Crisis Support Emergency	Outreach	Residential I	Incidental Expenses	Short-term Residential	CCST (Indiv.)	First Episode Team	Cost Reimbursement	CAT Team	FACT Team	Provider Provis Projects	Other Bundled Projects	Mental Health Total	Crisis Support Emergency	Inpatient Detoxification	R&B with Sup. I	CCST (Indiv.)	Prevention - Indicated						Prevention - Selective	Prevention - Universal Direct	Other Bundled Projects	Substance Abuse Total			
A	02	03	04	15	16	20	30	44	46	60	64	66	70	B	64	24	36	44	48	49	60	03	C	D	E	F	G	H				
<b>A. STATE SAMH FUNDING</b>																																
<b>Current Year Funding</b>																																
Expenditure Report OCA#	Provider Subcontract	Funding Source: Federal, State, Federal and State																														
MH009	ME225-12-08	F/S						\$ 888,910	\$ 1,375,252						\$ 124,991	\$ 2,389,783											\$ 2,389,783	\$ 2,389,783	\$ 2,389,783			
MH018	ME225-12-08	F/S	\$ 2,502,695	\$ 3,229,562				\$ 1,836,907							\$ 364,960	\$ 7,986,123											\$ 7,986,123	\$ 7,986,123	\$ 7,986,123			
MH026	ME225-12-08	F														\$ 750,000											\$ 750,000	\$ 750,000	\$ 750,000			
MH071	ME225-12-08	S														\$ 163,619											\$ 163,619	\$ 163,619	\$ 163,619			
MH072	ME225-12-08	S				\$ 86,374			\$ 10,610							\$ 86,374											\$ 86,374	\$ 86,374	\$ 86,374			
MH094	ME225-12-08	S														\$ 455,000											\$ 455,000	\$ 455,000	\$ 455,000			
MH097	ME225-12-08	F/S														\$ 2,224,980											\$ 2,224,980	\$ 2,224,980	\$ 2,224,980			
MH078	ME225-12-08	F	\$ 155,458													\$ 155,458											\$ 155,458	\$ 155,458	\$ 155,458			
MH262	ME225-12-08	F														\$ 656,250											\$ 656,250	\$ 656,250	\$ 656,250			
MH285	ME225-12-08	F														\$ 63,750											\$ 63,750	\$ 63,750	\$ 63,750			
MH049	ME225-12-08	F														\$ 60,000											\$ 60,000	\$ 60,000	\$ 60,000			
MH047	ME225-12-08	S														\$ 2,473,750											\$ 2,473,750	\$ 2,473,750	\$ 2,473,750			
MH040	ME225-12-08	S														\$ 199,464											\$ 199,464	\$ 199,464	\$ 199,464			
MHTRV	ME225-12-08	F/S														\$ 12,800											\$ 12,800	\$ 12,800	\$ 12,800			
MS011	ME225-12-08	F/S														\$ 78,253											\$ 78,253	\$ 78,253	\$ 78,253			
MS021	ME225-12-08	F/S														\$ 140,773											\$ 140,773	\$ 140,773	\$ 140,773			
MS022	ME225-12-08	F/S														\$ 902,549											\$ 902,549	\$ 902,549	\$ 902,549			
MS025	ME225-12-08	F																									\$ 432,306	\$ 432,306	\$ 432,306			
MS099	F-21	F														\$ 3,666	\$ 192,203	\$ 27,252									\$ 195,869	\$ 195,869	\$ 195,869			
MS052	ME225-12-08	F														\$ 384	\$ 101,984	\$ 47,660									\$ 200,101	\$ 200,101	\$ 200,101			
MS055	ME225-12-08	F																									\$ 99,773	\$ 99,773	\$ 99,773			
MS044	ME225-12-08	F																									\$ 180,000	\$ 180,000	\$ 180,000			
<b>Total Current Year Funding</b>			\$ 155,458	\$ 2,502,695	\$ 3,229,562	\$ 86,374	\$ 10,610	\$ 888,910	\$ 1,836,907	\$ 1,465,281	\$ 1,500,000	\$ 11,996	\$ 2,473,750	\$ 2,237,780	\$ 455,000	\$ 719,019	\$ 17,584,194	\$ 78,253	\$ 902,549	\$ 180,000	\$ 140,773	\$ 12,022	\$ 543,978	\$ 325,680	\$ 369,989	\$ 2,688,751	\$ 20,173,945	\$ 20,173,945	\$ 20,173,945			
<b>Carry Forward Funding</b>																																
Expenditure Report OCA#	Provider Subcontract	Funding Source: Federal, State, Federal and State																														
MH009	ME225-12-08	S							\$ 50,000							\$ 50,000											\$ 50,000	\$ 50,000	\$ 50,000			
MH071	ME225-12-08	S							\$ 106,562							\$ 43,045												\$ 106,562	\$ 106,562	\$ 106,562		
MH047	ME225-12-08	S														\$ 43,045												\$ 43,045	\$ 43,045	\$ 43,045		
<b>Total Carry Forward Funding</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,562	\$ 50,000	\$ 1,836,907	\$ 1,465,281	\$ -	\$ 43,045	\$ -	\$ -	\$ 199,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,607	\$ 199,607	\$ 199,607			
<b>TOTAL STATE SAMH FUNDING +</b>			\$ 155,458	\$ 2,502,695	\$ 3,229,562	\$ 86,374	\$ 117,075	\$ 939,910	\$ 1,836,907	\$ 1,465,281	\$ 1,500,000	\$ 11,996	\$ 2,516,795	\$ 2,237,780	\$ 455,000	\$ 719,019	\$ 17,783,801	\$ 78,253	\$ 902,549	\$ 180,000	\$ 140,773	\$ 12,022	\$ 543,978	\$ 325,680	\$ 369,989	\$ 2,688,751	\$ 20,373,552	\$ 20,373,552	\$ 20,373,552			
<b>B. OTHER GOVERNMENT FUNDING</b>																																
(1) Other State Agency Funding									\$ 1,219,887							\$ 862,992	\$ 2,062,579											\$ 2,062,579	\$ 3,495,984	\$ 127,169,494		
(2) Medicaid			\$ 1,213	\$ 2,572,218	\$ 342,005											\$ 16,172	\$ 4,983,616											\$ 4,983,616	\$ 15,955,487	\$ 7,431,059	\$ 26,368,153	
(3) Local Government			\$ 837,452	\$ 94,715												\$ 656,145												\$ 656,145	\$ 1,773,095	\$ 5,517,088		
(4) Federal Grants and Contracts			\$ 66,768						\$ 27,348							\$ 84,712												\$ 84,712	\$ 4,789,024	\$ 16,046,678	\$ 20,626,002	
(5) In-kind from local govt. only																\$ -												\$ -	\$ -	\$ -		
<b>TOTAL OTHER GOVERNMENT FUNDING +</b>			\$ 1,213	\$ 3,468,436	\$ 426,740	\$ -	\$ -	\$ 1,247,933	\$ 429,994	\$ 100,478	\$ -	\$ -	\$ (3,316)	\$ 1,661,844	\$ -	\$ 868,764	\$ 6,050,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,060,046	\$ 24,984,540	\$ 33,054,066	\$ 100,680,561	\$ 183,645,247	
<b>C. ALL OTHER REVENUES</b>																																
(1) 1st 2nd Party Payments			\$ 20,488	\$ 48,107						\$ 4,046	\$ 30,383		\$ 1,208	\$ 1,483		\$ 64,988											\$ 64,988	\$ 183,281	\$ 237,678	\$ 18,987,872	\$ 17,226,845	
(2) 3rd Party Payments (except Medicare)			\$ 194,977	\$ 105						\$ 17,777	\$ 11,156		\$ 800			\$ 224,873											\$ 224,873	\$ 1,518,434	\$ 1,743,347	\$ 1,051,438	\$ 2,795,386	
(3) Medicare			\$ 610													\$ 15,114												\$ 15,114	\$ 1,026,780	\$ 493,431	\$ 2,004,334	
(4) Contributions and Donations			\$ 243													\$ 243												\$ 243	\$ 6,774	\$ 7,216		
(5) Other																\$ -											\$ -	\$ 23,770	\$ 464,310	\$ 488,087		
(6) In-kind			\$ 24,348													\$ 24,348												\$ 24,348	\$ 338,243	\$ 362,594	\$ 1,917,681	\$ 2,291,976
<b>TOTAL ALL OTHER REVENUES +</b>			\$ -	\$ 240,667	\$ (4,062)	\$ -	\$ -	\$ 36,463	\$ 41,839	\$ -	\$ -	\$ -	\$ 2,069	\$ 1,480	\$ -	\$ 400	\$ 316,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,963	\$ 3,077,377	\$ 3,896,340	\$ 20,916,956	\$ 24,812,246	
<b>TOTAL FUNDING +</b>			\$ 156,671	\$ 6,200,797	\$ 3,672,280	\$ 86,374	\$ 117,075	\$ 939,910	\$ 3,084,840	\$ 1,801,719	\$ 1,642,317	\$ 11,996	\$ 2,516,577	\$ 3,791,104	\$ 455,000	\$ 1,578,239	\$ 20,192,811	\$ 78,253	\$ 902,545	\$ 180,000	\$ 140,773	\$ 12,022	\$ 543,978	\$ 325,680	\$ 369,989	\$ 2,688,751	\$ 20,782,561	\$ 28,542,017	\$ 71,324,578	\$ 171,006,467	\$ 228,831,045	

# CITRUS HEALTH NETWORK, INC.

## SCHEDULE OF COST CENTER ACTUAL EXPENSES AND REVENUES- SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES

### - PART II

### FOR THE YEAR ENDED JUNE 30, 2023

#### Part II: Expense Categories

SAMH COVERED SERVICES																										(except IC & JC)						
EXPENSE CATEGORIES	Mental Health															Substance Abuse									Substance Abuse Total	Total for State SAMH-Funded Covered Services	Total for Non-State-Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expense (F+G+H+I+J)
	Case Management	Crisis Stabilization	Crisis Support/Emergency	Outreach	Residential I	Incidental Expenses	Short-term Residential	CCST (Indiv.)	First Episode Team	Cost Reimbursement	CAT Team	FACT Team	Provider Photo Projects	Other Bundled Projects	Mental Health Total	Crisis Support/Emergency	Inpatient Detoxification	R&B with Sup. I	CCST (Indiv.)	Prevention - Indicated	Prevention - Selective	Prevention - Universal Direct	Other Bundled Projects	(B+C)								
A	02	03	04	15	19	20	30	44	A5	B0	B4	B5	B6	C0	B	04	24	36	44	48	49	50	C0	C	D	E	F	G	H	I	J	
<b>IIA. PERSONNEL EXPENSES</b>																																
(1) Salaries	\$ 108,869	\$ 4,616,432	\$ 3,453,946	\$ 53,164	\$ 68,855	\$ 1,837,439	\$ 1,091,076	\$ 1,070,837	\$ 1,762,781	\$ 1,822,863	\$ 282,808	\$ 1,137,915	\$ 17,218,137	\$ 53,871	\$ 1,618,095	\$ 124,240	\$ 98,169	\$ 9,200	\$ 402,235	\$ 240,831	\$ 276,089	\$ 2,820,968	\$ 28,036,045	\$ 17,136,423	\$ 37,175,469	\$ 31,222,272	\$ 2,839,447	\$ 6,203,792	\$ 77,440,979			
(2) Fringe Benefits	\$ 18,323	\$ 738,995	\$ 637,080	\$ 11,277	\$ 14,827	\$ 364,138	\$ 198,523	\$ 236,172	\$ 376,600	\$ 323,011	\$ 55,768	\$ 245,190	\$ 3,222,982	\$ 11,446	\$ 259,391	\$ 26,354	\$ 21,833	\$ 70,838	\$ 42,411	\$ 58,564	\$ 492,656	\$ 3,715,619	\$ 3,089,792	\$ 6,805,371	\$ 6,414,993	\$ 615,273	\$ 1,071,910	\$ 13,907,547				
<b>TOTAL PERSONNEL EXPENSES =</b>	\$ 128,192	\$ 5,355,427	\$ 4,131,026	\$ 64,442	\$ 83,682	\$ 2,301,578	\$ 1,259,599	\$ 1,307,009	\$ 2,162,297	\$ 1,946,264	\$ 318,675	\$ 1,383,095	\$ 20,441,099	\$ 65,403	\$ 1,877,674	\$ 150,594	\$ 117,999	\$ 10,800	\$ 473,093	\$ 283,242	\$ 334,653	\$ 3,313,964	\$ 23,754,863	\$ 20,226,175	\$ 43,980,838	\$ 36,637,266	\$ 3,454,720	\$ 7,275,702	\$ 91,348,528			
<b>II B. OTHER EXPENSES</b>																																
(1) Building Occupancy	\$ 4,100	\$ 210,652	\$ 46,883	\$ 2,402	\$ 8,745	\$ 183,033	\$ 38,423	\$ 34,565	\$ 33,029	\$ 48,223	\$ 12,979	\$ 11,672	\$ 641,799	\$ 422	\$ 75,954	\$ 1,271	\$ 2,810	\$ 165	\$ 8,040	\$ 4,817	\$ 2,824	\$ 96,020	\$ 738,128	\$ 1,371,701	\$ 2,108,820	\$ 2,759,730	\$ 539,574	\$ 171,162	\$ 5,978,330			
(2) Professional Services	\$ 5,102	\$ 1,803	\$ 5	\$ 846	\$ 3,200	\$ 59	\$ -	\$ 11,998	\$ 143	\$ 3,696	\$ 2,596	\$ -	\$ 29,535	\$ 5,870	\$ 17	\$ 2,033	\$ 6,507	\$ 23	\$ 73	\$ 3,178	\$ 1,903	\$ 402	\$ 5,994	\$ 12,961	\$ 50,449	\$ 63,009	\$ 327,123	\$ 8,179	\$ 322,919	\$ 720,830		
(3) Travel	\$ 289	\$ 327	\$ 30	\$ 26	\$ 342	\$ 292	\$ 478	\$ 2,387	\$ 345	\$ 17	\$ 2,033	\$ 6,507	\$ 23	\$ 73	\$ 3,178	\$ 1,903	\$ 402	\$ 5,994	\$ 12,961	\$ 50,449	\$ 63,009	\$ 327,123	\$ 8,179	\$ 322,919	\$ 720,830	\$ 289	\$ 327	\$ 30	\$ 26	\$ 342		
(4) Equipment	\$ 15,942	\$ 3,758	\$ 176	\$ 345	\$ 3,302	\$ 1,772	\$ 15	\$ 1,135	\$ 2,988	\$ 900	\$ -	\$ 29,932	\$ 5,975	\$ 23	\$ 1	\$ 39	\$ 23	\$ 6,000	\$ 35,992	\$ 73,996	\$ 109,989	\$ 119,254	\$ 92,360	\$ 152,298	\$ 473,812	\$ 197	\$ 285,603	\$ 1,586	\$ 3,377	\$ 106,776		
(5) Food Services	\$ 197	\$ 285,603	\$ 1,586	\$ 3,377	\$ 106,776	\$ 19	\$ 742	\$ 39	\$ 4,027	\$ 17,997	\$ 36	\$ 420,995	\$ 2	\$ 88,358	\$ 4	\$ 4	\$ 2	\$ 73	\$ 44	\$ 4	\$ 9	\$ 86,495	\$ 507,489	\$ 643,720	\$ 1,151,259	\$ 12,232	\$ 4,950	\$ 19,338	\$ 1,187,727			
(6) Medical and Pharmacy	\$ 147,449	\$ 2,370	\$ 1,030	\$ -	\$ 42,110	\$ -	\$ -	\$ 1,710	\$ 3,212	\$ 8,598	\$ -	\$ 296,487	\$ -	\$ 52,200	\$ 258,747	\$ 117,307	\$ 376,054	\$ 6,798,705	\$ 20	\$ 642	\$ 1,146,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(7) Subcontracted Services	\$ 119,249	\$ 150,637	\$ -	\$ -	\$ 39,896	\$ 675	\$ 22,575	\$ 2,091	\$ 49,750	\$ -	\$ 394,632	\$ -	\$ 39,914	\$ 424,545	\$ 855,144	\$ 1,279,899	\$ 41,194,071	\$ 29,167	\$ 224,959	\$ 42,787,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(8) Insurance	\$ 1,000	\$ 65,122	\$ 9,565	\$ 1,193	\$ 691	\$ 1,610	\$ 11,256	\$ -	\$ 28	\$ 19,361	\$ 4,004	\$ -	\$ 110,178	\$ 39,791	\$ 3	\$ 0	\$ 6	\$ 3	\$ 0	\$ 3	\$ 20,953	\$ 130,961	\$ 146,341	\$ 277,322	\$ 1,488,128	\$ 64,546	\$ 300,077	\$ 2,130,071				
(9) Interest/Paid	\$ 94,477	\$ 16,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,982	\$ -	\$ 194,735	\$ -	\$ 39,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(10) Operating Supplies & Expenses	\$ 2,108	\$ 137,963	\$ 19,223	\$ 389	\$ 2,599	\$ 60,979	\$ 6,091	\$ 702	\$ 15,989	\$ 14,180	\$ 8,179	\$ 6,009	\$ 272,989	\$ 237	\$ 47,514	\$ 591	\$ 537	\$ 111	\$ 4,894	\$ 2,876	\$ 1,225	\$ 57,945	\$ 339,943	\$ 354,381	\$ 665,224	\$ 414,000	\$ 89,735	\$ 138,418	\$ 1,330,271			
(11) Other-Client Costs, EHR, Transportation, Other	\$ 5,159	\$ 416,117	\$ 110,471	\$ 10,081	\$ 2,885	\$ 940,103	\$ 162,875	\$ 151,611	\$ 39,730	\$ 142,726	\$ 1,581,559	\$ 31,145	\$ 38,379	\$ 3,641,889	\$ 4,448	\$ 71,297	\$ 9,945	\$ 11,089	\$ 484	\$ 21,944	\$ 12,589	\$ 21,433	\$ 152,348	\$ 3,793,940	\$ 1,242,327	\$ 5,038,276	\$ 63,285,076	\$ 1,955,538	\$ 822,762	\$ 71,080,282		
(12) Donated Items	\$ 12,174	\$ -	\$ 1,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,765	\$ -	\$ 12,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,174	\$ 25,599	\$ 324,453	\$ 380,384	\$ -	\$ -	\$ 2,919,975			
<b>TOTAL OTHER EXPENSES =</b>	\$ 12,580	\$ 1,509,146	\$ 362,277	\$ 14,343	\$ 22,079	\$ 940,103	\$ 944,092	\$ 238,233	\$ 117,807	\$ 11,998	\$ 198,800	\$ 1,723,331	\$ 91,369	\$ 107,385	\$ 5,883,322	\$ 5,132	\$ 447,357	\$ 11,692	\$ 14,464	\$ 888	\$ 38,184	\$ 23,368	\$ 25,983	\$ 988,148	\$ 6,429,070	\$ 5,225,978	\$ 11,725,049	\$ 118,598,698	\$ 3,182,579	\$ 2,898,054	\$ 136,162,967	
<b>TOT. PERSONNEL &amp; OTH. EXP =</b>	\$ 140,732	\$ 6,864,583	\$ 4,493,303	\$ 78,785	\$ 105,661	\$ 940,103	\$ 2,848,639	\$ 1,497,632	\$ 1,424,917	\$ 11,998	\$ 2,361,117	\$ 3,689,595	\$ 410,043	\$ 1,490,480	\$ 26,304,921	\$ 70,552	\$ 2,325,031	\$ 182,287	\$ 132,463	\$ 11,798	\$ 511,177	\$ 305,810	\$ 300,638	\$ 3,879,713	\$ 30,184,334	\$ 25,522,153	\$ 55,706,467	\$ 155,225,952	\$ 6,637,299	\$ 9,941,758	\$ 227,511,463	
<b>II C. DISTRIBUTED INDIRECT COSTS</b>																																
(a) Other Support Costs (Optional)	\$ 6,314	\$ 307,643	\$ 201,517	\$ 3,151	\$ 4,739	\$ 127,843	\$ 62,194	\$ 63,918	\$ 105,910	\$ 206,771	\$ 18,886	\$ 66,615	\$ 1,175,079	\$ 3,189	\$ 104,291	\$ 7,304	\$ 5,942	\$ 635	\$ 23,233	\$ 13,910	\$ 16,343	\$ 174,805	\$ 1,349,884	\$ 1,131,754	\$ 2,481,639	\$ 4,155,801	\$ (6,637,299)	\$ -	\$ -			
(b) Administration	\$ 8,993	\$ 440,170	\$ 297,089	\$ 4,438	\$ 6,675	\$ 181,813	\$ 88,734	\$ 91,040	\$ 150,659	\$ 294,522	\$ 26,291	\$ 85,281	\$ 1,675,882	\$ 4,504	\$ 148,878	\$ 10,359	\$ 8,393	\$ 537	\$ 33,273	\$ 19,827	\$ 23,020	\$ 246,796	\$ 1,922,078	\$ 1,612,129	\$ 3,534,809	\$ 6,408,948	\$ -	\$ (9,941,758)	\$ -			
<b>TOT. DISTR. INDIRECT COSTS =</b>	\$ 15,308	\$ 747,813	\$ 498,606	\$ 7,589	\$ 11,414	\$ -	\$ 309,656	\$ 150,929	\$ 154,958	\$ -	\$ 256,765	\$ 501,263	\$ 44,957	\$ 161,877	\$ 2,850,961	\$ 7,702	\$ 251,170	\$ 17,713	\$ 14,310	\$ 1,071	\$ 56,506	\$ 33,768	\$ 38,963	\$ 421,601	\$ 3,272,952	\$ 2,743,883	\$ 6,016,446	\$ 10,562,602	\$ XXXXXXXXXXXX	\$ XXXXXXXXXXXX	\$ -	
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	\$ 158,069	\$ 7,612,406	\$ 4,981,912	\$ 86,374	\$ 117,075	\$ 940,103	\$ 3,158,095	\$ 1,618,590	\$ 1,579,873	\$ 11,998	\$ 2,617,883	\$ 4,170,868	\$ 465,000	\$ 1,652,357	\$ 29,155,982	\$ 78,253	\$ 2,576,200	\$ 180,000	\$ 146,773	\$ 12,829	\$ 567,683	\$ 339,578	\$ 399,999	\$ 4,301,314	\$ 33,458,866	\$ 28,268,036	\$ 61,722,932	\$ 165,788,561	\$ 0.00	\$ 0.00	\$ 227,511,463	
<b>II D. UNALLOWABLE COSTS</b>																																
<b>TOT. UNALLOWABLE OPER. EXP. =</b>	\$ 158,069	\$ 7,612,406	\$ 4,981,912	\$ 86,374	\$ 117,075	\$ 940,103	\$ 3,158,095	\$ 1,618,590	\$ 1,579,873	\$ 11,998	\$ 2,617,883	\$ 4,170,868	\$ 465,000	\$ 1,652,357	\$ 29,155,982	\$ 78,253	\$ 2,576,200	\$ 180,000	\$ 146,773	\$ 12,829	\$ 567,683	\$ 339,578	\$ 399,999	\$ 4,301,314	\$ 33,458,866	\$ 28,268,036	\$ 61,722,932	\$ 165,788,561	\$ XXXXXXXXXXXX	\$ XXXXXXXXXXXX	\$ 227,511,463	
<b>II E. CAPITAL EXPENDITURES</b>																																
<b>TOTAL CAPITAL EXPENDITURES =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITRUS HEALTH NETWORK, INC.  
SCHEDULE OF BED DAY AVAILABILITY PAYMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

Program  <b>A</b>	Cost Center  <b>B</b>	State Contracted Rate  <b>C</b>	Total Units of Service Provided  <b>D</b>	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies  <b>E</b>	Maximum # of Units Eligible for Payment by Department  (D-E) <b>F</b>	Amount Paid for Services by the Department  <b>G</b>	Maximum \$ Value of Units in Column F  (F x C) <b>H</b>	Amount Owed to Department  (G-H or \$0, whichever is greater) <b>I</b>
Children's Mental Health	Crisis Stabilization Unit	\$ 465	4,587	2,219	2,368	\$ 1,100,000	\$ 1,101,120	\$ -
Adult Mental Health	Crisis Stabilization Unit	\$ 465	4,926	929	3,997	\$ 1,857,695	\$ 1,858,605	\$ -
Adult Mental Health	Short Term Residential-SFBHN	\$ 245	7,503	-	7,503	\$ 1,836,908	\$ 1,836,908	\$ -
Adult Mental Health	Short Term Residential-BBHC	\$ 257	4,745	-	4,745	\$ 1,219,987	\$ 1,219,987	\$ -
<b>Total Amount Owed to Department =</b>								<b>\$ -</b>

See accompanying note to the statement of functional expenses and cost center expenses, schedules of state earnings, revenues, and funding sources, and bed day availability.

**CITRUS HEALTH NETWORK, INC.**

**NOTES TO THE SCHEDULE OF STATE EARNINGS, SCHEDULE OF COST CENTER ACTUAL EXPENSES AND REVENUES – SUBSTANCE ABUSE AND MENTAL HEALTH, AND SCHEDULE OF BED DAY AVAILABILITY PAYMENTS FOR THE YEAR ENDED JUNE 30, 2023**

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**GENERAL**

The Statement of Schedule of State Earnings, Revenues and Funding Sources, and Bed Day Availability Payments were prepared in accordance with the requirements in the South Florida Behavioral Network Contract ME225-12-08.