



CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

**June 30, 2024 and 2023
(With Independent Auditors' Report Thereon)**

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Table of Contents

	<u>Page</u>
Independent Auditors' Report on Financial Statements and Supplementary Financial Information	1 - 3
Financial Statements:	
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 16
Supplementary Financial Information:	
Schedule of Expenditures of Federal Awards and State Financial Assistance	17
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	18
Substance Abuse and Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule	19 - 28
Schedule of State Earnings for Substance Abuse and Mental Health Services	29
Schedule of Bed-Day Availability Payments	30
Schedule of Related Party Transaction Adjustments	31
Internal Control and Compliance:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	32 - 33
Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, <i>Rules of the State of Florida Auditor General</i>	34 - 36
Schedule of Findings and Questioned Costs	37 - 38
Management Letter	39



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

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

Opinion

We have audited the financial statements of Central Florida Behavioral Health Network, Inc. which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Central Florida Behavioral Health Network, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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



Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Central Florida Behavioral Health Network, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Florida Behavioral Health Network, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplemental Information

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



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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024 on our consideration of Central Florida Behavioral Health Network, Inc's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Central Florida Behavioral Health Network, Inc's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting and compliance.

CBIZ CPAs P.C.¹

December 13, 2024
St. Petersburg, Florida

¹In certain jurisdictions, CBIZ CPAs P.C. operates under its previous name, Mayer Hoffman McCann P.C.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Financial Position

June 30, 2024 and 2023

Assets	<u>2024</u>	<u>2023</u>
Current assets:		
Cash and cash equivalents	\$ 28,163,585	36,420,032
Contracts receivable, net:		
Florida Department of Children and Families	8,130,192	-
Due from subcontractors	3,908,105	5,300,301
Other	552,038	169,553
Prepaid expenses	<u>51,550</u>	<u>155,015</u>
Total current assets	40,805,470	42,044,901
Property and equipment, net	122,929	75,391
Operating lease right-of-use assets	95,229	221,684
Other assets	<u>10,373</u>	<u>10,373</u>
	<u>\$ 41,034,001</u>	<u>42,352,349</u>
Liabilities and Net Assets		
Current liabilities:		
Due to subcontractors and other	\$ 38,268,683	32,843,299
Due to Florida Department of Children and Families	-	6,580,590
Accounts payable	443,821	466,341
Accrued expenses:		
Salaries and benefits	151,596	206,497
Vacation pay	106,345	100,565
Operating lease liabilities, current portion	95,544	184,839
Deferred revenue	<u>1,200</u>	<u>1,200</u>
Total current liabilities	39,067,189	40,383,331
Operating lease liabilities, less current portion	<u>-</u>	<u>36,845</u>
Total liabilities	39,067,189	40,420,176
Net assets:		
Without donor restrictions	<u>1,966,812</u>	<u>1,932,173</u>
Total net assets	<u>1,966,812</u>	<u>1,932,173</u>
	<u>\$ 41,034,001</u>	<u>42,352,349</u>

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Activities

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Support and revenue:		
Government contracts and grants:		
Florida Department of Children and Families	\$ 295,452,423	240,609,232
Other	<u>3,063,991</u>	<u>2,298,469</u>
Total support and revenue	298,516,414	242,907,701
Expenses:		
Program services	292,128,068	236,313,451
Support services - management and general	<u>6,441,669</u>	<u>6,629,811</u>
Total expenses	<u>298,569,737</u>	<u>242,943,262</u>
Change in net assets from operations	(53,323)	(35,561)
Other changes:		
Federal, state and local grants to acquire and improve capital assets	<u>87,962</u>	<u>42,306</u>
Change in net assets	34,639	6,745
Net assets at beginning of year	<u>1,932,173</u>	<u>1,925,428</u>
Net assets at end of year	<u><u>\$ 1,966,812</u></u>	<u><u>1,932,173</u></u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statement of Functional Expenses

**Year Ended June 30, 2024
(With Comparative Totals for 2023)**

	<u>Program Services</u>			<u>Total Program Services</u>	<u>Support Services</u>	<u>Total Expenses</u>	
	<u>Substance Abuse</u>	<u>Mental Health</u>	<u>Other</u>		<u>Management and General</u>	<u>2024</u>	<u>2023</u>
Salaries and wages	\$ -	-	249,296	249,296	3,482,427	3,731,723	3,973,851
Fringe benefits and payroll taxes	-	-	73,658	73,658	885,521	959,179	930,294
Total salaries and related expenses	-	-	322,954	322,954	4,367,948	4,690,902	4,904,145
Building occupancy	-	-	-	-	285,956	285,956	297,141
Professional services	-	-	-	-	230,141	230,141	227,301
Travel and training	-	-	54	54	102,779	102,833	89,496
Equipment costs	-	-	-	-	16,756	16,756	25,972
Subcontracted services (Note 10)	116,762,131	172,302,616	2,736,725	291,801,472	-	291,801,472	236,037,228
Insurance	-	-	-	-	71,246	71,246	65,920
Operating supplies and expenses	-	-	2,823	2,823	1,327,184	1,330,007	1,260,755
Other	-	-	-	-	-	-	2,158
Total expenses before depreciation and amortization	116,762,131	172,302,616	3,062,556	292,127,303	6,402,010	298,529,313	242,910,116
Depreciation and amortization	-	-	765	765	39,659	40,424	33,146
Total expenses before allocation of management and general	116,762,131	172,302,616	3,063,321	292,128,068	6,441,669	298,569,737	242,943,262
Allocation of management and general	2,608,274	3,809,714	23,681	6,441,669	(6,441,669)	-	-
Total expenses	\$ <u>119,370,405</u>	<u>176,112,330</u>	<u>3,087,002</u>	<u>298,569,737</u>	<u>-</u>	<u>298,569,737</u>	<u>242,943,262</u>

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statement of Functional Expenses

Year Ended June 30, 2023

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

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Cash Flows

Years Ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 34,639	6,745
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	40,424	33,146
Cash received from grants for acquisition of capital assets	(87,962)	(42,306)
Change in operating assets and liabilities:		
(Increase) decrease in assets:		
Contracts receivable	(7,120,481)	(2,752,726)
Prepaid expenses	103,465	(117,323)
Operating lease right-of-use assets	179,942	-
Increase (decrease) in liabilities:		
Amounts due to Florida Department of Children and Families	(6,580,590)	(15,942,809)
Amounts due to subcontractors and other	5,425,384	1,338,169
Accounts payable and accrued expenses	(71,641)	302,165
Operating lease liabilities	(179,627)	-
Net cash used in operating activities	(8,256,447)	(17,174,939)
Cash flows from investing activities:		
Equipment purchases	(87,962)	(42,306)
Net cash used in investing activities	(87,962)	(42,306)
Cash flows from financing activities:		
Cash received from grants for acquisition of capital assets	87,962	42,306
Net cash provided by financing activities	87,962	42,306
Net change in cash and cash equivalents	(8,256,447)	(17,174,939)
Cash and cash equivalents at beginning of year	36,420,032	53,594,971
Cash and cash equivalents at end of year	\$ 28,163,585	36,420,032
Non-cash investing and financing activities:		
Additions to operating lease right-of-use assets in exchange for operating lease liabilities	\$ 53,487	-
Initial recognition of operating lease right-of-use assets and related operating lease liabilities upon adoption of ASC 842	\$ -	397,545

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements

June 30, 2024 and 2023

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

(a) **Description of Organization**

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

(b) **Financial Accounting Standards**

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

(c) **Financial Statement Presentation**

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

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

The statement of functional expenses includes certain prior-year summarized comparative information in total but not by functional category. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States. Accordingly, such information should be read in conjunction with CFBHN’s financial statements for the year ended June 30, 2023, from which the summarized information was derived.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(d) Contributions

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

CFBHN's revenue is principally derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when CFBHN has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. CFBHN received cost-reimbursable grants of approximately \$141,000 that have not been recognized at June 30, 2024 because qualifying expenditures have not yet been incurred, with advance payments of \$1,200 recognized as deferred revenue in the statement of financial position. Advance payments of approximately \$27,540,000 from the State of Florida Department of Children and Families ("DCF") are recognized as deferred revenue and are reported net of the contract receivable (described in Note 8).

(e) Cash Equivalents

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

(f) Accounts Receivable

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

(g) Property and Equipment

CFBHN follows the practice of capitalizing all expenditures for property and equipment in excess of \$5,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, ranging from 3 to 15 years. Leasehold improvements are amortized over the lesser of their estimated useful lives or the related lease term. CFBHN uses the American Hospital Association's *Estimated Useful Lives of Depreciable Hospital Assets* as a guide to determining the estimated useful lives of the assets. Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(h) **Accumulated Vacation Pay**

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

(i) **Leases**

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

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

(j) **Functional Allocation of Expenses**

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

(k) **Income Taxes**

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

CFBHN is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax filings for fiscal years after 2020 remain subject to examination by federal and state taxing authorities.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(l) Fair Value of Financial Instruments

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

(m) Estimates in Financial Statements

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

(n) Going Concern Evaluation

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

(2) Property and Equipment

Property and equipment consist of the following at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Leasehold improvements	\$ 88,498	88,498
Office furniture and equipment	167,268	167,268
Computer software	1,605,610	1,605,610
Computer hardware	<u>572,002</u>	<u>484,040</u>
	2,433,378	2,345,416
Less accumulated depreciation and amortization	<u>2,310,449</u>	<u>2,270,025</u>
	<u>\$ 122,929</u>	<u>75,391</u>

Depreciation and amortization expense for the years ended June 30, 2024 and 2023 was \$40,424 and \$33,146, respectively.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(3) Line of Credit

CFBHN has a line of credit available with a bank which allows CFBHN to borrow up to \$3,000,000 at the bank's prime rate of interest (8.50% at June 30, 2024). Amounts drawn on the line of credit are due on demand. The line of credit is collateralized by substantially all of the assets of CFBHN and matures in February 2025. The outstanding balance on the line of credit at June 30, 2024 and 2023 was \$0.

(4) Leases

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

For the years ended June 30, 2024 and 2023, the components of lease expense were as follows:

	2024	2023
Operating lease costs	\$ 183,803	183,803
Variable lease costs	67,758	70,962
	\$ 251,561	254,765

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2024 and 2023:

	2024	2023
Weighted average remaining lease term:		
Operating leases	0.55	1.26
Weighted average discount rate:		
Operating leases	4.99%	2.84%

The following summarizes cash flow information related to leases for the years ended June 30, 2024 and 2023:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 181,752	186,890
Lease assets obtained in exchange for lease obligations:		
Operating leases	\$ 53,487	397,545

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(4) Leases - Continued

The maturities of operating lease liabilities as of June 30, 2024 were as follows:

Year Ending June 30,	
2025	\$ <u>96,961</u>
Total operating lease payments	96,961
Less imputed interest	<u>(1,417)</u>
Present value of operating lease liabilities	95,544
Less current portion	<u>(95,544)</u>
Operating lease liabilities, net of current portion	\$ <u><u>-</u></u>

(5) Liquidity and Availability of Resources

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

As of June 30, 2024 and 2023, CFBHN's financial assets available to meet general expenditures within one year were as follows:

	2024	2023
Financial assets:		
Cash and cash equivalents	\$ 28,163,585	36,420,032
Contracts receivable	<u>12,590,335</u>	<u>5,469,854</u>
Financial assets available to meet general expenditures within one year	\$ <u><u>40,753,920</u></u>	<u><u>41,889,886</u></u>

(6) Contingencies

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(6) Contingencies - Continued

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

(7) Pension Plan

CFBHN sponsors a 401(k) defined contribution retirement plan (the “Plan”) covering all eligible employees. Under the Plan, employees are eligible to make salary deferrals once they have completed three months of service and have attained age eighteen and are eligible to receive contributions from CFBHN once they have completed six months of service. For the years ended June 30, 2024 and 2023, CFBHN made discretionary contributions of approximately \$177,000 and \$184,000, respectively.

(8) Receivable from or Payable to Florida Department of Children and Families

Annually, DCF performs a formal reconciliation of the current contract year and subsequently issues a close-out letter to CFBHN. The following reconciles the gross amount receivable from DCF, net of any carryover to future periods or amounts payable to DCF at June 30, 2024 and 2023:

	2024	2023
Gross receivable from DCF	\$ 44,651,073	39,636,818
Carry forward from fiscal 2024 contract funds	(24,453,020)	(21,131,401)
Carry forward from contract funds prior to fiscal 2024	(2,584,735)	(1,360,289)
Subcontractor payback of lapsed funding	(500,406)	(318,409)
Payable to DCF for lapsed disaster relief funds	(364,893)	-
Payable to DCF per close-out letter, including interest	(8,617,827)	(23,407,309)
Net receivable from (payable to) DCF	\$ 8,130,192	(6,580,590)

(9) Matching Requirements

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

(10) Related Party Transactions

Members of the Board of Directors include key employees of certain substance abuse and mental health service providers who contract for services with CFBHN. For the years ended June 30, 2024 and 2023, subcontractor expense to these subrecipients were approximately \$3.68 million and \$0, respectively. Amounts payable to these subrecipients at June 30, 2024 and 2023 were approximately \$531,000 and \$0, respectively.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(11) Funding and Credit Concentrations

CFBHN receives substantially all of its support and revenue from federal and state government agencies in the form of performance and expense reimbursement contracts. Continuation of CFBHN's program services is greatly dependent upon the continued support of these agencies. CFBHN's receivables at June 30, 2024 and 2023 are primarily due from the aforementioned governmental agencies.

On June 30, 2010, CFBHN signed a five-year managing entity contract with DCF for approximately \$764 million, as amended, over the five-year term of the contract which ended June 30, 2015. In June 2015, DCF exercised their option to renew the contract with CFBHN through June 30, 2020. As a result, approximately \$977 million was added to the contract for the additional five-year term. In 2020, DCF amended the contract to extend the term through June 2023. As a result, approximately \$571 million was added to the contract for the additional three-year term. In 2023, DCF amended the contract to extend the term through June 2024. As a result, approximately \$286 million was added to the contract for the additional one-year term. In 2024, DCF amended the contract to extend the term through June 2025. As a result, approximately \$272 million was added to the contract for the additional one-year term.

CFBHN maintains its deposits with a large, international commercial bank which management believes to be of high credit quality. At June 30, 2024, CFBHN's deposits with this bank exceeded FDIC insurance coverage by approximately \$27,941,000.

(12) Subsequent Events

CFBHN has evaluated subsequent events through December 13, 2024, the date the financial statements were available for issuance.

SUPPLEMENTARY FINANCIAL INFORMATION

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2024

Federal/State Agency/ Pass-through Grantor/ Federal Program/State Project	Federal Assistance Listing/ CSFA Number	Agency or Pass-through Number	Current Year Expenditures	Transfers to Subrecipients
U.S. Department of Health and Human Services				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	QD1A9	\$ 1,306,405	1,306,405
Temporary Assistance for Needy Families (TANF)	93.558	QD1A9	3,792,265	3,745,652
Children's Health Insurance Program	93.767	QD1A9	925,992	925,992
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	QD1A9	19,389	-
Opioid STR	93.788	QD1A9	18,862,552	18,707,366
Block Grants for Community Mental Health Services	93.958	QD1A9	27,778,497	27,778,497
Mental Health Disaster Assistance & Emergency Mental Health	93.982	QD1A9	1,245,261	1,245,261
Substance Abuse and Mental Health Services Projects of Regional & National Significance	93.243	QD1A9	1,248,604	1,248,604
Block Grants for Substance Use Prevention, Treatment, and Recovery Services	93.959	QD1A9	<u>43,691,882</u>	<u>43,691,882</u>
Subtotal - U.S. Department of Health and Human Services			<u>98,870,847</u>	<u>98,649,659</u>
U.S. Department of Homeland Security				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Crisis Counseling	97.032	QD1A9	<u>7,032</u>	<u>7,032</u>
Subtotal - U.S. Department of Homeland Security			<u>7,032</u>	<u>7,032</u>
Total Expenditures of Federal Awards			<u>\$ 98,877,879</u>	<u>98,656,691</u>
State of Florida Department of Children and Families				
Forensic Services and Competency Restoration Training	60.114	QD1A9	\$ 2,368,461	2,368,461
Substance Abuse and Mental Health Community Services	60.153	QD1A9	12,172,579	12,172,579
Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	QD1A9	2,995,683	2,995,683
Centralized Receiving Systems	60.163	QD1A9	7,637,400	7,637,400
Centerstone Comprehensive Treatment Court	60.257	QD1A9	<u>200,000</u>	<u>200,000</u>
Subtotal - State of Florida Department of Children and Families			<u>25,374,123</u>	<u>25,374,123</u>
Total State Financial Assistance			<u>25,374,123</u>	<u>25,374,123</u>
Total Expenditures of Federal Awards and State Financial Assistance and Transfers to Subrecipients			<u>\$ 124,252,002</u>	<u>124,030,814</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Year Ended June 30, 2024

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) includes the federal and state grant activity for Central Florida Behavioral Health Network, Inc. (the “Organization”) under programs of the federal government and the State of Florida for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and Chapter 10.650, *Rules of the State of Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization. Pass-through entity identifying numbers are presented where available.

(2) Summary of Significant Accounting Policies

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues

Page 1 of 10

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

Date Prepared: December 13, 2024
Budget Period: 07/01/2023 to 06/30/2024

STATE-DESIGNATED SAMH COST CENTERS													
STATE SAMH-FUNDED COST CENTERS													
AMH/CMH/ASA/CSA													
FUNDING SOURCES AND REVENUES	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment	Drop-In/ Self-Help Centers	In-Home and On-Site	Intensive Case Management	Intervention - Individual	Medical Services	Medication Assisted Treatment	Outpatient - Individual
IA. STATE SAMH FUNDING													
From Suncoast Region	\$ 1,326,470	14,349,603	30,814,627	35,363,721	47,017	596,777	2,235,610	220,393	244,919	5,908,480	13,904,362	8,898,492	7,083,330
Carry Forward Funds	18,065	384,636	341,602	1,315,571	-	-	48,805	-	84,964	1,769	857,477	3,432	87,972
TOTAL STATE SAMH FUNDING =	1,344,535	14,734,239	31,156,229	36,679,292	47,017	596,777	2,284,415	220,393	329,883	5,910,249	14,761,839	8,901,924	7,171,302
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING = \$	1,344,535	14,734,239	31,156,229	36,679,292	47,017	596,777	2,284,415	220,393	329,883	5,910,249	14,761,839	8,901,924	7,171,302

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

Page 2 of 10

STATE-DESIGNATED SAMH COST CENTERS															
STATE SAMH-FUNDED COST CENTERS															
AMH/CMH/ASA/CSA															
FUNDING SOURCES AND REVENUES	Outreach	Residential Level I	Residential Level II	Residential Level III	Residential Level IV	Supported Employment	Substance Abuse Detox	Supported Housing/Living	TASC	Incidental Expenses	Aftercare Individual	Information & Referral	Outpatient - Group	Room & Board Level II	Room & Board Level III
IA. STATE SAMH FUNDING															
From Suncoast Region	\$ 7,266,924	7,081,934	20,550,932	2,705,841	3,118,580	238,933	13,302,685	5,203,135	10,162	13,073,989	7,276	4,869,129	773,320	6,549,802	41,533
Carry Forward Funds	401,305	441,636	1,550,233	48,474	81,630	-	365,000	47,635	-	1,325,691	-	433,857	24,460	-	-
TOTAL STATE SAMH FUNDING =	7,668,229	7,523,570	22,101,165	2,754,315	3,200,210	238,933	13,667,685	5,250,770	10,162	14,399,680	7,276	5,302,986	797,780	6,549,802	41,533
IB. OTHER GOVERNMENT FUNDING															
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING = \$	7,668,229	7,523,570	22,101,165	2,754,315	3,200,210	238,933	13,667,685	5,250,770	10,162	14,399,680	7,276	5,302,986	797,780	6,549,802	41,533

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

Page 3 of 10

STATE-DESIGNATED SAMH COST CENTERS														
STATE SAMH-FUNDED COST CENTERS														
AMH/CMH/ASA/CSA														
FUNDING SOURCES AND REVENUES	Short-Term Residential TX	Mental Health Clubhouse Services	Intervention - Group	Aftercare Group	Recovery Support - Individual	Recovery Support - Group	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	BNET	Forensic Multidisciplinary A0	FTT Team A2	First Episode Team A5
IA. STATE SAMH FUNDING														
From Suncoast Region	\$ 4,344,938	2,714,773	97,565	31,092	700,119	460,893	760,421	2,123,528	4,084,244	3,708,127	925,991	1,574,861	6,405,187	1,937,360
Carry Forward Funds	-	37,928	-	-	23,318	-	-	-	-	-	-	-	1,082,006	-
TOTAL STATE SAMH FUNDING =	4,344,938	2,752,701	97,565	31,092	723,437	460,893	760,421	2,123,528	4,084,244	3,708,127	925,991	1,574,861	7,487,193	1,937,360
IB. OTHER GOVERNMENT FUNDING														
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES														
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING = \$	4,344,938	2,752,701	97,565	31,092	723,437	460,893	760,421	2,123,528	4,084,244	3,708,127	925,991	1,574,861	7,487,193	1,937,360

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

Page 4 of 10

FUNDING SOURCES AND REVENUES	STATE-DESIGNATED SAMH COST CENTERS													Total for AMH/CMH/ ASA/CSA
	STATE SAMH-FUNDED COST CENTERS													
	AMH/CMH/ASA/CSA													
	Self Directed Care A6	Federal Grant Project A7	Local Diversion Forensic Project A8	Network Evaluation and Development B1	Cost Reimbursement B3	CAT Team B4	FACT Team B5	Provider Proviso Projects B6	CAT Team B8	Other Bundled Projects C0	Sustainability Payment C1	Disaster Response		
IA. STATE SAMH FUNDING														
From Suncoast Region	\$ 379,243	303,465	199,211	6,248,237	1,784,809	11,194,705	8,581,370	4,120,202	1,301,009	1,115,261	-	1,252,295	272,136,882	
Carry Forward Funds	-	-	-	644,441	4,129,988	2,624,894	-	521,074	-	-	-	-	16,927,864	
TOTAL STATE SAMH FUNDING =	379,243	303,465	199,211	6,892,678	5,914,797	13,819,599	8,581,370	4,641,276	1,301,009	1,115,261	-	1,252,295	289,064,746	
IB. OTHER GOVERNMENT FUNDING														
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-	
IC. ALL OTHER REVENUES														
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL FUNDING = \$	379,243	303,465	199,211	6,892,678	5,914,797	13,819,599	8,581,370	4,641,276	1,301,009	1,115,261	-	1,252,295	289,064,746	

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

Page 5 of 10

FUNDING SOURCES AND REVENUES	Managing Entity Administrative Services	Total for State SAMH Cost Centers	Total for Non-State- Funded SAMH Cost Centers	Total for All State- Designated SAMH Cost Centers	Non-SAMH Cost Centers	Total Funding
IA. STATE SAMH FUNDING						
From Suncoast Region	\$ 6,475,639	278,612,521	-	278,612,521	-	278,612,521
DCF Carry Forward	-	16,927,864	-	16,927,864	-	16,927,864
TOTAL STATE SAMH FUNDING =	6,475,639	295,540,385	-	295,540,385	-	295,540,385
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-
(3) Local Government	-	-	-	-	3,063,991	3,063,991
(4) Federal Grants and Contracts	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	3,063,991	3,063,991
IC. ALL OTHER REVENUES						
(1) 1st & 2nd Party Payments	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-
(5) Other - Interest & Misc	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-
TOTAL FUNDING = \$	6,475,639	295,540,385	-	295,540,385	3,063,991	298,604,376

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses

Page 6 of 10

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment	Drop-In/ Self-Help Centers	In-Home and On-Site	Intensive Case Management	Intervention - Individual	Medical Services	Medication Assisted Treatment	Outpatient - Individual
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-
IIIB. OTHER EXPENSES													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	1,326,470	14,349,603	30,814,627	35,363,721	47,017	596,777	2,235,610	220,393	244,919	5,908,480	13,904,362	8,898,492	7,083,330
Carry Forward	18,065	384,636	341,602	1,315,571	-	-	48,805	-	84,964	1,769	857,477	3,432	87,972
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	<u>1,344,535</u>	<u>14,734,239</u>	<u>31,156,229</u>	<u>36,679,292</u>	<u>47,017</u>	<u>596,777</u>	<u>2,284,415</u>	<u>220,393</u>	<u>329,883</u>	<u>5,910,249</u>	<u>14,761,840</u>	<u>8,901,924</u>	<u>7,171,302</u>
TOTAL PERSONNEL & OTHER EXPENSES =	<u>1,344,535</u>	<u>14,734,239</u>	<u>31,156,229</u>	<u>36,679,292</u>	<u>47,017</u>	<u>596,777</u>	<u>2,284,415</u>	<u>220,393</u>	<u>329,883</u>	<u>5,910,249</u>	<u>14,761,840</u>	<u>8,901,924</u>	<u>7,171,302</u>
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	29,929	327,975	693,518	816,458	1,047	13,284	50,850	4,906	7,343	131,558	328,589	198,151	159,629
TOTAL DISTRIBUTED INDIRECT COSTS =	<u>29,929</u>	<u>327,975</u>	<u>693,518</u>	<u>816,458</u>	<u>1,047</u>	<u>13,284</u>	<u>50,850</u>	<u>4,906</u>	<u>7,343</u>	<u>131,558</u>	<u>328,589</u>	<u>198,151</u>	<u>159,629</u>
TOTAL ACTUAL OPER. EXPENSES =	<u>1,374,464</u>	<u>15,062,214</u>	<u>31,849,747</u>	<u>37,495,750</u>	<u>48,064</u>	<u>610,061</u>	<u>2,335,265</u>	<u>225,299</u>	<u>337,226</u>	<u>6,041,807</u>	<u>15,090,429</u>	<u>9,100,075</u>	<u>7,330,931</u>
IIID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES =	<u>\$ 1,374,464</u>	<u>15,062,214</u>	<u>31,849,747</u>	<u>37,495,750</u>	<u>48,064</u>	<u>610,061</u>	<u>2,335,265</u>	<u>225,299</u>	<u>337,226</u>	<u>6,041,807</u>	<u>15,090,429</u>	<u>9,100,075</u>	<u>7,330,931</u>
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

Page 7 of 10

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS													
	STATE SAMH-FUNDED COST CENTERS													
	AMH/CMH/ASA/CSA													
	Outreach	Residential Level I	Residential Level II	Residential Level III	Residential Level IV	Supported Employment	Substance Abuse Detox	Supported Housing/Living	TASC	Incidental Expenses	Aftercare Individual	Information & Referral	Outpatient - Group	Room & Board Level II
IIA. PERSONNEL EXPENSES														
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IIB. OTHER EXPENSES														
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:														
From Suncoast Region	7,266,924	7,081,934	20,550,932	2,705,841	3,118,580	238,933	13,302,685	5,203,135	10,162	13,073,989	7,276	4,869,129	773,320	6,549,802
Carry Forward	401,305	441,636	1,550,233	48,474	81,630	-	365,000	47,635	-	1,325,691	-	433,857	24,460	-
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	7,668,230	7,523,570	22,101,165	2,754,316	3,200,210	238,933	13,667,685	5,250,770	10,162	14,399,679	7,276	5,302,986	797,780	6,549,802
TOTAL PERSONNEL & OTHER EXPENSES =	7,668,230	7,523,570	22,101,165	2,754,316	3,200,210	238,933	13,667,685	5,250,770	10,162	14,399,679	7,276	5,302,986	797,780	6,549,802
IIC. DISTRIBUTED INDIRECT COSTS														
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	177,725	174,372	512,233	63,836	74,170	5,538	316,772	121,696	236	333,738	169	122,906	18,490	151,803
TOTAL DISTRIBUTED INDIRECT COSTS =	177,725	174,372	512,233	63,836	74,170	5,538	316,772	121,696	236	333,738	169	122,906	18,490	151,803
TOTAL ACTUAL OPER. EXPENSES =	7,845,955	7,697,942	22,613,398	2,818,152	3,274,380	244,471	13,984,457	5,372,466	10,398	14,733,417	7,445	5,425,892	816,270	6,701,605
IIID. UNALLOWABLE COSTS														
TOTAL ALLOWABLE OPER. EXPENSES =	\$ 7,845,955	7,697,942	22,613,398	2,818,152	3,274,380	244,471	13,984,457	5,372,466	10,398	14,733,417	7,445	5,425,892	816,270	6,701,605
IIIF. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

Page 8 of 10

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Short-Term Residential TX	Mental Health Clubhouse Services	Intervention - Group	Aftercare Group	Recovery Support - Individual	Recovery Support - Group	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	BNET	Forensic Multidisciplinary A0	FTT Team A2
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-
IIIB. OTHER EXPENSES													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	4,344,938	2,714,773	97,565	31,092	700,119	460,893	760,421	2,123,528	4,084,244	3,708,127	925,991	1,574,861	6,405,187
Carry Forward Funds	-	37,928	-	-	23,318	-	-	-	-	-	-	-	1,082,006
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	4,344,938	2,752,701	97,565	31,092	723,437	460,893	760,421	2,123,528	4,084,244	3,708,127	925,991	1,574,861	7,487,193
TOTAL PERSONNEL & OTHER EXPENSES =	4,344,938	2,752,701	97,565	31,092	723,437	460,893	760,421	2,123,528	4,084,244	3,708,127	925,991	1,574,861	7,487,193
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	100,701	63,799	2,261	721	16,767	10,682	17,624	49,216	94,659	85,942	21,461	36,500	173,529
TOTAL DISTRIBUTED INDIRECT COSTS =	100,701	63,799	2,261	721	16,767	10,682	17,624	49,216	94,659	85,942	21,461	36,500	173,529
TOTAL ACTUAL OPER. EXPENSES =	4,445,639	2,816,500	99,826	31,813	740,204	471,575	778,045	2,172,744	4,178,903	3,794,069	947,452	1,611,361	7,660,722
IIID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES = \$	4,445,639	2,816,500	99,826	31,813	740,204	471,575	778,045	2,172,744	4,178,903	3,794,069	947,452	1,611,361	7,660,722
IIIF. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

Page 9 of 10

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Self Directed Care A6	Federal Grant Project A7	Local Diversion Forensic Project A8	Network Evaluation and Development B1	Cost Reimbursement B3	CAT Team B4	FACT Team B5	Provider Proviso Projects B6	CAT Team B8	Other Bundled Projects C0	Sustainability Payment C1	Disaster Response	Total for AMH/CMH/ASA/CSA
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-
IIIB. OTHER EXPENSES													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	379,243	303,465	199,211	6,248,237	1,784,809	11,194,705	8,581,370	4,120,202	1,301,009	1,115,262	-	1,252,294	272,136,883
Carry Forward Funds	-	-	-	644,441	4,129,988	2,624,894	-	521,074	-	-	-	-	16,927,864
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	379,243	303,465	199,211	6,892,678	5,914,797	13,819,599	8,581,370	4,641,276	1,301,009	1,115,262	-	1,252,294	289,064,746
TOTAL PERSONNEL & OTHER EXPENSES =	379,243	303,465	199,211	6,892,678	5,914,797	13,819,599	8,581,370	4,641,276	1,301,009	1,115,262	-	1,252,294	289,064,746
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	8,447	6,755	4,434	153,427	131,660	307,616	191,016	103,312	28,960	24,825	-	27,875	6,577,596
TOTAL DISTRIBUTED INDIRECT COSTS =	8,447	6,755	4,434	153,427	131,660	307,616	191,016	103,312	28,960	24,825	-	27,875	6,577,596
TOTAL ACTUAL OPER. EXPENSES =	387,690	310,220	203,645	7,046,105	6,046,457	14,127,215	8,772,386	4,744,588	1,329,969	1,140,087	-	1,280,169	295,642,342
IIID. UNALLOWABLE COSTS													
TOTAL ALLOWABLE OPER. EXPENSES =	\$ 387,690	\$ 310,220	\$ 203,645	\$ 7,046,105	\$ 6,046,457	\$ 14,127,215	\$ 8,772,386	\$ 4,744,588	\$ 1,329,969	\$ 1,140,087	\$ -	\$ 1,280,169	\$ 295,642,342
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

Page 10 of 10

<u>EXPENSE CATEGORIES</u>	<u>Managing Entity Administrative Services</u>	<u>Total for State SAMH Cost Centers</u>	<u>Total for Non-State- Funded SAMH Cost Centers</u>	<u>Total for All State- Designated SAMH Cost Centers</u>	<u>Non-SAMH Cost Centers</u>	<u>Administration</u>	<u>Total Expenses</u>
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ -	-	-	-	249,296	3,482,427	3,731,723
(2) Fringe Benefits	-	-	-	-	73,658	885,521	959,179
TOTAL PERSONNEL EXPENSES =	-	-	-	-	322,954	4,367,948	4,690,902
IIB. OTHER EXPENSES							
(1) Building Occupancy	-	-	-	-	-	285,956	285,956
(2) Professional Services	-	-	-	-	-	230,141	230,141
(3) Travel	-	-	-	-	54	102,779	102,833
(4) Equipment	-	-	-	-	765	56,415	57,180
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services:							
From Suncoast Region	-	272,136,883	-	272,136,883	-	-	272,136,883
Carry Forward	-	16,927,864	-	16,927,864	-	-	16,927,864
From Local Government	-	-	2,736,725	-	-	-	2,736,725
(8) Insurance	-	-	-	-	-	71,246	71,246
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	2,823	1,327,184	1,330,007
(11) Other	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	-	289,064,747	2,736,725	289,064,747	3,642	2,073,721	293,878,835
TOTAL PERSONNEL & OTHER EXPENSES =	-	289,064,747	2,736,725	289,064,747	326,596	6,441,669	298,569,737
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	-	6,577,596	60,918	6,638,514	7,270	(6,645,784)	-
TOTAL DISTRIBUTED INDIRECT COSTS =	-	6,577,596	60,918	6,638,514	7,270	(6,645,784)	-
TOTAL ACTUAL OPER. EXPENSES =	-	295,642,343	2,797,643	295,703,261	333,866	(204,115)	298,569,737
IID. UNALLOWABLE COSTS							
TOTAL ALLOWABLE OPER. EXPENSES =	\$ -	295,642,343	2,797,643	295,703,261	333,101	(255,394)	298,517,693
III. CAPITAL EXPENDITURES	\$ -	-	-	-	-	87,962	87,962

See accompanying independent auditors' report.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of State Earnings for Substance Abuse and Mental Health Services

Year Ended June 30, 2024

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

NOTE:

Central Florida Behavioral Health Network, Inc. has met their match requirements (\$33,919,968) related to the amount of State funds requiring match (\$100,747,405) for contract QD1A9 through match provided by their subcontractors. Management has received a Schedule of State Earnings for Substance Abuse and Mental Health Services from each subcontractor indicating that their individual match has been met.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Bed-Day Availability Payments

Year Ended June 30, 2024

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

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Related Party Transaction Adjustments

Year Ended June 30, 2024

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

NOTE:

There is no activity to report on this schedule.

INTERNAL CONTROL AND COMPLIANCE



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Florida Behavioral Health Network, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2024.

Internal Control Over Financial Reporting

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

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

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



Compliance and Other Matters

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

Purpose of this Report

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

CBIZ CPAs P.C.¹

December 13, 2024
St. Petersburg, Florida

¹In certain jurisdictions, CBIZ CPAs P.C. operates under its previous name, Mayer Hoffman McCann P.C.



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

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

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

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited Central Florida Behavioral Health Network, Inc.’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services’ *State Projects Compliance Supplement* that could have a direct and material effect on Central Florida Behavioral Health Network, Inc.’s major federal programs and state projects for the year ended June 30, 2024. Central Florida Behavioral Health Network, Inc.’s major federal programs and state financial assistance projects are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

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

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”), and Chapter 10.650, *Rules of the State of Florida Auditor General* (“Chapter 10.650”). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Central Florida Behavioral Health Network, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of Central Florida Behavioral Health Network, Inc.’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether to do with fraud or error, and express an opinion on Central Florida Behavioral Health Network, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Central Florida Behavioral Health Network, Inc.'s compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, 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 noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Central Florida Behavioral Health Network, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Central Florida Behavioral Health Network, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Central Florida Behavioral Health Network, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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



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

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

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

CBIZ CPAs P.C.¹

December 13, 2024
St. Petersburg, Florida

¹In certain jurisdictions, CBIZ CPAs P.C. operates under its previous name, Mayer Hoffman McCann P.C.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

(A) Summary of Auditors' Results

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

Federal Programs:

Temporary Assistance for Needy Families (AL No. 93.558)

Opioid STR (AL No. 93.788)

State Projects:

Forensic Services and Competency Restoration Training (CSFA No. 60.114)

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

Centralized Receiving Systems (CSFA No. 60.163)

8. The threshold for distinguishing Types A and B programs and projects was \$2,966,336 for major federal programs and \$761,223 for major state projects.
9. Central Florida Behavioral Health Network, Inc. was determined to be a low-risk auditee.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs - Continued

(B) Findings - Audit of Financial Statements

None.

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

None.

(D) Findings and Questioned Costs - Major State Projects

None.

(E) Other Issues

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



Management Letter

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

Report on the Financial Statements

We have audited the financial statements of Central Florida Behavioral Health Network, Inc. as of and for the year ended June 30, 2024, and have issued our report thereon dated December 13, 2024.

Auditors' Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, our Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*, and the Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated December 13, 2024, should be considered in conjunction with this management letter.

Other Matter

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

Purpose of the Letter

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

*CBIZ CPAs P.C.*¹

December 13, 2024
St. Petersburg, Florida

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