

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.

PUNTA GORDA, FLORIDA

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2024

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DEES & DEES

CERTIFIED PUBLIC ACCOUNTANTS
PROFESSIONAL ASSOCIATION

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Fred B. Dees, C.P.A. (1930 – 2020)
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Charlotte Behavioral Health Care, Inc.
Punta Gorda, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Charlotte Behavioral Health Care, 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.

In our opinion, the financial statements present fairly, in all respects, the financial position of **Charlotte Behavioral Health Care, Inc.** as of **June 30, 2024**, 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. 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 **Charlotte Behavioral Health Care, Inc.** 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 these 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 **Charlotte Behavioral Health Care, Inc.**'s ability to continue as a going concern within one year after the date 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 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, 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 **Charlotte Behavioral Health Care 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 no conditions or events, considered as a going concern for a reasonable period of time.

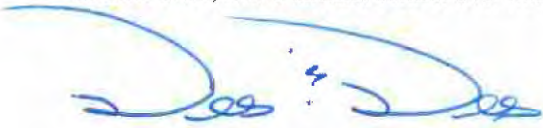
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Information

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

Other Reporting Required by Government Auditing Standards-

In accordance with Government Auditing Standards, we have also issued our report dated December 5, 2024, on our consideration of **Charlotte Behavioral Health Care, Inc.'s**, internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering **Charlotte Behavioral Health Care, Inc.'s** internal control over financial reporting and compliance.



DEES & DEES, C.P.A.'s, P.A.

Port Charlotte, Florida

December 5, 2024

DEES & DEES

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**INDEPENDENT AUDITOR'S 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**

**Board of Directors
Charlotte Behavioral Health Care, Inc.
Punta Gorda, 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 in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of **Charlotte Behavioral Health Care, 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 notes to the financial statements, and have issued our report thereon dated December 5, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Charlotte Behavioral Health Care, Inc.'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Charlotte Behavioral Health Care, Inc.'s**, internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 organization's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or 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.

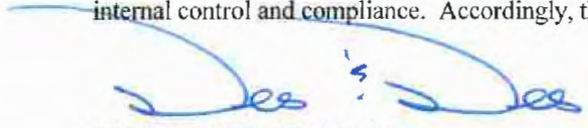
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 **Charlotte Behavioral Health Care, Inc.'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 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.



DEES & DEES, C.P.A.'s, P.A.
Port Charlotte, Florida
December 5, 2024

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR FEDERAL PROGRAM OR STATE PROJECT AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
AND THE RULES OF THE AUDITOR GENERAL CHAPTER 10.650**

**Board of Directors
Charlotte Behavioral Health Care, Inc.
Punta Gorda, Florida**

Report on Compliance for Each Major Federal Program or State Projects

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program or State Project

In our opinion, **Charlotte Behavioral Health Care, Inc.**, 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 or state projects for the year ended **June 30, 2024**.

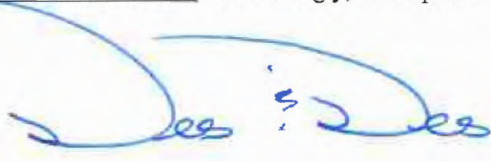
Report on Internal Control over Compliance

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

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

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

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



DEES & DEES, C.P.A.'s, P.A.

Port Charlotte, Florida

December 5, 2024

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
FOR YEAR ENDED JUNE 30, 2024

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 X_no
- Significant deficiency(ies) identified that are not considered material weakness(es)? ___yes X_none reported

Noncompliance material to financial statements noted? ___yes X_no

Federal Awards and State Financial Assistance

Internal control over major federal programs and state projects:

- Material weakness(es) identified? ___yes X_no
- Significant deficiency(ies) identified that are not considered material weakness(es)? ___yes X_none reported

Type of auditor's report issued on compliance for major federal programs and state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) – Uniform Guidance or Chapter 10.654 (1)(h)4, Rules of the Auditor General? ___yes X_no

Identification of major programs/projects:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.958	Community Mental Health Services
93.788	State Targeted Response to Opioid Crisis

<u>CSFA Number</u>	<u>Name of State Project</u>
60.163	Centralized Receiving Systems

Dollar threshold used to distinguish between Type A or Type B programs/projects was:

Major Federal Program	<u>\$750,000</u>
Major State Project	<u>\$300,000</u>

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance? X_yes ___no

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS (CONT.)
FOR YEAR ENDED JUNE 30, 2024

Section II - Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with Government Auditing Standards.

Section III - Findings and Questioned Costs – Major Federal Programs

Our audit disclosed no matters required to be reported to Federal programs under the Uniform Guidance.

There were no matters reported in the prior year Schedule of Findings and Questioned Costs required to be reported related to Federal programs under the Uniform Guidance.

Section IV - Findings and Questioned Costs – Major State Projects

Our audit disclosed no matters required to be reported to State projects required to be disclosed under Chapter 10.656, Rules of Auditor General.

There were no matters reported in the prior year Schedule of Findings and Questioned Costs required to be reported in accordance with Chapter 10.656, Rules of Auditor General.

Section V – Other Issues

No corrective action plan is required because there were no findings required to be reported under the Federal or Florida Single Audit Acts.

AUDITED FINANCIAL STATEMENTS

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

Current Assets:

Cash	\$ 6,151,693
Investments	1,943,118
Grant and contract receivables	1,925,668
Accounts receivable, net	352,117
Prepaid expenses	<u>1,029,396</u>

Total Current Assets \$11,401,992

Property and Equipment:

Land	514,288
Furniture and fixtures	934,045
Buildings and leasehold improvements	9,215,167
Computer software	<u>1,078,206</u>
	11,741,706
Less accumulated depreciation	<u>(7,427,145)</u>

Net Property and Equipment 4,314,561

Other Assets:

Board Designated Cash –

Tuition	741,714
Catastrophic Fund	1,044,633
Capital Fund	3,000,000
Utility escrow	<u>150</u>

Total Other Assets 4,786,497

TOTAL ASSETS \$20,503,050

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$ 325,017
Accrued expenses	<u>1,903,048</u>

Total Current Liabilities	<u>\$ 2,228,065</u>
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Long-Term Liabilities:

Total Long-Term Liabilities	<u>-0-</u>
Total Liabilities	2,228,065

Net Assets:

Without Donor Restrictions

Undesignated	13,488,638
Board Designated – Catastrophic	1,044,633
Board Designated – Capital	3,000,000
Board Designated – Tuition	<u>741,714</u>

Total Net Assets Without Donor Restrictions	<u>18,274,985</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$20,503,050</u>
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CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED JUNE 30, 2024

<u>Support:</u>		
Donations	\$ 59,706	
Total Support		\$ 59,706
<u>Revenue:</u>		
Fees for service	4,054,966	
Investment return	417,813	
Miscellaneous	<u>378,310</u>	
Total Revenue		4,851,089
<u>Grant and Contract Revenue:</u>		
Charlotte County Board of Commissioners	1,798,672	
State of Florida, SAMH	13,325,248	
Other contract services	1,714,010	
In-Kind	<u>23,557</u>	
Total Grant and Contract Revenue		<u>16,861,487</u>
Total Support and Revenue		21,772,282
<u>Expenses:</u>		
<u>Programs:</u>		
Central Receiving Facility	7,911,332	
Outpatient Services	2,297,346	
Medical Services	1,965,973	
Case Management	1,219,097	
Res. Level 4 Ad Foster Care Program	581,251	
Family Intensive Treatment (Charlotte County)	348,859	
Family Intensive Treatment (Lee County)	804,433	
FIS & BHC Program	444,966	
Share Spot (Drop In)	222,214	
Community Action Team (CAT)	896,349	
Residential 1	464,120	
IRIS Program	530,628	
Florida Assertive Community Treatment Team	1,617,981	
Street Outreach	229,524	
Project Hope	174,008	
Healthy Start/Parenting	<u>418,874</u>	
Total Expenses		<u>20,126,955</u>
Increase (Decrease) in Net Assets		1,645,327
Net assets at beginning of year		<u>16,629,658</u>
 NET ASSETS AT END OF YEAR		 <u>\$18,274,985</u>

Read Independent Auditors' Report
The accompanying notes are an integral part of this statement.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
STATEMENT OF CASH FLOWS
FOR YEAR ENDED JUNE 30, 2024

<u>Cash Flows from Operating Activities:</u>	
Change in net assets	\$ 1,645,327
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	544,888
(Increase) Decrease In:	
Receivables	1,424,881
Prepaid expenses	(272,088)
Designated assets	(3,152,777)
Utility escrow	243
Increase (Decrease) In:	
Accounts payable	(491,497)
Accrued expenses	<u>166,714</u>
Net Cash Provided (Used) by Operating Activities	<u>(134,309)</u>
<u>Cash Flows from Investing Activities:</u>	
Purchase of property and equipment	(542,288)
Earnings on investments	(185,945)
Purchase of investments	<u>(783,485)</u>
Net Cash Provided (Used) by Investing Activities	<u>(1,511,718)</u>
<u>Cash Flows from Financing Activities:</u>	
Net Cash Provided (Used) by Financing Activities	<u>-0-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,646,027)
Cash and cash equivalents at beginning of year	<u>7,797,720</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 6,151,693</u>

Supplemental Disclosure:

Interest Paid **\$ -0-**

Note: The Organization did not participate in any non-cash investing and financing activities during the fiscal year ending June 30, 2024. No payments relating to income taxes were made during the 2024 fiscal year.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES (1 OF 3)
FOR YEAR ENDED JUNE 30, 2024

	PROGRAMS				
	CENTRAL RECEIVING FACILITY	OUTPATIENT SERVICES	MEDICAL SERVICES	CASE MGMT	RES. LEVEL 4 AD FOSTER CARE PROG.
Personnel Expenses:					
Salaries	\$ 4,714,262	\$ 1,450,312	\$ 980,643	\$ 695,182	\$ 141,264
Fringe benefits	<u>898,432</u>	<u>361,932</u>	<u>206,550</u>	<u>182,256</u>	<u>38,392</u>
Total Personnel Expenses	<u>5,612,694</u>	<u>1,812,244</u>	<u>1,187,193</u>	<u>877,437</u>	<u>179,656</u>
Other Expenses:					
Building occupancy	261,124	37,211	32,771	10,616	5,587
Professional services	60,213	22,092	11,486	9,171	3,109
Travel	13,006	5,917	1,653	11,342	795
Equipment	35,788	10,954	5,596	3,164	1,580
Food services	189,060	-0-	-0-	-0-	-0-
Medical and pharmacy	69,704	614	102,395	237	-0-
Subcontracted services	335,307	31	21	14	277,788
Insurance	218,043	41,416	70,226	25,161	9,582
Interest paid	-0-	-0-	-0-	-0-	-0-
Operating supplies and expenses	386,509	120,183	383,664	161,823	24,339
Donated items	23,557	-0-	-0-	-0-	-0-
Other expense	<u>91,273</u>	<u>27,410</u>	<u>15,088</u>	<u>15,714</u>	<u>11,024</u>
Total Other Expenses	<u>1,683,583</u>	<u>265,828</u>	<u>622,900</u>	<u>237,242</u>	<u>333,803</u>
Total Personnel and Other Expenses	<u>7,296,276</u>	<u>2,078,072</u>	<u>1,810,092</u>	<u>1,114,679</u>	<u>513,459</u>
Distributed Indirect Costs:					
Administration	<u>615,056</u>	<u>219,274</u>	<u>155,881</u>	<u>104,418</u>	<u>67,792</u>
TOTAL ACTUAL OPER. EXP.	<u>\$ 7,911,332</u>	<u>\$ 2,297,346</u>	<u>\$ 1,965,973</u>	<u>\$ 1,219,097</u>	<u>\$ 581,251</u>

Read Independent Auditors' Report regarding Supplementary
Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES (2 OF 3)
FOR YEAR ENDED JUNE 30, 2024

	PROGRAMS					
	FAMILY INTENSIVE TREATMENT (CHAR. CTY)	FAMILY INTENSIVE TREATMENT (LEE CTY)	FIS & BHC PROGRAM	SHARE SPOT (DROP IN)	COMMUNITY ACTION TEAM (CAT)	RESIDENTIAL I
Personnel Expenses:						
Salaries	\$ 218,011	\$ 530,365	\$ 284,422	\$ 97,296	\$ 561,673	\$ 143,589
Fringe benefits	<u>53,202</u>	<u>108,451</u>	<u>76,032</u>	<u>26,731</u>	<u>150,375</u>	<u>54,377</u>
Total Personnel Exp.	<u>271,213</u>	<u>638,816</u>	<u>360,454</u>	<u>124,027</u>	<u>712,048</u>	<u>197,966</u>
Other Expenses:						
Building occupancy	2,854	3,248	1,663	30,910	6,870	63,900
Professional services	2,172	5,620	4,772	986	5,284	3,273
Travel	9,754	13,527	407	1,583	11,693	451
Equipment costs	629	1,810	947	1,686	1,112	2,728
Food services	-0-	45	-0-	9,666	-0-	27,737
Medical and pharmacy	-0-	203	-0-	5	-0-	847
Subcontracted services	3	9	5	2	8	2,713
Insurance	7,848	16,063	8,484	11,519	33,776	75,657
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Operating supplies/exp.	18,225	49,808	19,056	12,340	35,924	37,526
Donated items	-0-	-0-	-0-	-0-	-0-	-0-
Other expense	<u>3,099</u>	<u>6,449</u>	<u>3,389</u>	<u>15,694</u>	<u>7,114</u>	<u>26,314</u>
Total Other Expenses	<u>44,585</u>	<u>96,784</u>	<u>38,724</u>	<u>84,392</u>	<u>101,781</u>	<u>241,145</u>
Total Pers./Other Exp.	315,797	735,600	399,178	208,418	813,828	439,111
Distributed Costs:						
Administration	<u>33,062</u>	<u>68,833</u>	<u>45,788</u>	<u>13,796</u>	<u>85,521</u>	<u>25,009</u>
TOTAL	<u>\$ 348,859</u>	<u>\$ 804,433</u>	<u>\$ 444,966</u>	<u>\$ 222,214</u>	<u>\$ 896,349</u>	<u>\$ 464,120</u>

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES (3 OF 3)
FOR YEAR ENDED JUNE 30, 2024

	PROGRAMS						TOTAL
	IRIS PROGRAM	FL. ASSERTIVE COMMUNITY TREATMENT TEAM (FACT)	STREET OUTREACH	PROJECT HOPE	HEALTHY START	ADMIN.	
Personnel Expenses:							
Salaries	\$ 362,852	\$ 858,219	\$ 150,973	\$ 119,868	\$ 260,053	\$ 1,079,930	\$12,648,911
Fringe benefits	<u>84,376</u>	<u>181,905</u>	<u>39,833</u>	<u>22,221</u>	<u>78,870</u>	<u>300,957</u>	<u>2,864,890</u>
Total Personnel Exp.	<u>447,227</u>	<u>1,040,124</u>	<u>190,807</u>	<u>142,089</u>	<u>338,923</u>	<u>1,380,887</u>	<u>15,513,801</u>
Other Expenses:							
Building occupancy	958	13,032	716	-0-	3,482	33,068	508,011
Professional services	2,613	10,628	1,263	20,730	2,291	75,725	241,428
Travel	1,298	26,243	3,267	1,605	3,303	13,409	119,255
Equipment costs	1,087	4,627	192	-0-	1,958	5,280	79,138
Food services	-0-	-0-	-0-	-0-	-0-	-0-	226,509
Medical and pharmacy	5,213	457	-0-	-0-	-0-	-0-	179,675
Subcontracted services	2	22	2	-0-	3	2	615,931
Insurance	6,450	41,623	4,418	-0-	8,021	25,240	603,526
Interest	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Operating supplies/exp.	11,253	347,953	6,982	7,290	17,268	102,783	1,742,926
Donated items	-0-	-0-	-0-	-0-	-0-	-0-	23,557
Other expense	<u>2,403</u>	<u>16,609</u>	<u>904</u>	<u>2,294</u>	<u>4,253</u>	<u>24,168</u>	<u>273,197</u>
Total Other Expenses	<u>31,278</u>	<u>461,194</u>	<u>17,743</u>	<u>31,919</u>	<u>40,579</u>	<u>279,675</u>	<u>4,613,154</u>
Total Pers./Other Exp.	<u>478,505</u>	<u>1,501,318</u>	<u>208,549</u>	<u>174,008</u>	<u>379,502</u>	<u>1,660,562</u>	<u>20,126,955</u>
Distributed Costs:							
Administration	<u>52,123</u>	<u>116,663</u>	<u>20,975</u>	<u>-0-</u>	<u>39,372</u>	<u>(1,660,562)</u>	<u>-0-</u>
TOTAL	<u>\$ 530,628</u>	<u>\$ 1,617,981</u>	<u>\$ 229,524</u>	<u>\$ 174,008</u>	<u>\$ 418,874</u>	<u>\$ -0-</u>	<u>\$20,126,955</u>

Read Independent Auditors' Report regarding Supplementary
Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies

Organization and Nature of Activities

Charlotte Behavioral Health Care, Inc., (“the Organization”), is a not-for-profit corporation organized under the laws of the State of Florida. The Organization makes available a wide variety of mental health, alcohol and drug related services to residents of Charlotte and Desoto Counties. These services are to be provided on a non-discriminatory basis to the public.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

The Organization follows standards of accounting and financial reporting prescribed for voluntary health and welfare agencies. Federal, State, local government and other public grants are recorded as support when performance occurs under the terms of the grant agreement.

Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets

Net assets, revenues gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – consist of net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets as described in Note 7.

Net Assets with Donor Restrictions – represent net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All contributions are considered for general use, unless specifically restricted by donor or subject to other legal restrictions.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONT.)
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies (Cont.)

Grant and Contract Revenue

Grant and contract revenue is recognized when the allowable costs as defined by the individual grants or contracts are incurred and/or the unit of service has been performed. Grant and contracts receivable at year end represent units of service performed and/or allowable expenditures, which have not yet been reimbursed by the granting agency.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Tax Status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualified for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an Organization that is not a private foundation under Section 509(a)(2).

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision based on its assessment of the current status of individual accounts and contracts. Balances that are still outstanding after management has used reasonable collection efforts are written off.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents. Certificates of deposit with original maturities over three months are classified as investments.

Donated Goods and Services

Donated services, if any, are recognized as contributions if the services: (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise have been purchased. Donated goods are recorded at their estimated fair market value when received.

Property and Equipment

The Organization capitalizes major additions of property and equipment with a value of \$1,000 or greater and which have an estimated useful life of greater than one year. Property and equipment are recognized at cost when purchased. Donations of property and equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONT.)
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies (Cont.)

Property and Equipment (Cont.)

Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment is depreciated using the straight-line method over the estimated useful lives of the assets ranging from five (5) to twenty-five (25) years.

Functional Expenses

The costs of providing the various programs and other activities have been detailed on the statement of functional expenses and summarized on a program basis in the Statement of Activities. Salaries and other expenses which are associated with a specific program are charged directly to that program. Salaries and other expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided. Administrative expenses are allocated to the various programs based on the relevant program's costs to the total.

Fair Value Measurements

The Organization follows the requirements of the Financial Accounting Standards Board in accordance with FASB ASC 820 for the year ended June 30, 2024. FASB ASC 820 establishes a hierarchy framework for measuring fair value of financial instruments. The hierarchy is described below and listed in order of priority:

Level 1 inputs are quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability.

Subsequent Events

Management has evaluated subsequent events through December 5, 2024, the date which the financial statements were available for issue.

Note 2 - Property and Equipment

Property and equipment consisted of the following at June 30:

	<u>2024</u>
Land	\$ 514,288
Furniture and fixtures	934,045
Buildings and leasehold improvements	9,215,167
Computer software	<u>1,078,206</u>
	11,741,706
Less Accumulated Depreciation	<u>(7,427,145)</u>
	<u>\$ 4,314,561</u>

Depreciation expense for the year ended June 30, 2024 was \$544,888.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONT.)
JUNE 30, 2024

Note 3 - Fair Value of Investments

The following table sets forth by level, within the fair value hierarchy, the Organization's investment assets at fair value as of June 30, 2024:

Assets:	Investment Assets at Fair Value as of June 30, 2024			
	Level 1	Level 2	Level 3	Total
Premier Health Investment	\$ -0-	\$ -0-	\$ 118,531	\$ 118,531
Mutual Funds	1,824,587	-0-	-0-	1,824,587
	\$ 1,824,587	\$ -0-	\$ 118,531	\$ 1,943,118

Note 4 - Concentration of Credit Risk

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash, investments, and accounts receivable. The Organization places its cash and cash equivalents with a national financial institution, which is insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. At times, cash balances may exceed the FDIC limit. At June 30, 2024, the Organization had \$4,127,702 of deposits in excess of insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk related to cash.

The Organization invests in various Vanguard Mutual Funds that have as its objective to provide capital appreciation with moderate risk. The investment portfolio is subject to the volatility of the securities market place and, accordingly, its annual fair value may rise or decline on a basis unrelated to management's investment decisions.

The Organization grants credit without collateral to its patients. A significant portion consists of local residents who may be insured under third-party payer agreements. However, receivables have been recorded at the amount management expects to collect. Management has determined that all receivables are collectable and therefore no allowance for uncollectable receivables is currently necessary.

Note 5 - Compensated Absences

A liability is accrued where future annual leave benefits are attributable to employee services already rendered. The obligation relates to rights that are accumulated or vested; payment of compensation is probable and can be reasonably estimated. At June 30, 2024 this liability amounted to \$414,791 and has been included in current liabilities in the accompanying financial statements.

Note 6 - Pension Plan

The Organization provides a 403(B) Retirement Program for all eligible employees. This plan is with the Nationwide Mutual Insurance Company. The plan is designed for non-profit 501(c)(3) organizations. The retirement plan is a non-contributory plan for employees and the Organization contributes 9% of all eligible salaries. Active employees hired prior to August 15, 2014 remain on the 3 year cliff vesting schedule. Employees hired on or after August 15, 2014 vest at 20% after 2 years, 40% after 3 years, 60% after 4 years, 80% after 5 years and 100% after 6 years. Employees have the option to make additional voluntary contributions into the plan. For the year ended June 30, 2024, pension expense amounted to \$836,752.

Note 7 - Board Designations

As of June 30, 2024, the Board of Directors has designated certain net assets without donor restrictions for specific use. It has designated \$1,044,633 to establish a Catastrophic Fund. It has also designated \$3,000,000 to establish a Designated Capital Fund and \$741,714 to establish a Tuition Reimbursement Plan.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
NOTES TO FINANCIAL STATEMENTS (CONT.)
JUNE 30, 2024

Note 8 - Income Taxes

Provisions of FASB Accounting Standards Codification (ASC) 740 requires all organizations, including not-for-profit organizations, to recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. Judgment is required in assessing the future tax consequences of events that have not been recognized in the Organization's financial statements or tax returns. Variations in the actual outcome of these future tax consequences could materially impact the Organization's financial position, results of operations, or cash flows. Management believes that appropriate support exists for the positions taken on the Organization's tax return, with the U.S. Internal Revenue Service and the Florida Department of Revenue. As of June 30, 2024, the Organization's tax years 2021 to 2023 remain subject to examination.

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

Note 9 – Support from the State of Florida which Required Match

During the year ended June 30, 2024, the Organization received support from the State of Florida, Department of Children and Families through Central Florida Behavioral Health Network, Inc. The income from these contracts is earned by providing services to patients. The contracts require a local match for certain services. The Organization incurred and funded allowable program costs in excess of the required match during 2024.

Note 10 – Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date is estimated and, comprise the following:

Financial Asset:	<u>2024</u>
Cash and cash equivalents	\$ 6,151,693
Investments	1,943,118
Accounts receivable, net	352,117
Grants and contracts receivable	1,925,668
Designated cash	<u>4,786,347</u>
Financial assets at year end	15,158,943
Less those unavailable for general expenditures within one year, due to:	
Board designations	<u>(4,786,347)</u>
Financial assets available within one year to meet cash needs for general expenditures within one year	<u>\$10,372,596</u>

Note 11 – Subsequent Events

Charlotte Behavioral Healthcare, Inc.'s management has performed subsequent events procedures through December 5, 2024, which is the date the financial statements were available to be issued. There were no subsequent events requiring adjustment to the financial statements or disclosures as stated herein.

SUPPLEMENTAL INFORMATION

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF STATE EARNINGS
FOR YEAR ENDED JUNE 30, 2024

1. Total Expenditures	\$20,126,955
2. Less other State and Federal Funds:	(4,257,718)
3. Less Non-Match SAMH Funds	(8,061,741)
4. Less Unallowable Costs per 65E-14, F.A.C.	<u>(38,051)</u>
5. Total Allowable Expenditures (Sum of lines, 1,2,3, and 4)	<u>7,769,445</u>
6. Total amount of State Earnings (Line 5 times 75%)	5,827,084
7. Amount of State Funds Requiring Match	<u>5,504,339</u>
8. Amount Due to Department (Subtract line 7 from line 6. If negative, the amount of the difference is due the department up to the amount of Line7.)	<u><u>\$ 322,745</u></u>

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS
FOR YEAR ENDED JUNE 30, 2024

Program	Available Day Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid by for 3 rd Party Contracts, Local Gov. or Other State Agencies	Maximum # of Units Eligible for Payment by the Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department Column "G" Less Column "H"
A	B	C	D	E	F	G	H	I
Adult Mental Health	Crisis Stabilization Unit	553.44	6,488	803	5,685	3,142,543	3,146,274	-0-
Children Mental Health	Crisis Stabilization Unit	553.44	1,625	892	733	403,932	405,885	-0-
Adult SA	Substance Abuse Detox	475.80	2,867	260	2,607	1,239,145	1,240,626	-0-
Total Amount Owed to Department =								<u>\$ -0-</u>

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Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (1 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	CASE MGMT	CRISIS STABILIZATION	CRISIS SUPPORT EMERGENCY	DROP/IN SELF HELP CENTERS
State SAMH Funding - CFBHN	\$ 359,898	\$ 3,545,636	\$ 1,505,433	\$ 183,524
Other State Agency Funding	-0-	71,043	-0-	-0-
Medicaid	160,262	1,029,053	-0-	-0-
Local Government	91,306	295,516	-0-	-0-
Federal Grants/Contracts	-0-	-0-	-0-	-0-
In-kind from Local Government only	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Government Funding	<u>251,568</u>	<u>1,395,612</u>	<u>-0-</u>	<u>-0-</u>
1 st and 2 nd Party Revenue	-0-	5,967	-0-	-0-
3 rd Party Revenue (except Medicare)	8,177	643,852	-0-	-0-
Medicare Revenue	-0-	-0-	-0-	-0-
Contributions/Donations	-0-	-0-	-0-	150
Other Revenue	240,835	24,290	-0-	22,982
In-Kind	<u>-0-</u>	<u>23,557</u>	<u>-0-</u>	<u>-0-</u>
Total All Other Revenue	<u>249,012</u>	<u>697,666</u>	<u>-0-</u>	<u>23,132</u>
TOTAL FUNDING	<u>\$ 860,478</u>	<u>\$ 5,638,914</u>	<u>\$ 1,505,433</u>	<u>\$ 206,656</u>
Personnel Services:				
Salaries	\$ 521,713	\$ 3,075,321	\$ 855,782	\$ 101,652
Fringe benefits	<u>136,366</u>	<u>702,532</u>	<u>63,856</u>	<u>22,375</u>
Total Personnel	<u>658,078</u>	<u>3,777,853</u>	<u>919,638</u>	<u>124,027</u>
Expenses:				
Building occupancy	7,962	162,744	46,856	30,910
Professional services	6,878	35,113	14,365	986
Travel	8,506	8,034	2,479	1,583
Equipment costs	2,373	22,304	6,499	1,686
Food services	-0-	148,790	2,458	9,666
Medical and pharmacy	178	54,857	906	5
Subcontracted services	10	263,887	4,360	2
Insurance	18,871	135,894	39,499	11,519
Interest	-0-	-0-	-0-	-0-
Operating supplies/expenses	46,867	238,148	74,521	12,340
Donated items	-0-	18,539	306	-0-
Other expense	<u>11,785</u>	<u>55,327</u>	<u>18,739</u>	<u>15,694</u>
Total Expenses	<u>103,431</u>	<u>1,143,639</u>	<u>210,987</u>	<u>84,392</u>
Total Personnel and Expenses	761,509	4,921,492	1,130,625	208,418
Distributed Costs:				
Administration	<u>78,314</u>	<u>416,204</u>	<u>81,566</u>	<u>13,796</u>
TOTAL	<u>\$ 839,823</u>	<u>\$ 5,337,697</u>	<u>\$ 1,212,191</u>	<u>\$ 222,214</u>
Unallowable costs	<u>1,588</u>	<u>10,091</u>	<u>2,292</u>	<u>420</u>
TOTAL	<u>\$ 838,235</u>	<u>\$ 5,327,605</u>	<u>\$ 1,209,900</u>	<u>\$ 221,794</u>

Read Independent Auditors' Report regarding Supplementary Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (2 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	IN-HOME ON-SITE	MEDICAL SERVICES	OUTPATIENT INDIVIDUAL	OUTREACH
State SAMH Funding - CFBHN	\$ 116	\$ 311,657	\$ 296,432	\$ 13,496
Other State Agency Funding	-0-	-0-	-0-	-0-
Medicaid	12,113	333,033	506,333	-0-
Local Government	2,950	154,668	467,169	-0-
Federal Grants/Contracts	-0-	-0-	-0-	186,161
In-kind from Local Government	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Government Funding	<u>15,063</u>	<u>487,701</u>	<u>973,502</u>	<u>186,161</u>
1 st and 2 nd Party Revenue	-0-	12,926	9,349	-0-
3 rd Party Revenue	1,996	108,838	145,972	-0-
Medicare Revenue	-0-	71,480	60,596	-0-
Contributions/Donations	-0-	-0-	-0-	-0-
Other Revenue	-0-	22,839	143,178	-0-
In-Kind	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total All Other Revenue	<u>1,996</u>	<u>216,083</u>	<u>359,095</u>	<u>-0-</u>
TOTAL FUNDING	<u>\$ 17,175</u>	<u>\$ 1,015,441</u>	<u>\$ 1,629,029</u>	<u>\$ 199,657</u>
Personnel Services:				
Salaries	\$ 21,820	\$ 578,056	\$ 917,096	\$ 164,578
Fringe benefits	4,788	122,700	237,694	41,755
Total Personnel	<u>26,608</u>	<u>700,756</u>	<u>1,154,790</u>	<u>206,334</u>
Expenses:				
Building occupancy	338	19,344	18,315	1,081
Professional services	383	6,780	15,625	1,421
Travel	153	976	3,315	3,290
Equipment costs	101	3,303	4,861	291
Food services	-0-	-0-	-0-	-0-
Medical and pharmacy	-0-	60,440	153	-0-
Subcontracted services	-0-	12	21	2
Insurance	522	41,452	25,229	4,805
Interest	-0-	-0-	-0-	-0-
Operating supplies/expenses	1,385	15,961	68,194	8,082
Donated items	-0-	-0-	-0-	-0-
Other expense	<u>292</u>	<u>8,906</u>	<u>15,223</u>	<u>1,129</u>
Total Expenses	<u>3,175</u>	<u>157,174</u>	<u>150,935</u>	<u>20,103</u>
Total Personnel and Expenses	29,783	857,929	1,305,725	226,436
Distributed Costs:				
Administration	<u>2,929</u>	<u>92,011</u>	<u>146,929</u>	<u>23,093</u>
TOTAL	<u>\$ 32,713</u>	<u>\$ 949,940</u>	<u>\$ 1,452,654</u>	<u>\$ 249,529</u>
Unallowable costs	<u>62</u>	<u>1,796</u>	<u>2,746</u>	<u>472</u>
TOTAL	<u>\$ 32,651</u>	<u>\$ 948,144</u>	<u>\$ 1,449,908</u>	<u>\$ 249,058</u>

Read Independent Auditors' Report regarding Supplementary Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (3 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	RESIDENTIAL LEVEL IV	INCIDENTAL EXPENSES	OUT-PT GROUP	CAT TEAM
State SAMH Funding - CFBHN	\$ 636,050	\$ 339,956	\$ 16,504	\$ 781,565
Other State Agency Funding	-0-	-0-	-0-	-0-
Medicaid	-0-	-0-	7,804	-0-
Local Government	-0-	-0-	17,259	15,199
Federal Grants/Contracts	-0-	-0-	-0-	-0-
In-kind from Local Government	-0-	-0-	-0-	-0-
Total Other Government Funding	-0-	-0-	25,063	15,199
1 st and 2 nd Party Revenue	-0-	-0-	4,096	-0-
3 rd Party Revenue	-0-	-0-	2,998	-0-
Medicare Revenue	-0-	-0-	-0-	-0-
Contributions/Donations	-0-	-0-	-0-	-0-
Other Revenue	-0-	-0-	7,700	-0-
In-Kind	-0-	-0-	-0-	-0-
Total All Other Revenue	-0-	-0-	14,794	-0-
TOTAL FUNDING	<u>\$ 636,050</u>	<u>\$ 339,956</u>	<u>\$ 56,361</u>	<u>\$ 796,764</u>
Personnel Services:				
Salaries	\$ 141,264	\$ -0-	\$ 34,837	\$ 561,673
Fringe benefits	38,392	-0-	7,162	150,375
Total Personnel	179,656	-0-	41,999	712,048
Expenses:				
Building occupancy	5,587	-0-	162	6,870
Professional services	3,109	-0-	215	5,284
Travel	795	-0-	7	11,693
Equipment costs	1,580	-0-	59	1,112
Food services	-0-	-0-	-0-	-0-
Medical and pharmacy	-0-	-0-	460	-0-
Subcontracted services	277,788	-0-	-0-	8
Insurance	9,582	-0-	112	33,776
Interest	-0-	-0-	-0-	-0-
Operating supplies/expenses	24,339	339,956	1,709	35,924
Donated items	-0-	-0-	-0-	-0-
Other expense	11,024	-0-	2,780	7,114
Total Expenses	333,803	339,956	5,504	101,781
Total Personnel and Expenses	513,459	339,956	47,504	813,828
Distributed Costs:				
Administration	67,793	-0-	429	82,521
TOTAL	<u>\$ 581,251</u>	<u>\$ 339,956</u>	<u>\$ 47,993</u>	<u>\$ 896,349</u>
Unallowable costs	1,099	643	91	1,695
TOTAL	<u>\$ 580,152</u>	<u>\$ 339,313</u>	<u>\$ 47,842</u>	<u>\$ 894,655</u>

Read Independent Auditors' Report regarding Supplementary Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (4 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	FACT TEAM	DISASTER BEHAVIORAL HEALTH	CASE MANAGEMENT	CRISIS/SUPPORT EMERGENCY
State SAMH Funding - CFBHN	\$ 673,244	\$ 165,564	\$ 360,059	\$ 204,870
Other State Agency Funding	-0-	-0-	-0-	-0-
Medicaid	461,915	-0-	-0-	-0-
Local Government	189,868	-0-	-0-	-0-
Federal Grants/Contracts	-0-	-0-	-0-	-0-
In-kind from Local Government	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Government Funding	<u>651,783</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
±				
1 st and 2 nd Party Revenue	-0-	-0-	-0-	-0-
3 rd Party Revenue	-0-	-0-	-0-	-0-
Medicare Revenue	-0-	-0-	-0-	-0-
Contributions/Donations	-0-	-0-	-0-	-0-
Other Revenue	-0-	-0-	-0-	-0-
In-Kind	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total All Other Revenue	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL FUNDING	<u>\$ 1,325,027</u>	<u>\$ 165,564</u>	<u>\$ 360,059</u>	<u>\$ 204,870</u>
Personnel Services:				
Salaries	\$ 858,219	\$ 119,868	\$ 223,591	\$ 116,698
Fringe benefits	<u>181,905</u>	<u>22,221</u>	<u>55,914</u>	<u>31,810</u>
Total Personnel	<u>1,040,124</u>	<u>142,089</u>	<u>279,505</u>	<u>148,508</u>
Expenses:				
Building occupancy	13,032	-0-	5,453	1,079
Professional services	10,628	20,730	2,903	1,802
Travel	26,243	1,605	2,971	468
Equipment costs	4,627	-0-	1,727	432
Food services	-0-	-0-	-0-	-0-
Medical and pharmacy	457	-0-	59	-0-
Subcontracted services	22	-0-	5	2
Insurance	41,623	-0-	8,265	3,226
Interest	-0-	-0-	-0-	-0-
Operating supplies/expenses	70,755	7,290	47,181	7,482
Donated items	-0-	-0-	-0-	-0-
Other expense	<u>16,609</u>	<u>2,294</u>	<u>5,104</u>	<u>1,443</u>
Total Expenses	<u>183,996</u>	<u>31,919</u>	<u>73,668</u>	<u>15,934</u>
Total Personnel and Expenses	1,224,120	174,008	353,173	164,442
Distributed Costs:				
Administration	<u>116,662</u>	<u>-0-</u>	<u>33,767</u>	<u>17,539</u>
TOTAL	<u>\$ 1,340,783</u>	<u>\$ 174,008</u>	<u>\$ 386,940</u>	<u>\$ 181,981</u>
Unallowable costs	<u>2,535</u>	<u>329</u>	<u>732</u>	<u>344</u>
TOTAL	<u>\$ 1,338,248</u>	<u>\$ 173,679</u>	<u>\$ 386,208</u>	<u>\$ 181,637</u>

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Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (5 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	IN-HOME ON-SITE	MEDICAL SERVICES	OUTPATIENT INDIVIDUAL	OUTREACH
State SAMH Funding - CFBHN	\$ 3,103	\$ 190,298	\$ 85,901	\$ 392,333
Other State Agency Funding	-0-	299,426	-0-	-0-
Medicaid	7,233	25,191	56,982	-0-
Local Government	1,906	175,688	90,470	-0-
Federal Grants/Contracts	-0-	-0-	-0-	-0-
In-kind from Local Government	-0-	-0-	-0-	-0-
Total Other Government Funding	<u>9,139</u>	<u>500,305</u>	<u>147,452</u>	<u>-0-</u>
1 st and 2 nd Party Revenue	-0-	700	4,566	-0-
3 rd Party Revenue	-0-	8,947	9,114	-0-
Medicare Revenue	-0-	4,629	2,149	-0-
Contributions/Donations	-0-	-0-	-0-	-0-
Other Revenue	-0-	-0-	26,950	-0-
In-Kind	-0-	-0-	-0-	-0-
Total All Other Revenue	<u>-0-</u>	<u>14,276</u>	<u>42,779</u>	<u>-0-</u>
TOTAL FUNDING	<u>\$ 12,242</u>	<u>\$ 704,879</u>	<u>\$ 276,132</u>	<u>\$ 392,333</u>
Personnel Services:				
Salaries	\$ 17,853	\$ 401,700	\$ 147,748	209,463
Fringe benefits	592	84,737	23,008	53,668
Total Personnel	<u>18,445</u>	<u>486,437</u>	<u>170,756</u>	<u>263,132</u>
Expenses:				
Building occupancy	230	13,428	7,061	1,214
Professional services	260	4,706	1,869	3,484
Travel	109	677	399	297
Equipment costs	68	2,293	2,332	692
Food services	-0-	-0-	-0-	-0-
Medical and pharmacy	-0-	41,955	-0-	-0-
Subcontracted services	-0-	9	3	4
Insurance	358	28,774	5,301	6,193
Interest	-0-	-0-	-0-	-0-
Operating supplies/expenses	943	9,469	18,039	13,911
Donated items	-0-	-0-	-0-	-0-
Other expense	200	6,182	3,136	2,474
Total Expenses	<u>2,169</u>	<u>107,493</u>	<u>38,141</u>	<u>28,268</u>
Total Personnel and Expenses	20,614	593,930	208,897	291,400
Distributed Costs:				
Administration	<u>2,010</u>	<u>63,870</u>	<u>21,827</u>	<u>33,425</u>
TOTAL	<u>\$ 22,624</u>	<u>\$ 657,800</u>	<u>\$ 230,724</u>	<u>\$ 324,825</u>
Unallowable costs	<u>43</u>	<u>1,244</u>	<u>436</u>	<u>614</u>
TOTAL	<u>\$ 22,581</u>	<u>\$ 656,557</u>	<u>\$ 230,288</u>	<u>\$ 324,211</u>

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CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (6 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	SUBSTANCE			
	RESIDENTIAL LEVEL I	ABUSE DETOX	INCIDENTIAL EXPENSES	OUTPATIENT GROUP
State SAMH Funding - CFBHN	<u>\$ 289,000</u>	<u>\$ 1,239,145</u>	<u>\$ 386,047</u>	<u>\$ 51,468</u>
Other State Agency Funding	-0-	8,957	-0-	-0-
Medicaid	109,957	92,875	-0-	16,568
Local Government	101,391	158,639	-0-	36,643
Federal Grants/Contracts	-0-	-0-	-0-	-0-
In-kind from Local Government	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Government Funding	<u>211,348</u>	<u>260,471</u>	<u>-0-</u>	<u>53,211</u>
1 st and 2 nd Party Revenue	-0-	726	-0-	821
3 rd Party Revenue	-0-	125,672	-0-	2,070
Medicare Revenue	-0-	-0-	-0-	-0-
Contributions/Donations	-0-	20,000	-0-	-0-
Other Revenue	-0-	-0-	-0-	64,119
In-Kind	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total All Other Revenue	<u>-0-</u>	<u>146,398</u>	<u>-0-</u>	<u>67,010</u>
TOTAL FUNDING	<u>\$ 500,348</u>	<u>\$ 1,646,014</u>	<u>\$ 386,047</u>	<u>\$ 171,689</u>
Personnel Services:				
Salaries	\$ 143,589	\$ 802,288	\$ -0-	\$ 182,895
Fringe benefits	<u>54,377</u>	<u>155,482</u>	<u>-0-</u>	<u>47,324</u>
Total Personnel	<u>197,966</u>	<u>957,770</u>	<u>-0-</u>	<u>230,220</u>
Expenses:				
Building occupancy	63,900	52,225	-0-	6,610
Professional services	3,273	11,268	-0-	1,925
Travel	2,728	7,158	-0-	2,148
Food services	27,737	37,812	-0-	-0-
Medical and pharmacy	847	13,941	-0-	-0-
Subcontracted services	2,713	67,061	-0-	3
Insurance	76,657	43,609	-0-	5,637
Interest	-0-	-0-	-0-	-0-
Operating supplies/expenses	37,526	60,333	386,047	17,183
Donated items	-0-	4,711	-0-	-0-
Other expense	<u>26,314</u>	<u>17,755</u>	<u>-0-</u>	<u>3,304</u>
Total Expenses	<u>241,145</u>	<u>318,450</u>	<u>386,047</u>	<u>38,142</u>
Total Personnel and Expenses	439,111	1,276,220	386,047	268,362
Distributed Costs:				
Administration	<u>25,009</u>	<u>123,011</u>	<u>-0-</u>	<u>24,466</u>
TOTAL	<u>\$ 464,120</u>	<u>\$ 1,399,231</u>	<u>\$ 386,047</u>	<u>\$ 292,828</u>
Unallowable costs	<u>877</u>	<u>2,645</u>	<u>730</u>	<u>554</u>
TOTAL	<u>\$ 463,242</u>	<u>\$ 1,396,589</u>	<u>\$ 385,317</u>	<u>\$ 292,275</u>

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CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (7 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	FIT TEAM	COST REIMBURSEMENT
State SAMH Funding - CFBHN	<u>\$ 1,121,480</u>	<u>\$ 172,472</u>
Other State Agency Funding	-0-	-0-
Medicaid	-0-	-0-
Local Government	-0-	-0-
Federal Grants/Contracts	-0-	-0-
In-kind from Local Government	<u>-0-</u>	<u>-0-</u>
Total Other Government Funding	<u>-0-</u>	<u>-0-</u>
1 st and 2 nd Party Revenue	-0-	-0-
3 rd Party Revenue	-0-	-0-
Medicare Revenue	-0-	-0-
Contributions/Donations	-0-	-0-
Other Revenue	-0-	-0-
In-Kind	<u>-0-</u>	<u>-0-</u>
Total All Other Revenue	<u>-0-</u>	<u>-0-</u>
TOTAL FUNDING	<u>\$ 1,121,480</u>	<u>\$ 172,472</u>
Personnel Services:		
Salaries	\$ 748,376	\$ -0-
Fringe benefits	<u>161,652</u>	<u>-0-</u>
Total Personnel	<u>910,028</u>	<u>-0-</u>
Expenses:		
Building occupancy	6,102	-0-
Professional services	7,793	-0-
Travel	23,282	-0-
Equipment costs	2,439	-0-
Food services	45	-0-
Medical and pharmacy	203	-0-
Subcontracted services	12	-0-
Insurance	23,911	-0-
Interest	-0-	-0-
Operating supplies/expenses	68,033	-0-
Donated items	-0-	-0-
Other expense	<u>9,549</u>	<u>-0-</u>
Total Expenses	<u>141,369</u>	<u>-0-</u>
Total Personnel and Expenses	1,051,397	-0-
Distributed Costs:		
Administration	<u>101,894</u>	<u>-0-</u>
TOTAL	<u>\$ 1,153,291</u>	<u>\$ -0-</u>
Unallowable costs	<u>2,180</u>	<u>-0-</u>
TOTAL	<u>\$ 1,151,111</u>	<u>\$ -0-</u>

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CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (8 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	TTL STATE FUNDED SAMH COST CENTERS	TOTAL ALL SAMH COST CTRS.	NON-SAMH HEALTHY START PARENTING	NON-SAMH IRIS	NON-SAMH OTHER
State SAMH Funding - CFBHN	<u>\$13,325,248</u>	<u>\$13,325,248</u>	\$ -0-	\$ -0-	\$ -0-
Other State Agency Funding	379,426	379,426	-0-	-0-	-0-
Medicaid	2,819,319	2,819,319	-0-	-0-	-0-
Local Government	1,798,672	1,798,672	-0-	-0-	-0-
Federal Grants/Contracts	186,161	186,161	441,113	483,500	-0-
In-Kind from Local Government	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Other Government Funding	<u>5,183,578</u>	<u>5,183,578</u>	<u>441,113</u>	<u>483,500</u>	<u>-0-</u>
1 st and 2 nd Party Revenue	39,151	39,151	-0-	-0-	-0-
3 rd Party Revenue	1,057,636	1,057,636	-0-	-0-	-0-
Medicare Revenue	138,854	138,854	-0-	-0-	-0-
Contributions/Donations	20,150	20,150	-0-	-0-	-0-
Other	552,893	552,893	-0-	-0-	506,599
In-Kind	<u>23,557</u>	<u>23,557</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total All Other Revenue	<u>1,832,241</u>	<u>1,832,241</u>	<u>-0-</u>	<u>-0-</u>	<u>506,599</u>
TOTAL FUNDING	<u>\$20,341,070</u>	<u>\$20,341,070</u>	<u>\$ 441,113</u>	<u>\$ 483,500</u>	<u>\$ 506,599</u>
Personnel Services:					
Salaries	\$10,946,077	\$10,946,077	\$ 260,053	\$ 362,852	\$ -0-
Fringe benefits	<u>2,400,687</u>	<u>2,400,687</u>	<u>78,870</u>	<u>84,376</u>	<u>-0-</u>
Total Personnel	<u>13,346,764</u>	<u>13,346,764</u>	<u>338,923</u>	<u>447,227</u>	<u>-0-</u>
Expenses:					
Building occupancy	470,503	470,503	3,482	958	-0-
Professional services	160,800	160,800	2,291	2,613	-0-
Travel	101,245	101,245	3,303	1,298	-0-
Equipment costs	70,814	70,814	1,958	1,087	-0-
Food services	226,509	226,509	-0-	-0-	-0-
Medical and pharmacy	174,462	174,462	-0-	5,213	-0-
Subcontracted services	615,925	615,925	3	2	-0-
Insurance	563,815	563,815	8,021	6,450	-0-
Interest	-0-	-0-	-0-	-0-	-0-
Operating supplies/exp.	1,611,619	1,611,619	17,268	11,253	-0-
Donated items	23,557	23,557	-0-	-0-	-0-
Other expense	<u>242,374</u>	<u>242,374</u>	<u>4,253</u>	<u>2,403</u>	<u>-0-</u>
Total Expenses	<u>4,261,622</u>	<u>4,261,622</u>	<u>40,579</u>	<u>31,278</u>	<u>-0-</u>
Total Personnel/Exp.	17,608,386	17,608,386	379,502	478,505	-0-
Distributed Costs:					
Administration	<u>1,569,067</u>	<u>1,569,067</u>	<u>39,372</u>	<u>52,123</u>	<u>-0-</u>
TOTAL	<u>\$19,177,453</u>	<u>\$19,177,453</u>	<u>\$ 418,874</u>	<u>\$ 530,628</u>	<u>\$ -0-</u>
Unallowable costs	<u>36,256</u>	<u>36,256</u>	<u>792</u>	<u>1,003</u>	<u>-0-</u>
TOTAL	<u>\$19,141,197</u>	<u>\$19,141,197</u>	<u>\$ 418,082</u>	<u>\$ 529,625</u>	<u>\$ -0-</u>

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CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE (9 OF 9)
FOR YEAR ENDED JUNE 30, 2024

	NON-SAMH COST CTR.	TOTAL REVENUE	ADM.	TOTAL EXPENSES
State SAMH Funding - CFBHN	\$ -0-	\$13,325,248		
Other State Agency Funding	-0-	379,426		
Medicaid	-0-	2,819,319		
Local Government	-0-	1,798,672		
Federal Grants/Contracts	924,613	1,110,774		
In-kind from Local Government	<u>-0-</u>	<u>-0-</u>		
Total Other Government Funding	<u>924,613</u>	<u>6,108,191</u>		
1 st and 2 nd Party Revenue	-0-	39,151		
3 rd Party Revenue	-0-	1,057,636		
Medicare Revenue	-0-	138,854		
Contributions/Donations	-0-	20,150		
Other Revenue	506,599	1,059,495		
In-Kind	<u>-0-</u>	<u>23,557</u>		
Total All Other Revenue	<u>506,599</u>	<u>2,338,843</u>		
TOTAL FUNDING	<u>\$ 1,431,212</u>	<u>\$21,772,282</u>		
Personnel Services:				
Salaries	\$ 622,905		\$ 1,079,930	\$12,648,911
Fringe benefits	<u>163,246</u>		<u>300,957</u>	<u>2,864,890</u>
Total Personnel	<u>786,150</u>		<u>1,380,887</u>	<u>15,513,801</u>
Expenses:				
Building occupancy	4,441		33,068	508,011
Professional services	4,903		75,725	241,428
Travel	4,602		13,409	119,255
Equipment costs	3,045		5,280	79,138
Food services	-0-		-0-	226,509
Medical and pharmacy	5,213		-0-	179,675
Subcontracted services	5		2	615,931
Insurance	14,470		25,240	603,526
Interest	-0-		-0-	-0-
Operating supplies/expenses	28,522		102,783	1,742,926
Donated items	-0-		-0-	23,557
Other expense	<u>6,656</u>		<u>24,168</u>	<u>273,197</u>
Total Expenses	<u>71,857</u>		<u>279,675</u>	<u>4,613,154</u>
Total Personnel and Expenses	858,007		1,660,562	20,126,955
Distributed Costs:				
Administration	<u>91,495</u>		<u>(1,660,562)</u>	<u>-0-</u>
TOTAL	<u>\$ 949,502</u>		<u>\$ -0-</u>	20,126,955
Unallowable costs	<u>1,795</u>			<u>38,051</u>
TOTAL	<u>\$ 947,707</u>			<u>\$20,088,904</u>

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Information and accompanying notes to financial statements.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
FOR YEAR ENDED JUNE 30, 2024

There were no known related party transactions during the year ended June 30, 2024.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR YEAR ENDED JUNE 30, 2024

<u>Grantor/Program Title</u>	<u>CFDA CFSA Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>
<u>Federal Awards</u>			
<u>U.S. Department of the Treasury</u>			
<i>Passed through Charlotte County Board of County Commissioners</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	XXXX	483,500
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Central Florida Behavioral Health Network, Inc.</i>			
Community Mental Health Services	93.958	QG006-22	\$ 1,123,919
Prevention and Treatment of Substance Abuse	93.959	QG006-22	1,029,585
State Targeted Response to Opioid Crisis	93.788	QG006-22	679,647
Mental Health Disaster Assistance & Emergency Mental Health	93.982	QG006-22	165,564
<i>Passed through Charlotte County Healthy Start Coalition, Inc.</i>			
Care Coordination	93.778	22.01N	120,418
Care Coordination	93.994	19.01d	59,561
<i>Passed through Florida Alcohol and Drug Abuse Association</i>			
State Targeted Response to Opioid Crisis	93.788	FAD010	3,153
State Targeted Response to Opioid Crisis	93.959	FAD010	<u>3,084</u>
TOTAL FEDERAL AWARDS			<u>\$ 3,668,431</u>

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE (CONT.)
FOR YEAR ENDED JUNE 30, 2024

<u>Grantor/Program Title</u>	<u>CFDA CFSA Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>
<u>State Financial Assistance</u>			
<u>State Courts System</u>			
<i>Passed through Florida Alcohol and Drug Abuse Association</i>			
Florida Alcohol and Drug Abuse Association	22.022	XXXX	\$ 23,579
Medically Assisted Drug Treatment Program	22.030	XXXX	269,611
Centralized Receiving Systems	60.163	XXXX	<u>829,415</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 1,122,605</u>
<u>State Funds Awarded for Matching</u>			
<i>Passed through Charlotte County Healthy Start Coalition, Inc.</i>			
Care Coordination	64.131	22.01N	28,910
Care Coordination	64.131	19.01d	265,973
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Central Florida Behavioral Health Network, Inc.</i>			
Community Mental Health Services	93.958	QG006-22	5,105,859
Prevention and Treatment of Substance Abuse	93.959	QG006-22	1,334,383
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES			
BLOCK GRANT	93.558	QG006-22	1,357,630
COMP COMM MD SVS FOR CHILD W/SERIOUS			
EMOTIONAL DISTURB	93.104	QG006-22	<u>11,565</u>
TOTAL STATE FUNDS AWARDED FOR MATCHING			<u>\$ 8,104,320</u>
<u>Other State Funding</u>			
<i>Passed through Charlotte County Healthy Start Coalition, Inc.</i>			
Local Grant Funds		22.01N	25,813
Florida Department of Children & Families	60.258	24010080-WG207	<u>80,000</u>
TOTAL OTHER STATE FUNDING			<u>\$ 105,813</u>

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR YEAR ENDED JUNE 30, 2024

(1) Purpose of the Schedule

The Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") is a supplementary schedule to the Center's basic financial statements and is presented for the purpose of additional analysis. The Schedule complies 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 by Chapter 691-5, Rules of the Florida Department of Financial Services, Florida Administrative Code, and Schedule of Expenditures of State Financial Assistance.

(2) Summary of Significant Accounting Policies

Basis of Presentation

Federal Financial Assistance – Pursuant to Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, that nonfederal entities receive or administer, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property interest subsidies, insurance, or direct appropriations.

State Financial Assistance – Pursuant to Florida Single Audit Act (Section 215.97, Florida Statutes) and Chapter 691-5, Rules of the Florida Department of Financial Services, Florida Administrative Code, state financial assistance is defined as assistance from state resources, not including federal financial assistance and state matching, provided to non-state entities to carry out a state project. State financial assistance includes all types of state assistance as stated in the rules of the Florida Department of Financial Services, established in consultation with the Comptroller and appropriate state agencies that provide state financial assistance. It includes state financial assistance provided directly by state awarding agencies or indirectly by recipients of state awards. It does not include procurement contracts used to buy goods or services from vendors.

Catalog of Federal Domestic Assistance – the Uniform Guidance requires the Schedule to show the expenditures for each of the Center's federal financial assistance programs as identified in the Catalog of Federal and Domestic Assistance (CFDA). Federal financial assistance programs that have not been assigned a CFDA number are indicated with an "N/A".

Catalog of State Financial Assistance – Chapter 691-5, Rules of the Florida Department of Financial Services, Florida Administrative Code, requires the Schedule to present the total state financial assistance expended for each individual state project as identified in the Catalog of State Financial Assistance (CSFA). State financial assistance projects that have not been assigned a CSFA number are indicated with an "N/A".

Type A and Type B Programs

Federal Programs

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) establish the levels of expenditures to be used in defining Type A and Type B federal financial assistance programs. Type A assistance programs for the Center are those federal programs with expenditures in excess of \$750,000. Type B assistance programs for the Center are those federal programs with expenditures less than \$750,000.

CHARLOTTE BEHAVIORAL HEALTH CARE, INC.
PUNTA GORDA, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONT.)
FOR YEAR ENDED JUNE 30, 2024

Type A and Type B Programs (cont.)

State Programs

Each non-state entity that expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year is required to have a state single audit for such fiscal year in accordance with the requirements of the Florida Single Audit Act (Section 215.97, Florida Statutes). Chapter 691-5 establishes the level of expenditures to be used in defining Type A and Type B state financial assistance projects. Type A assistance projects are defined on a sliding scale. For the Center, Type A programs are defined as those programs with expenditures in excess of \$300,000 or 3% of total state awards, whichever is larger, expended for the fiscal year. Type B assistance projects are defined as all projects that are not Type A projects.

Basis of Accounting

Both federal and state financial assistance expenditures included in the Schedule are reported using the accrual basis of accounting

DEES & DEES

CERTIFIED PUBLIC ACCOUNTANTS
PROFESSIONAL ASSOCIATION

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Fred B. Dees, C.P.A. (1930 – 2020)
Fred B. Dees, Jr., C.P.A.

MANAGEMENT LETTER

To the Board of Directors
Charlotte Behavioral Health Care, Inc.
Punta Gorda, Florida

Report on the Financial Statements

We have audited the financial statements of the **Charlotte Behavioral Health Care, Inc.** as of and for the fiscal year ended **June 30, 2024**, and have issued our report thereon dated December 5, 2024.

Auditor's 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance); and Chapter 10.650, Rules of the Florida Auditor General.

Other Reports and Schedule

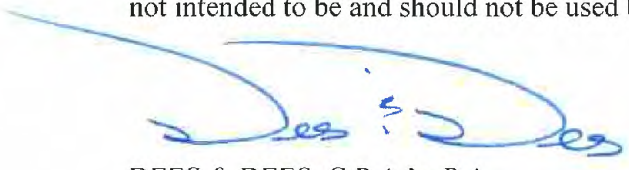
We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards, Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on Internal Control over Compliance in Accordance with the Uniform Guidance, and Chapter 10.650, Rules of the Florida Auditor General; and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which were dated December 12, 2023, should be considered in conjunction with this management letter.

Other Matter

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

Purpose of this Letter

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



DEES & DEES, C.P.A.'s, P.A.
December 5, 2024