

SUPPLEMENTARY INFORMATION

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.

SCHEDULE OF STATE EARNINGS

FOR THE YEAR ENDED JUNE 30, 2025

1. Total expenditures	\$	23,515,618
2. (Less other state and federal funds)		(6,966,437)
3. (Less non-match SAMH funds)		(8,251,297)
4. (Less unallowable costs per 65E-14, F.A.C.)		1,521,498
5. Net allowable expenditures (Sum of lines 1, 2, 3, and 4)	\$	9,819,382
6. Maximum available earnings (Line 5 times 75%)	\$	7,364,537
7. Amount of state funds requiring match	\$	7,292,465
8. Excess match (if negative, money due to department) (Subtract line 7 from line 6)	\$	72,072

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS

FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE N/A - NO RELATED PARTY TRANSACTION ADJUSTMENTS

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS

FOR THE YEAR ENDED JUNE 30, 2025

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service Paid for by Third- Party Contracts, Local Government, or Other State Agencies E	Maximum No. of Units Eligible for Payment by Department (D- E) F	Amount Paid for Services by the Department G	Maximum \$ Value of Units in Column F (F x C) H	Amount Owed to Department (G-H or \$0, Whichever is Greater) I
Adult SA	Substance Abuse Detox	\$ 333.80	10,950	4,307	6,643	\$ 1,241,519	\$ 2,217,433	\$ -
Adult MH	Crisis Stabilization Unit	393.35	12,775	3,482	9,293	3,010,479	3,655,402	-
Total amount owed to department								\$ -

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES

PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2025

Provider Name: Lightshare Behavioral Wellness & Recovery, Inc.

Date Prepared: March 23, 2026

Audit Period: From 7/1/24 to 6/30/25

Part I: Actual Funding Sources and Revenues

Funding Sources and Revenues	State Designated SAMH Cost Centers						
	Residential Level 1	Seasons Residential Level 2	Crossroads Residential Level 3	Crisis Support	Detox	CSU	Case Management
IA. State SAMH Funding							
(1) Central Florida Behavioral Health Network	\$ 1,343,598	\$ 2,714,179	\$ 73,402	\$ 1,900,586	\$ 1,241,519	\$ 3,003,542	\$ 173,917
Total State SAMH Funding	<u>1,343,598</u>	<u>2,714,179</u>	<u>73,402</u>	<u>1,900,586</u>	<u>1,241,519</u>	<u>3,003,542</u>	<u>173,917</u>
IB. Other Government Funding							
(1) Other State Agency Funding	-	597,093	510,976	-	-	-	-
(2) Medicaid	-	-	-	-	19,262	16,462	-
(3) Local Government	-	2,762,502	-	-	1,115,434	866,089	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-
(5) Contributed Non-Financial Assets from Local Government Only	-	-	-	-	-	-	-
Total Other Government Funding	<u>-</u>	<u>3,359,595</u>	<u>510,976</u>	<u>-</u>	<u>1,134,696</u>	<u>882,551</u>	<u>-</u>
IC. All Other Revenues							
(1) 1st and 2nd Party Payments	549	45,028	26,632	275	66,718	-	-
(2) 3rd Party Payments (Except Medicare)	218,457	-	-	171,040	242,588	-	-
(3) Medicare	-	-	-	-	-	-	-
(4) Contributions Donations & Grants	-	5,000	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-
(6) Contributed Non-Financial Assets	-	-	-	-	-	-	-
Total All Other Revenues	<u>219,006</u>	<u>50,028</u>	<u>26,632</u>	<u>171,315</u>	<u>309,306</u>	<u>-</u>	<u>-</u>
Total Funding	<u>\$ 1,562,604</u>	<u>\$ 6,123,802</u>	<u>\$ 611,010</u>	<u>\$ 2,071,901</u>	<u>\$ 2,685,521</u>	<u>\$ 3,886,093</u>	<u>\$ 173,917</u>

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES

PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

Provider Name: Lightshare Behavioral Wellness & Recovery, Inc.

Part I: Actual Funding Sources and Revenues

Funding Sources and Revenues	State Designated SAMH Cost Centers							
	State Funded SAMH Cost Centers							
	Intervention	Prevention	Assessment	Outpatient Individual/ Group	Outreach	Information and Referral	Medical Services	Incidental
IA. State SAMH Funding								
(1) Central Florida Behavioral Health Network	\$ 361,833	\$ 1,081,912	\$ 37,457	\$ 148,941	\$ 263,170	\$ 315,869	\$ 1,955,099	\$ 637,877
Total State SAMH Funding	<u>361,833</u>	<u>1,081,912</u>	<u>37,457</u>	<u>148,941</u>	<u>263,170</u>	<u>315,869</u>	<u>1,955,099</u>	<u>637,877</u>
IB. Other Government Funding								
(1) Other State Agency Funding	-	-	109,472	183,469	-	-	131,667	-
(2) Medicaid	-	-	1,792	86,342	-	-	97,457	-
(3) Local Government	-	-	8,470	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-
(5) Contributed Non-Financial Assets from Local Government Only	-	-	-	-	-	-	-	-
Total Other Government Funding	<u>-</u>	<u>-</u>	<u>119,734</u>	<u>269,811</u>	<u>-</u>	<u>-</u>	<u>229,124</u>	<u>-</u>
IC. All Other Revenues								
(1) 1st and 2nd Party Payments	-	-	10,433	24,985	-	-	25,259	-
(2) 3rd Party Payments (Except Medicare)	-	-	11,007	49,958	-	-	390,767	-
(3) Medicare	-	-	99	2,743	-	-	26,243	-
(4) Other/UW/YMCA	-	-	-	-	-	-	-	-
(5) Contributed Non-Financial Assets	-	-	-	-	-	-	-	-
(6) Contracts	-	-	-	-	-	-	-	-
Total All Other Revenues	<u>-</u>	<u>-</u>	<u>21,539</u>	<u>77,686</u>	<u>-</u>	<u>-</u>	<u>442,269</u>	<u>-</u>
Total Funding	<u>\$ 361,833</u>	<u>\$ 1,081,912</u>	<u>\$ 178,730</u>	<u>\$ 496,438</u>	<u>\$ 263,170</u>	<u>\$ 315,869</u>	<u>\$ 2,626,492</u>	<u>\$ 637,877</u>

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES

PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

Provider Name: Lightshare Behavioral Wellness & Recovery, Inc.

Part I: Actual Funding Sources and Revenues

Funding Sources and Revenues	State Designated SAMH Cost Centers						
	Network Evaluation & Development	Total for State funded SAMH Cost Centers	Total for Non- State Funded SAMH Cost Centers	Total for all State Designated SAMH Cost Centers	Non SAMH Cost Centers	Administration	Total Funding
IA. State SAMH funding							
(1) Central Florida Behavioral Health Network	\$ 128,472	\$ 15,381,373	\$ -	\$ 15,381,373	\$ -	\$ -	\$ 15,381,373
Total State SAMH Funding	<u>128,472</u>	<u>15,381,373</u>	<u>-</u>	<u>15,381,373</u>	<u>-</u>	<u>-</u>	<u>15,381,373</u>
IB. Other Government Funding							
(1) Other State Agency Funding	-	1,532,677	-	1,532,677	-	-	1,532,677
(2) Medicaid	-	221,315	-	221,315	-	-	221,315
(3) Local Government	-	4,752,495	-	4,752,495	459,950	-	5,212,445
(4) Federal Grants and Contracts	-	-	-	-	536,575	-	536,575
(5) Contributed Non-Financial Assets from Local Government Only	-	-	-	-	-	-	-
Total Other Government Funding	<u>-</u>	<u>6,506,487</u>	<u>-</u>	<u>6,506,487</u>	<u>996,525</u>	<u>-</u>	<u>7,503,012</u>
IC. All Other Revenues							
(1) 1st and 2nd Party Payments	-	199,879	-	199,879	-	-	199,879
(2) 3rd Party Payments (Except Medicare)	-	1,083,817	-	1,083,817	-	-	1,083,817
(3) Medicare	-	29,085	-	29,085	-	-	29,085
(4) Other/UW/YMCA	-	5,000	-	5,000	95,246	-	100,246
(5) Contributed Non-Financial Assets	-	-	-	-	109,592	-	109,592
(6) Contracts	-	-	-	-	73,837	-	73,837
Total All Other Revenues	<u>-</u>	<u>1,317,781</u>	<u>-</u>	<u>1,317,781</u>	<u>278,675</u>	<u>-</u>	<u>1,596,456</u>
Total Funding	<u>\$ 128,472</u>	<u>\$ 23,205,641</u>	<u>\$ -</u>	<u>\$ 23,205,641</u>	<u>\$ 1,275,200</u>	<u>\$ -</u>	<u>\$ 24,480,841</u>

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

Provider Name: Lightshare Behavioral Wellness & Recovery, Inc.

Date Prepared: March 23, 2026
Audit Period: From 7/1/24 to 6/30/25

Part II: Actual Expenses

Expense Categories	State Designated SAMH Cost Centers								
	Residential Level 1	Seasons Residential Level 2	Crossroads Residential Level 3	Crisis Support	Detox	Crisis Stabilization Unit	Case Management	Intervention	Prevention
IIA. Personnel Expenses									
(1) Salaries	\$ 629,579	\$ 1,353,922	\$ 31,149	\$ 1,162,936	\$ 1,868,728	\$ 2,472,405	\$ 206,747	\$ 414,449	\$ 1,198,233
(2) Fringe Benefits/Taxes	95,757	212,589	5,024	187,575	276,416	373,787	33,347	66,848	193,269
Total Personnel Expenses	<u>725,336</u>	<u>1,566,511</u>	<u>36,173</u>	<u>1,350,511</u>	<u>2,145,144</u>	<u>2,846,192</u>	<u>240,094</u>	<u>481,297</u>	<u>1,391,502</u>
IIB. Other Expenses									
(1) Building Occupancy	82,383	270,679	30,369	162,273	179,218	164,869	22,240	55,906	36,371
(2) Professional Services	76,542	233,886	57,877	-	203,161	351,048	-	-	12,000
(3) Travel	-	2,968	-	-	231	1,505	-	-	591
(4) Equipment	21,533	54,393	3,404	12,144	25,933	34,327	8,189	12,649	7,774
(5) Food Services	114,886	385,173	58,476	-	169,476	189,929	-	-	-
(6) Medical and Pharmacy	34,232	73,602	4,245	-	51,876	194,454	-	-	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-
(8) Insurance	38,758	120,481	11,041	72,687	87,611	145,000	329	3,148	297
(9) Interest Paid	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	8,350	41,633	11,152	38,673	93,454	90,305	8,415	17,977	25,495
(11) Other Expenses	41,438	74,530	10,296	16,084	49,433	67,880	5,465	17,427	13,225
Total Other Expenses	<u>418,122</u>	<u>1,257,345</u>	<u>186,860</u>	<u>301,861</u>	<u>860,393</u>	<u>1,239,317</u>	<u>44,638</u>	<u>107,107</u>	<u>95,753</u>
Total Personnel and Other Expenses	<u>1,143,458</u>	<u>2,823,856</u>	<u>223,033</u>	<u>1,652,372</u>	<u>3,005,537</u>	<u>4,085,509</u>	<u>284,732</u>	<u>588,404</u>	<u>1,487,255</u>
IIC. Distributed Indirect Costs									
(a) Administration	248,777	514,960	41,028	283,148	677,345	952,434	25,910	53,906	104,182
Total Distributed Indirect Costs	<u>248,777</u>	<u>514,960</u>	<u>41,028</u>	<u>283,148</u>	<u>677,345</u>	<u>952,434</u>	<u>25,910</u>	<u>53,906</u>	<u>104,182</u>
Total Actual Operating Expenses	<u>1,392,235</u>	<u>3,338,816</u>	<u>264,061</u>	<u>1,935,520</u>	<u>3,682,882</u>	<u>5,037,943</u>	<u>310,642</u>	<u>642,310</u>	<u>1,591,437</u>
IID. Unallowable Costs	(12,454)	(227,016)	(11,475)	(726)	(27,580)	(159,209)	(757)	(1,598)	(3,757)
Total Allowable Operating Expenses	<u>\$ 1,379,781</u>	<u>\$ 3,111,800</u>	<u>\$ 252,586</u>	<u>\$ 1,934,794</u>	<u>\$ 3,655,302</u>	<u>\$ 4,878,734</u>	<u>\$ 309,885</u>	<u>\$ 640,712</u>	<u>\$ 1,587,680</u>

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

Provider Name: Lightshare Behavioral Wellness & Recovery, Inc.

Part II: Actual Expenses

Expense Categories	State Designated SAMH Cost Centers							Total for State Funded SAMH Cost Centers
	Assessment	Outpatient Individual / Group	Outreach	Information and Referral	Medical Services	Incidentals	Network Evaluation & Development	
IIA. Personnel Expenses								
(1) Salaries	\$ 116,451	\$ 855,331	\$ 297,187	\$ 192,394	\$ 610,040	\$ -	\$ 142,013	\$ 11,551,564
(2) Fringe Benefits/Taxes	18,783	137,961	47,935	31,032	98,396	-	22,906	1,801,625
Total Personnel Expenses	<u>135,234</u>	<u>993,292</u>	<u>345,122</u>	<u>223,426</u>	<u>708,436</u>	<u>-</u>	<u>164,919</u>	<u>13,353,189</u>
IIB. Other Expenses								
(1) Building Occupancy	40,500	81,010	4,314	15,286	48,527	-	-	1,193,945
(2) Professional Services	-	-	-	-	343	-	-	934,857
(3) Travel	1,983	-	-	-	121	-	-	7,399
(4) Equipment	1,208	6,661	7,871	3,990	31,460	-	-	231,536
(5) Food Services	-	-	-	-	675	-	-	918,615
(6) Medical and Pharmacy	-	36,852	-	-	820,025	-	-	1,215,286
(7) Subcontracted Services	-	-	-	-	-	-	-	-
(8) Insurance	255	4,828	2,122	2,380	17,726	-	-	506,663
(9) Interest Paid	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	5,972	30,907	7,168	7,832	44,900	637,877	-	1,070,110
(11) Other Expenses	14,816	72,896	12,446	8,012	171,340	-	-	575,288
Total Other Expenses	<u>64,734</u>	<u>233,154</u>	<u>33,921</u>	<u>37,500</u>	<u>1,135,117</u>	<u>637,877</u>	<u>-</u>	<u>6,653,699</u>
Total Personnel and Other Expenses	<u>199,968</u>	<u>1,226,446</u>	<u>379,043</u>	<u>260,926</u>	<u>1,843,553</u>	<u>637,877</u>	<u>164,919</u>	<u>20,006,888</u>
IIC. Distributed Indirect Costs								
(a) Administration	17,367	74,148	27,770	61,870	236,980	-	22,968	3,342,793
Total Distributed Indirect Costs	<u>17,367</u>	<u>74,148</u>	<u>27,770</u>	<u>61,870</u>	<u>236,980</u>	<u>-</u>	<u>22,968</u>	<u>3,342,793</u>
Total Actual Operating Expenses	<u>217,335</u>	<u>1,300,594</u>	<u>406,813</u>	<u>322,796</u>	<u>2,080,533</u>	<u>637,877</u>	<u>187,887</u>	<u>23,349,681</u>
IID. Unallowable Costs	(566)	(3,047)	(1,061)	(868)	(5,654)	-	-	(455,768)
Total Allowable Operating Expenses	<u>\$ 216,769</u>	<u>\$ 1,297,547</u>	<u>\$ 405,752</u>	<u>\$ 321,928</u>	<u>\$ 2,074,879</u>	<u>\$ 637,877</u>	<u>\$ 187,887</u>	<u>\$ 22,893,913</u>

LIGHTSHARE BEHAVIORAL WELLNESS & RECOVERY, INC.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES

PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

Provider Name: Lightshare Behavioral Wellness & Recovery, Inc.

Part II: Actual Expenses

Expense Categories	State Designated SAMH Cost Centers		State Funded SAMH Cost Centers		Total Expenses
	Total for Non-State SAMH Cost Centers	Total for all State Designated SAMH Cost Centers	Non-SAMH Cost Centers	Administration	
IIA. Personnel Expenses					
(1) Salaries	\$ -	\$ 11,551,564	\$ -	\$ 1,159,653	\$ 12,711,217
(2) Fringe Benefits/Taxes	-	1,801,625	-	100,047	1,901,672
Total Personnel Expenses	-	13,353,189	-	1,259,700	14,612,889
IIB. Other Expenses					
(1) Building Occupancy	-	1,193,945	-	71,233	1,265,178
(2) Professional Services	-	934,857	-	1,255,714	2,190,571
(3) Travel	-	7,399	-	1,211	8,610
(4) Equipment	-	231,536	-	7,300	238,836
(5) Food Services	-	918,615	-	-	918,615
(6) Medical and Pharmacy	-	1,215,286	-	-	1,215,286
(7) Subcontracted Services	-	-	-	-	-
(8) Insurance	-	506,663	-	147,711	654,374
(9) Interest Paid	-	-	-	-	-
(10) Operating Supplies & Expenses	-	1,070,110	-	29,520	1,099,630
(11) Other Expenses	-	575,288	-	570,404	1,145,692
Total Other Expenses	-	6,653,699	-	2,083,093	8,736,792
Total Personnel and Other Expenses	-	20,006,888	-	3,342,793	23,349,681
IIC. Distributed Indirect Costs					
(a) Administration	-	3,342,793	-	(3,342,793)	-
Total Distributed Indirect Costs	-	3,342,793	-	(3,342,793)	-
Total Actual Operating Expenses	-	23,349,681	-	-	23,349,681
IID. Unallowable Costs					
	-	(455,768)	-	(1,065,730)	(1,521,498)
Total Allowable Operating Expenses	\$ -	\$ 22,893,913	\$ -	\$ (1,065,730)	\$ 21,828,183