



CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

**Financial Statements, Supplementary Financial Information
and Reports as Required by the Comptroller General
of the United States, the Uniform Guidance, and
Chapter 10.650, *Rules of the State of Florida Auditor General***

**June 30, 2025 and 2024
(With Independent Auditors' Report Thereon)**

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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Independent Auditors' Report on Financial Statements and Supplementary Financial Information

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Central Florida Behavioral Health Network, Inc. which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Central Florida Behavioral Health Network, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Supplemental Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025 on our consideration of Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Florida Behavioral Health Network, Inc.'s internal control over financial reporting and compliance.

CBIZ CPAs P.C.

December 19, 2025
St. Petersburg, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Financial Position

June 30, 2025 and 2024

Assets	<u>2025</u>	<u>2024</u>
Current assets:		
Cash and cash equivalents	\$ 18,594,435	28,163,585
Contracts receivable, net:		
Florida Department of Children and Families	22,557,264	8,130,192
Due from subcontractors	3,065,751	3,908,105
Other	564,093	552,038
Prepaid expenses	<u>53,967</u>	<u>51,550</u>
Total current assets	44,835,510	40,805,470
Property and equipment, net	139,572	122,929
Operating lease right-of-use assets	43,913	95,229
Other assets	<u>10,373</u>	<u>10,373</u>
	<u>\$ 45,029,368</u>	<u>41,034,001</u>
Liabilities and Net Assets		
Current liabilities:		
Due to subcontractors and other	\$ 42,571,014	38,552,280
Accounts payable	180,544	160,224
Accrued expenses:		
Salaries and benefits	162,686	151,596
Vacation pay	115,988	106,345
Operating lease liabilities, current portion	7,965	95,544
Deferred revenue	<u>-</u>	<u>1,200</u>
Total current liabilities	43,038,197	39,067,189
Operating lease liabilities, less current portion	<u>35,948</u>	<u>-</u>
Total liabilities	43,074,145	39,067,189
Net assets:		
Without donor restrictions	<u>1,955,223</u>	<u>1,966,812</u>
Total net assets	<u>1,955,223</u>	<u>1,966,812</u>
	<u>\$ 45,029,368</u>	<u>41,034,001</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Activities

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Support and revenue:		
Government contracts and grants:		
Florida Department of Children and Families	\$ 301,382,964	295,452,423
Other	<u>2,758,219</u>	<u>3,063,991</u>
Total support and revenue	304,141,183	298,516,414
Expenses:		
Program services	297,585,722	292,128,068
Support services - management and general	<u>6,625,371</u>	<u>6,441,669</u>
Total expenses	<u>304,211,093</u>	<u>298,569,737</u>
Change in net assets from operations	(69,910)	(53,323)
Other changes:		
Federal, state and local grants to acquire and improve capital assets	59,069	87,962
Loss on disposal of property and equipment	<u>(748)</u>	<u>-</u>
Change in net assets	(11,589)	34,639
Net assets at beginning of year	<u>1,966,812</u>	<u>1,932,173</u>
Net assets at end of year	<u>\$ 1,955,223</u>	<u>1,966,812</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statement of Functional Expenses

**Year Ended June 30, 2025
(With Comparative Totals for 2024)**

	Program Services			Total Program Services	Support Services	Total Expenses	
	Substance Abuse	Mental Health	Other		Management and General	2025	2024
Salaries and wages	\$ -	-	211,833	211,833	3,731,481	3,943,314	3,731,723
Fringe benefits and payroll taxes	-	-	58,928	58,928	872,951	931,879	959,179
Total salaries and related expenses	-	-	270,761	270,761	4,604,432	4,875,193	4,690,902
Building occupancy	-	-	-	-	273,714	273,714	285,956
Professional services	-	-	-	-	191,030	191,030	230,141
Travel and training	-	-	109	109	128,480	128,589	102,833
Equipment costs	-	-	-	-	25,597	25,597	16,756
Subcontracted services	122,952,779	171,875,311	2,484,166	297,312,256	-	297,312,256	291,801,472
Insurance	-	-	-	-	63,033	63,033	71,246
Operating supplies and expenses	-	-	1,469	1,469	1,298,534	1,300,003	1,330,007
Total expenses before depreciation and amortization	122,952,779	171,875,311	2,756,505	297,584,595	6,584,820	304,169,415	298,529,313
Depreciation and amortization	-	-	1,127	1,127	40,551	41,678	40,424
Total expenses before allocation of management and general	122,952,779	171,875,311	2,757,632	297,585,722	6,625,371	304,211,093	298,569,737
Allocation of management and general	2,769,684	3,831,558	24,129	6,625,371	(6,625,371)	-	-
Total expenses	\$ 125,722,463	175,706,869	2,781,761	304,211,093	-	304,211,093	298,569,737

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statement of Functional Expenses

Year Ended June 30, 2024

	Program Services			Total Program Services	Support Services	Total Expenses
	Substance Abuse	Mental Health	Other		Management and General	
Salaries and wages	\$ -	-	249,296	249,296	3,482,427	3,731,723
Fringe benefits and payroll taxes	-	-	73,658	73,658	885,521	959,179
Total salaries and related expenses	-	-	322,954	322,954	4,367,948	4,690,902
Building occupancy	-	-	-	-	285,956	285,956
Professional services	-	-	-	-	230,141	230,141
Travel and training	-	-	54	54	102,779	102,833
Equipment costs	-	-	-	-	16,756	16,756
Subcontracted services	116,762,131	172,302,616	2,736,725	291,801,472	-	291,801,472
Insurance	-	-	-	-	71,246	71,246
Operating supplies and expenses	-	-	2,823	2,823	1,327,184	1,330,007
Total expenses before depreciation and amortization	116,762,131	172,302,616	3,062,556	292,127,303	6,402,010	298,529,313
Depreciation and amortization	-	-	765	765	39,659	40,424
Total expenses before allocation of management and general	116,762,131	172,302,616	3,063,321	292,128,068	6,441,669	298,569,737
Allocation of management and general	2,608,274	3,809,714	23,681	6,441,669	(6,441,669)	-
Total expenses	\$ 119,370,405	176,112,330	3,087,002	298,569,737	-	298,569,737

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Change in net assets	\$ (11,589)	34,639
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	41,678	40,424
Loss on disposal of property and equipment	748	-
Cash received from grants for acquisition of capital assets	(59,069)	(87,962)
Change in operating assets and liabilities:		
(Increase) decrease in assets:		
Contracts receivable	(13,596,773)	(7,120,481)
Prepaid expenses	(2,417)	103,465
Operating lease right-of-use assets	162,657	179,942
Increase (decrease) in liabilities:		
Amounts due to Florida Department of Children and Families	-	(6,580,590)
Amounts due to subcontractors and other	4,018,734	5,425,384
Accounts payable and accrued expenses	41,053	(71,641)
Operating lease liabilities	(162,972)	(179,627)
Deferred revenue	(1,200)	-
Net cash used in operating activities	(9,569,150)	(8,256,447)
Cash flows from investing activities:		
Equipment purchases	(59,069)	(87,962)
Net cash used in investing activities	(59,069)	(87,962)
Cash flows from financing activities:		
Cash received from grants for acquisition of capital assets	59,069	87,962
Net cash provided by financing activities	59,069	87,962
Net change in cash and cash equivalents	(9,569,150)	(8,256,447)
Cash and cash equivalents at beginning of year	28,163,585	36,420,032
Cash and cash equivalents at end of year	\$ 18,594,435	28,163,585
Non-cash investing and financing activities:		
Additions to operating lease right-of-use assets in exchange for operating lease liabilities	\$ 111,341	53,487

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements

June 30, 2025 and 2024

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

(a) **Description of Organization**

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

(b) **Financial Accounting Standards**

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

(c) **Financial Statement Presentation**

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

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(d) Contributions

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

CFBHN's revenue is principally derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when CFBHN has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. CFBHN received cost-reimbursable grants of approximately \$378,000 that have not been recognized at June 30, 2025 because qualifying expenditures have not yet been incurred. Advance payments of approximately \$27,140,000 from the State of Florida Department of Children and Families ("DCF") are recognized as deferred revenue and are reported net of the contract receivable (described in Note 8).

(e) Cash Equivalents

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

(f) Accounts Receivable

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

(g) Property and Equipment

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

(h) Accumulated Vacation Pay

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(i) Leases

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

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

(j) Functional Allocation of Expenses

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

(k) Income Taxes

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

CFBHN is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax filings for fiscal years after 2021 remain subject to examination by federal and state taxing authorities.

(l) Fair Value of Financial Instruments

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(m) **Estimates in Financial Statements**

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

(n) **Going Concern Evaluation**

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

(o) **Reclassifications**

Certain amounts in the 2024 financial statements have been reclassified to conform to the 2025 presentation.

(2) **Property and Equipment**

Property and equipment consist of the following at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Leasehold improvements	\$ 88,498	88,498
Office furniture and equipment	164,435	167,268
Computer software	1,602,486	1,605,610
Computer hardware	547,019	572,002
	<u>2,402,438</u>	<u>2,433,378</u>
Less accumulated depreciation and amortization	<u>2,262,866</u>	<u>2,310,449</u>
	<u>\$ 139,572</u>	<u>122,929</u>

Depreciation and amortization expense for the years ended June 30, 2025 and 2024 was \$41,678 and \$40,424, respectively.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(3) Line of Credit

CFBHN has a line of credit available with a bank which allows CFBHN to borrow up to \$3,000,000 at the bank's prime rate of interest (7.50% at June 30, 2025). Amounts drawn on the line of credit are due on demand. The line of credit is collateralized by substantially all of the assets of CFBHN and matures in February 2026. The outstanding balance on the line of credit at June 30, 2025 and 2024 was \$0.

(4) Leases

CFBHN was obligated under operating leases for office space and equipment which matured during 2025. In April 2025, CFBHN renewed its equipment lease which has a maturity date of July 2030. Leases within initial terms of 12 months or less are not recognized on the statement of financial position. Expense under these short-term leases is recognized on a straight-line basis over the lease term.

For the years ended June 30, 2025 and 2024, the components of lease expense were as follows:

	2025	2024
Operating lease costs	\$ 166,498	183,803
Variable lease costs	68,987	67,758
	\$ 235,485	251,561

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2025 and 2024:

	2025	2024
Weighted average remaining lease term:		
Operating leases	5.08	0.55
Weighted average discount rate:		
Operating leases	3.98%	4.99%

The following summarizes cash flow information related to leases for the years ended June 30, 2025 and 2024:

	2025	2024
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 165,777	181,752
Lease assets obtained in exchange for lease obligations:		
Operating leases	\$ 111,341	53,487

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(5) Liquidity and Availability of Resources

The following reflects the CFBHN’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts not available include financial assets contractually obligated for subcontract services through June 30, 2025. As part of CFBHN’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. CFBHN regularly monitors liquidity to meet its operating needs and other contractual commitments. CFBHN has various sources of liquidity at its disposal including cash, cash equivalents, and a revolving line of credit (described in Note 3).

As of June 30, 2025 and 2024, CFBHN’s financial assets available to meet general expenditures within one year were as follows:

	2025	2024
Financial assets:		
Cash and cash equivalents	\$ 18,594,435	28,163,585
Contracts receivable	26,187,108	12,590,335
	44,781,543	40,753,920
Contractual or donor-imposed restrictions:		
Contractual obligations payable for subcontracted services	(42,571,014)	(38,552,280)
Financial assets available to meet general expenditures within one year	\$ 2,210,529	2,201,640

(6) Contingencies

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

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

(7) Pension Plan

CFBHN sponsors a 401(k) defined contribution retirement plan (the “Plan”) covering all eligible employees. Under the Plan, employees are eligible to make salary deferrals once they have completed three months of service and have attained age eighteen and are eligible to receive contributions from CFBHN once they have completed six months of service. For the years ended June 30, 2025 and 2024, CFBHN made discretionary contributions of approximately \$175,000 and \$177,000, respectively.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(8) Receivable from Florida Department of Children and Families

Annually, DCF performs a formal reconciliation of the current contract year and subsequently issues a close-out letter to CFBHN. The following reconciles the gross amount receivable from DCF, net of any carryover to future periods or amounts payable to DCF at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Gross receivable from DCF	\$ 49,696,717	44,651,073
Carry forward from fiscal 2025 contract funds	(16,722,419)	(24,453,020)
Carry forward from contract funds prior to fiscal 2025	(5,981,607)	(2,584,735)
Subcontractor payback of lapsed funding	(1,102,185)	(500,406)
Payable to DCF for lapsed disaster relief funds	-	(364,893)
Payable to DCF per close-out letter, including interest	<u>(3,333,242)</u>	<u>(8,617,827)</u>
Net receivable from DCF	<u>\$ 22,557,264</u>	<u>8,130,192</u>

(9) Matching Requirements

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

(10) Related Party Transactions

A member of the Board of Directors includes a key employee of a substance abuse and mental health service provider who contracts for services with CFBHN. For the years ended June 30, 2025 and 2024, subcontractor expense to this subrecipient was approximately \$4.6 million and \$3.68 million, respectively. Amounts payable to this subrecipient at June 30, 2025 and 2024 was approximately \$1,011,000 and \$531,000, respectively.

(11) Funding and Credit Concentrations

CFBHN serves as the managing entity under a contract with DCF. The contract represents a significant concentration of revenue and funding for the Organization. Over the years, the contract has been periodically amended and renewed to extend its term and funding levels.

In June 2024, DCF amended the contract to extend the term through June 30, 2025, with funding of approximately \$272 million for the additional one-year term. Previously, In June 2023, the contract was amended to provide approximately \$286 million for a one-year extension through June 30, 2024, and in June 2020, the contract was amended for an additional three-year term through June 30, 2023, with funding of approximately \$571 million.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(11) Funding and Credit Concentrations - Continued

In June 2025, CFBHN executed a new contract with DCF to continue serving as the managing entity for the Suncoast region. The new agreement covers the five-year period ending June 30, 2030, with an approximate annual value of \$236,120,000, totaling approximately \$1,180,600,000 over the life of the contract. This renewal maintains the Organizations significant revenue concentration with DCF and provides continuity for contracted services in the region.

CFBHN maintains its deposits with a large, international commercial bank which management believes to be of high credit quality. At June 30, 2025, CFBHN's deposits with this bank exceeded FDIC insurance coverage by approximately \$18,353,000.

(12) Subsequent Events

CFBHN has evaluated subsequent events through December 19, 2025, the date the financial statements were available for issuance.

In July 2025, CFBHN entered into a five-year lease agreement for the premises located at 721 U.S. Highway 301 South Tampa, 33619 which resulted in non-cash operating right-of-use asset and lease liability additions of approximately \$465,000.

SUPPLEMENTARY FINANCIAL INFORMATION

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2025

Federal/State Agency/ Pass-through Grantor/ Federal Program/State Project	Federal Assistance Listing/ CSFA Number	Agency or Pass-through Number	Current Year Expenditures	Transfers to Subrecipients
U.S. Department of Health and Human Services				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	QD1A9	\$ 1,306,405	1,306,405
Temporary Assistance for Needy Families (TANF)	93.558	QD1A9	3,861,245	3,809,350
Children's Health Insurance Program	93.767	QD1A9	1,112,531	1,112,531
<i>Medicaid Cluster:</i>				
Grants to States for Medicaid	93.778	QD1A9	27,045	-
Opioid STR	93.788	QD1A9	26,300,262	26,186,869
Block Grants for Community Mental Health Services	93.958	QD1A9	21,826,421	21,826,421
Substance Abuse and Mental Health Services Projects of Regional & National Significance	93.243	QD1A9	627,942	627,942
Block Grants for Substance Use Prevention, Treatment, and Recovery Services	93.959	QD1A9	<u>33,348,745</u>	<u>33,348,745</u>
Subtotal - U.S. Department of Health and Human Services			88,410,596	88,218,263
U.S. Department of Homeland Security				
<i>Passed-through from State of Florida, Department of Children and Families:</i>				
Crisis Counseling	97.032	QD1A9	<u>344,850</u>	<u>343,561</u>
Subtotal - U.S. Department of Homeland Security			<u>344,850</u>	<u>343,561</u>
Total Expenditures of Federal Awards			\$ <u>88,755,446</u>	<u>88,561,824</u>
State of Florida Department of Children and Families				
Forensic Services and Competency Restoration Training	60.114	QD1A9	\$ 3,859,206	3,859,206
Substance Abuse and Mental Health Community Services	60.153	QD1A9	10,291,209	10,291,209
Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	QD1A9	7,848,578	7,848,578
Centralized Receiving Systems	60.163	QD1A9	7,657,912	7,657,912
State Opioid Settlement Trust Fund Services	60.355	QD1A9	15,273,345	15,273,345
Centerstone Comprehensive Treatment Court	60.257	QD1A9	<u>200,000</u>	<u>200,000</u>
Subtotal - State of Florida Department of Children and Families			<u>45,130,250</u>	<u>45,130,250</u>
Total State Financial Assistance			<u>45,130,250</u>	<u>45,130,250</u>
Total Expenditures of Federal Awards and State Financial Assistance and Transfers to Subrecipients			\$ <u>133,885,696</u>	<u>133,692,074</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Year Ended June 30, 2025

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) includes the federal and state grant activity for Central Florida Behavioral Health Network, Inc. (the “Organization”) under programs of the federal government and the State of Florida for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and Chapter 10.650, *Rules of the State of Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization. Pass-through entity identifying numbers are presented where available.

(2) Summary of Significant Accounting Policies

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues

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

Date Prepared: December 19, 2025
Budget Period: 07/01/2024 to 06/30/2025

STATE-DESIGNATED SAMH COST CENTERS

STATE SAMH-FUNDED COST CENTERS

AMH/CMH/ASA/CSA

FUNDING SOURCES AND REVENUES	STATE-DESIGNATED SAMH COST CENTERS												
	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment	Drop-In/ Self-Help Centers	In-Home and On-Site	Intensive Case Management	Intervention - Individual	Medical Services	Medication Assisted Treatment	Outpatient - Individual
IA. STATE SAMH FUNDING													
From Suncoast Region	\$ 1,196,219	16,256,866	34,073,414	32,708,685	34,686	939,247	1,794,789	353,947	311,979	4,827,141	13,191,146	9,969,685	7,615,520
Carry Forward Funds	98,574	1,349,324	-	791,738	-	73,372	-	-	-	2,704	1,085,745	628,964	788,947
TOTAL STATE SAMH FUNDING =	1,294,793	17,606,190	34,073,414	33,500,423	34,686	1,012,619	1,794,789	353,947	311,979	4,829,845	14,276,891	10,598,649	8,404,467
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING = \$	1,294,793	17,606,190	34,073,414	33,500,423	34,686	1,012,619	1,794,789	353,947	311,979	4,829,845	14,276,891	10,598,649	8,404,467

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

Page 2 of 10

FUNDING SOURCES AND REVENUES	STATE-DESIGNATED SAMH COST CENTERS														
	STATE SAMH-FUNDED COST CENTERS														
	AMH/CMH/ASA/CSA														
	Outreach	Residential Level I	Residential Level II	Residential Level III	Residential Level IV	Supported Employment	Substance Abuse Detox	Supported Housing/Living	TASC	Incidental Expenses	Aftercare Individual	Information & Referral	Outpatient - Group	Room & Board Level II	Room & Board Level III
IA. STATE SAMH FUNDING															
From Suncoast Region	\$ 8,101,216	7,929,291	17,581,320	1,961,094	2,658,286	201,881	12,488,045	5,479,479	-	13,961,472	9,071	5,293,138	720,077	6,143,234	28,841
Carry Forward Funds	501,245	1,151,435	2,444,804	203,929	263,005	-	-	268,324	-	460,324	-	41,561	88,853	68,298	-
TOTAL STATE SAMH FUNDING =	8,602,461	9,080,726	20,026,124	2,165,023	2,921,291	201,881	12,488,045	5,747,803	-	14,421,796	9,071	5,334,699	808,930	6,211,532	28,841
IB. OTHER GOVERNMENT FUNDING															
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING = \$	8,602,461	9,080,726	20,026,124	2,165,023	2,921,291	201,881	12,488,045	5,747,803	-	14,421,796	9,071	5,334,699	808,930	6,211,532	28,841

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

Page 3 of 10

FUNDING SOURCES AND REVENUES	STATE-DESIGNATED SAMH COST CENTERS															
	STATE SAMH-FUNDED COST CENTERS															
	AMH/CMH/ASA/CSA															
	Short-Term Residential TX	Mental Health Clubhouse Services	Intervention - Group	Aftercare Group	Recovery Support - Individual	Recovery Support - Group	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Care Coordination	HIV early Intervention Services	BNET	Forensic Multidisciplinary A0	FIT Team A2	First Episode Team A5
IA. STATE SAMH FUNDING																
From Suncoast Region	\$ 3,720,274	2,975,971	41,592	43,657	908,084	523,959	544,433	1,953,660	3,539,322	3,438,073	51,287	248,239	1,112,532	1,815,606	5,584,107	2,063,854
Carry Forward Funds	-	-	6,390	-	25,181	2,304	-	-	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING =	<u>3,720,274</u>	<u>2,975,971</u>	<u>47,982</u>	<u>43,657</u>	<u>933,265</u>	<u>526,263</u>	<u>544,433</u>	<u>1,953,660</u>	<u>3,539,322</u>	<u>3,438,073</u>	<u>51,287</u>	<u>248,239</u>	<u>1,112,532</u>	<u>1,815,606</u>	<u>5,584,107</u>	<u>2,063,854</u>
IB. OTHER GOVERNMENT FUNDING																
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IC. ALL OTHER REVENUES																
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDING = \$	<u>3,720,274</u>	<u>2,975,971</u>	<u>47,982</u>	<u>43,657</u>	<u>933,265</u>	<u>526,263</u>	<u>544,433</u>	<u>1,953,660</u>	<u>3,539,322</u>	<u>3,438,073</u>	<u>51,287</u>	<u>248,239</u>	<u>1,112,532</u>	<u>1,815,606</u>	<u>5,584,107</u>	<u>2,063,854</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

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	STATE-DESIGNATED SAMH COST CENTERS														
	STATE SAMH-FUNDED COST CENTERS														
	AMH/CMH/ASA/CSA														
FUNDING SOURCES AND REVENUES	Self Directed Care A6	Federal Grant Project A7	Local Diversion Forensic Project A8	Network Evaluation and Development B1	Cost Reimbursement B3	CAT Team B4	FACT Team B5	Provider Proviso Projects B6	CAT Team B8	Other Bundled Projects C0	Sustainability Payment C1	Family Well Being C3	Involuntary Services C4	Disaster Response	Total for AMH/CMH/ ASA/CSA
IA. STATE SAMH FUNDING															
From Suncoast Region	\$ 361,400	1,244,418	-	8,393,748	1,695,873	12,379,729	8,949,490	2,447,771	1,598,025	3,332,501	-	967,607	523,757	342,784	276,631,522
Carry Forward Funds	-	-	-	6,325,288	1,315,354	-	-	171,983	38,924	-	-	-	-	-	18,196,570
TOTAL STATE SAMH FUNDING =	361,400	1,244,418	-	14,719,036	3,011,227	12,379,729	8,949,490	2,619,754	1,636,949	3,332,501	-	967,607	523,757	342,784	294,828,092
IB. OTHER GOVERNMENT FUNDING															
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING = \$	361,400	1,244,418	-	14,719,036	3,011,227	12,379,729	8,949,490	2,619,754	1,636,949	3,332,501	-	967,607	523,757	342,784	294,828,092

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources and Revenues - Continued

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FUNDING SOURCES AND REVENUES	Managing Entity Administrative Services	Total for State SAMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Non-SAMH Cost Centers	Total Funding
IA. STATE SAMH FUNDING						
From Suncoast Region	\$ 6,613,941	283,245,463	-	283,245,463	-	283,245,463
DCF Carry Forward	-	18,196,570	-	18,196,570	-	18,196,570
TOTAL STATE SAMH FUNDING =	6,613,941	301,442,033	-	301,442,033	-	301,442,033
IB. OTHER GOVERNMENT FUNDING						
(1) Other State Agency Funding	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-
(3) Local Government	-	-	-	-	2,758,219	2,758,219
(4) Federal Grants and Contracts	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	-	-	-	-	2,758,219	2,758,219
IC. ALL OTHER REVENUES						
(1) 1st & 2nd Party Payments	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-
(5) Other - Interest & Misc	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	-	-	-	-	-
TOTAL FUNDING = \$	6,613,941	301,442,033	-	301,442,033	2,758,219	304,200,252

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses

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EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS												
	STATE SAMH-FUNDED COST CENTERS												
	AMH/CMH/ASA/CSA												
	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment	Drop-In/ Self-Help Centers	In-Home and On-Site	Intensive Case Management	Intervention - Individual	Medical Services	Medication Assisted Treatment	Outpatient - Individual
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-
IIIB. OTHER EXPENSES													
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:													
From Suncoast Region	1,196,219	16,256,866	34,073,414	32,708,685	34,686	939,247	1,794,789	353,947	311,979	4,827,141	13,191,146	9,969,685	7,615,520
Carry Forward	98,574	1,349,324	-	791,738	-	73,372	-	-	-	2,704	1,085,745	628,964	788,947
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	1,294,793	17,606,190	34,073,414	33,500,423	34,686	1,012,619	1,794,789	353,947	311,979	4,829,845	14,276,891	10,598,649	8,404,467
TOTAL PERSONNEL & OTHER EXPENSES =	1,294,793	17,606,190	34,073,414	33,500,423	34,686	1,012,619	1,794,789	353,947	311,979	4,829,845	14,276,891	10,598,649	8,404,467
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	29,070	395,279	764,988	752,123	779	22,734	40,295	7,947	7,004	108,436	320,533	237,952	188,690
TOTAL DISTRIBUTED INDIRECT COSTS =	29,070	395,279	764,988	752,123	779	22,734	40,295	7,947	7,004	108,436	320,533	237,952	188,690
TOTAL ACTUAL OPER. EXPENSES =	1,323,863	18,001,469	34,838,402	34,252,546	35,465	1,035,353	1,835,084	361,894	318,983	4,938,281	14,597,424	10,836,601	8,593,157
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOWABLE OPER. EXPENSES =	\$ 1,323,863	18,001,469	34,838,402	34,252,546	35,465	1,035,353	1,835,084	361,894	318,983	4,938,281	14,597,424	10,836,601	8,593,157
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

Page 7 of 10

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS													
	STATE SAMH-FUNDED COST CENTERS													
	AMH/CMH/ASA/CSA													
	Outreach	Residential Level I	Residential Level II	Residential Level III	Residential Level IV	Supported Employment	Substance Abuse Detox	Supported Housing/Living	TASC	Incidental Expenses	Aftercare Individual	Information & Referral	Outpatient - Group	Room & Board Level II
IIA. PERSONNEL EXPENSES														
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IIIB. OTHER EXPENSES														
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:														
From Suncoast Region	8,101,216	7,929,291	17,581,320	1,961,094	2,658,286	201,881	12,488,045	5,479,479	-	13,961,472	9,071	5,293,138	720,077	6,143,234
Carry Forward	501,245	1,151,435	2,444,804	203,929	263,005	-	-	268,324	-	460,324	-	41,561	88,853	68,298
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	8,602,461	9,080,726	20,026,124	2,165,023	2,921,291	201,881	12,488,045	5,747,803	-	14,421,796	9,071	5,334,699	808,930	6,211,532
TOTAL PERSONNEL & OTHER EXPENSES =	8,602,461	9,080,726	20,026,124	2,165,023	2,921,291	201,881	12,488,045	5,747,803	-	14,421,796	9,071	5,334,699	808,930	6,211,532
IIIC. DISTRIBUTED INDIRECT COSTS														
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	177,725	174,372	512,233	63,836	74,170	5,538	316,772	121,696	236	333,738	169	122,906	18,490	151,803
TOTAL DISTRIBUTED INDIRECT COSTS =	177,725	174,372	512,233	63,836	74,170	5,538	316,772	121,696	236	333,738	169	122,906	18,490	151,803
TOTAL ACTUAL OPER. EXPENSES =	8,780,186	9,255,098	20,538,357	2,228,859	2,995,461	207,419	12,804,817	5,869,499	236	14,755,534	9,240	5,457,605	827,420	6,363,335
IIID. UNALLOWABLE COSTS														
TOTAL ALLOWABLE OPER. EXPENSES = \$	8,780,186	9,255,098	20,538,357	2,228,859	2,995,461	207,419	12,804,817	5,869,499	236	14,755,534	9,240	5,457,605	827,420	6,363,335
IIIF. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

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EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS															
	STATE SAMH-FUNDED COST CENTERS															
	AMH/CMH/ASA/CSA															
	Short-Term Residential TX	Mental Health Clubhouse Services	Intervention - Group	Aftercare Group	Recovery Support - Individual	Recovery Support - Group	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Care Coordination	HIV early Intervention Services	BNET	Forensic Multidisciplinary A0	FIT Team A2	First Episode Team A5
IIA. PERSONNEL EXPENSES																
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IIB. OTHER EXPENSES																
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services:																
From Suncoast Region	3,720,274	2,975,971	41,592	43,657	908,084	523,959	544,433	1,953,660	3,539,322	3,438,073	51,287	248,239	1,112,532	1,815,606	5,584,107	2,063,854
Carry Forward Funds	-	-	6,390	-	25,181	2,304	-	-	-	-	-	-	-	-	-	-
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	3,720,274	2,975,971	47,982	43,657	933,265	526,263	544,433	1,953,660	3,539,322	3,438,073	51,287	248,239	1,112,532	1,815,606	5,584,107	2,063,854
TOTAL PERSONNEL & OTHER EXPENSES =	3,720,274	2,975,971	47,982	43,657	933,265	526,263	544,433	1,953,660	3,539,322	3,438,073	51,287	248,239	1,112,532	1,815,606	5,584,107	2,063,854
IIC. DISTRIBUTED INDIRECT COSTS																
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	100,701	63,799	2,261	721	16,767	10,682	17,624	49,216	94,659	85,942	85,942	85,942	21,461	36,500	173,529	44,902
TOTAL DISTRIBUTED INDIRECT COSTS =	100,701	63,799	2,261	721	16,767	10,682	17,624	49,216	94,659	85,942	85,942	85,942	21,461	36,500	173,529	44,902
TOTAL ACTUAL OPER. EXPENSES =	3,820,975	3,039,770	50,243	44,378	950,032	536,945	562,057	2,002,876	3,633,981	3,524,015	137,229	334,181	1,133,993	1,852,106	5,757,636	2,108,756
IID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOWABLE OPER. EXPENSES =	\$ 3,820,975	\$ 3,039,770	\$ 50,243	\$ 44,378	\$ 950,032	\$ 536,945	\$ 562,057	\$ 2,002,876	\$ 3,633,981	\$ 3,524,015	\$ 137,229	\$ 334,181	\$ 1,133,993	\$ 1,852,106	\$ 5,757,636	\$ 2,108,756
III. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

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EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS														Total for AMH/CMH/ASA/CSA
	STATE SAMH-FUNDED COST CENTERS														
	AMH/CMH/ASA/CSA														
	Self Directed Care A6	Federal Grant Project A7	Local Diversion Forensic Project A8	Network Evaluation and Development B1	Cost Reimbursement B3	CAT Team B4	FACT Team B5	Provider Proviso Projects B6	CAT Team B8	Other Bundled Projects C0	Sustainability Payment C1	Family Well Being C3	Involuntary Services C4	Disaster Response	
IIA. PERSONNEL EXPENSES															
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL PERSONNEL EXPENSES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
IIIB. OTHER EXPENSES															
(1) Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(3) Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services:															
From Suncoast Region	361,400	1,244,418	-	8,393,748	1,695,873	12,379,729	8,949,490	2,447,771	1,598,025	3,332,501	-	967,607	523,757	342,785	
Carry Forward Funds	-	-	-	6,325,288	1,315,354	-	-	171,983	38,921	-	-	-	-	-	
From Tallahassee DCF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
From Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER EXPENSES =	361,400	1,244,418	-	14,719,036	3,011,227	12,379,729	8,949,490	2,619,754	1,636,946	3,332,501	-	967,607	523,757	342,785	
TOTAL PERSONNEL & OTHER EXPENSES =	361,400	1,244,418	-	14,719,036	3,011,227	12,379,729	8,949,490	2,619,754	1,636,946	3,332,501	-	967,607	523,757	342,785	
IIIC. DISTRIBUTED INDIRECT COSTS															
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(b) Administration	8,119	27,939	-	330,459	67,606	277,939	200,926	58,817	36,751	74,818	-	21,724	11,759	7,696	
TOTAL DISTRIBUTED INDIRECT COSTS =	8,119	27,939	-	330,459	67,606	277,939	200,926	58,817	36,751	74,818	-	21,724	11,759	7,696	
TOTAL ACTUAL OPER. EXPENSES =	369,519	1,272,357	-	15,049,495	3,078,833	12,657,668	9,150,416	2,678,571	1,673,697	3,407,319	-	989,331	535,516	350,481	
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOWABLE OPER. EXPENSES = \$	369,519	1,272,357	-	15,049,495	3,078,833	12,657,668	9,150,416	2,678,571	1,673,697	3,407,319	-	989,331	535,516	350,481	
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses - Continued

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<u>EXPENSE CATEGORIES</u>	<u>Managing Entity Administrative Services</u>	<u>Total for State SAMH Cost Centers</u>	<u>Total for Non-State-Funded SAMH Cost Centers</u>	<u>Total for All State-Designated SAMH Cost Centers</u>	<u>Non-SAMH Cost Centers</u>	<u>Administration</u>	<u>Total Expenses</u>
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ -	-	-	-	211,833	3,731,481	3,943,314
(2) Fringe Benefits	-	-	-	-	58,928	872,951	931,879
TOTAL PERSONNEL EXPENSES =	-	-	-	-	270,761	4,604,432	4,875,193
IIB. OTHER EXPENSES							
(1) Building Occupancy	-	-	-	-	-	273,714	273,714
(2) Professional Services	-	-	-	-	-	191,030	191,030
(3) Travel	-	-	-	-	109	128,480	128,589
(4) Equipment	-	-	-	-	1,127	66,148	67,275
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services:							
From Suncoast Region	-	276,631,523	-	276,631,523	-	-	276,631,523
Carry Forward	-	18,196,567	-	18,196,567	-	-	18,196,567
From Local Government	-	-	2,484,166	-	-	-	2,484,166
(8) Insurance	-	-	-	-	-	63,033	63,033
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	1,469	1,298,534	1,300,003
(11) Other	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	-	294,828,090	2,484,166	294,828,090	2,705	2,020,939	299,335,900
TOTAL PERSONNEL & OTHER EXPENSES =	-	294,828,090	2,484,166	294,828,090	273,466	6,625,371	304,211,093
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	-	6,998,580	55,772	7,054,352	6,140	(7,060,492)	-
TOTAL DISTRIBUTED INDIRECT COSTS =	-	6,998,580	55,772	7,054,352	6,140	(7,060,492)	-
TOTAL ACTUAL OPER. EXPENSES =	-	301,826,670	2,539,938	301,882,442	279,606	(435,121)	304,211,093
IIID. UNALLOWABLE COSTS							
TOTAL UNALLOWABLE COSTS =	-	-	-	-	(1,127)	(41,990)	(43,117)
TOTAL ALLOWABLE OPER. EXPENSES =	\$ -	301,826,670	2,539,938	301,882,442	278,479	(477,111)	304,167,976
IIIF. CAPITAL EXPENDITURES	\$ -	-	-	-	-	58,321	58,321

See accompanying independent auditors' report.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of State Earnings for Substance Abuse and Mental Health Services

Year Ended June 30, 2025

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

NOTE:

Central Florida Behavioral Health Network, Inc. has met their match requirements (\$39,123,636) related to the amount of State funds requiring match (\$116,358,409) for contract QD1A9 through match provided by their subcontractors. Management has received a Schedule of State Earnings for Substance Abuse and Mental Health Services from each subcontractor indicating that their individual match has been met.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Bed-Day Availability Payments

Year Ended June 30, 2025

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

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Related Party Transaction Adjustments

Year Ended June 30, 2025

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

NOTE:

There is no activity to report on this schedule.

INTERNAL CONTROL AND COMPLIANCE

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Florida Behavioral Health Network, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

CBIZ CPAs P.C.

December 19, 2025
St. Petersburg, Florida

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

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

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

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited Central Florida Behavioral Health Network, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on Central Florida Behavioral Health Network, Inc.'s major federal programs and state projects for the year ended June 30, 2025. Central Florida Behavioral Health Network, Inc.'s major federal programs and state financial assistance projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

CBIZ CPAs P.C.

December 19, 2025
St. Petersburg, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

(A) Summary of Auditors' Results

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

Federal Programs:

Block Grants for Substance Use Prevention, Treatment, and Recovery Services (AL No. 93.959)

State Projects:

Centralized Receiving Systems (CSFA No. 60.163)

State Opioid Settlement Trust Fund Services (CSFA No. 60.355)
8. The threshold for distinguishing Types A and B programs and projects was \$2,662,663 for major federal programs and \$1,353,908 for major state projects.
9. Central Florida Behavioral Health Network, Inc. was determined to be a low-risk auditee.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs - Continued

(B) Findings - Audit of Financial Statements

None.

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

None.

(D) Findings and Questioned Costs - Major State Projects

None.

(E) Other Issues

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



CBIZ CPAs P.C.

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P: 727.572.1400

Management Letter

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

Report on the Financial Statements

We have audited the financial statements of Central Florida Behavioral Health Network, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated December 19, 2025.

Auditors' Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, our Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*, and the Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated December 19, 2025, should be considered in conjunction with this management letter.

Other Matter

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

Purpose of the Letter

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

CBIZ CPAs P.C.

December 19, 2025
St. Petersburg, Florida