



Central Florida Behavioral Health Network, Inc.

Data Analytics and Benchmarking
Fiscal year ended June 30, 2022

June 23, 2023



Managing Entities Surveyed

Central Florida Behavioral Health Network, Inc. (CFBHN)

Big Bend Community Based Care, Inc. (BBCBC)

Broward Behavioral Health Coalition, Inc. (BBHC)

Central Florida Cares Health System, Inc. (CFCHS)

Lutheran Services Florida, Inc. (LSF)

Southeast Florida Behavioral Health Network, Inc. (SEFBHN)

South Florida Behavioral Health Network, Inc. (SFBHN)

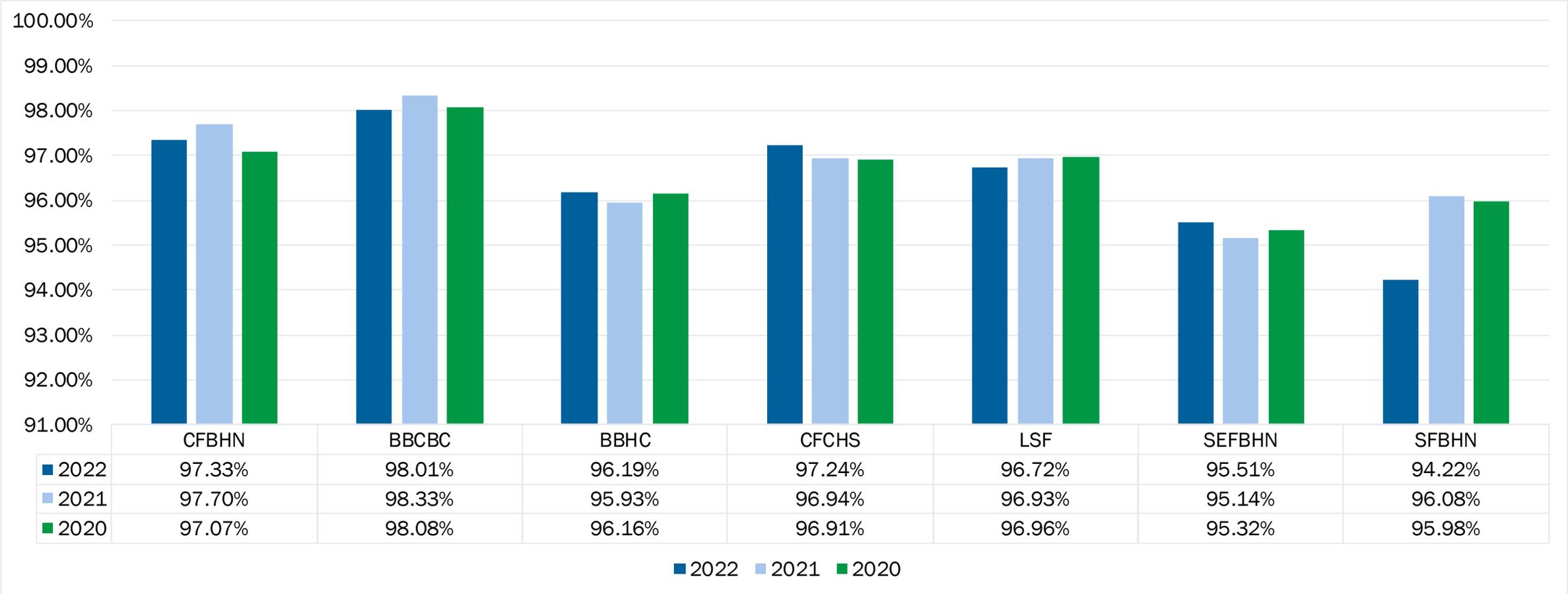
Ratio Explanations

Ratio	Explanation
<ul style="list-style-type: none">• Administrative Cost Rate	<ul style="list-style-type: none">• Direct and indirect administrative expenses as a percentage of total entity expenses. Measures efficiency of administrative function in relation to total costs.
<ul style="list-style-type: none">• Program Efficiency	<ul style="list-style-type: none">• Total direct programming expenses as a percentage of total entity expenses. The inverse of the administrative cost rate. Measures the efficiency of \$ used for programmatic purposes in relation to total costs.
<ul style="list-style-type: none">• Administrative Dollars/Cost Per Client	<ul style="list-style-type: none">• Total administrative expenses divided by the # of clients served by the ME and its provider agencies.
<ul style="list-style-type: none">• Operating Reliance	<ul style="list-style-type: none">• Unrestricted program revenue divided by total expenses. Indicates how able a NFP entity is to fund costs from program revenue alone. The ratio for ME's is expected to be near 100%.

Ratio Explanations - Continued

Ratio	Explanation
<ul style="list-style-type: none">• Current Ratio	<ul style="list-style-type: none">• Current assets divided by current liabilities. Measures the overall liquidity position of an organization.
<ul style="list-style-type: none">• Quick Ratio	<ul style="list-style-type: none">• Cash plus total receivables divided by current liabilities. Also a liquidity measure but focuses on cash and receivables.
<ul style="list-style-type: none">• Receivable Days	<ul style="list-style-type: none">• Accounts receivable divided by total revenue (excluding in-kind) with the result multiplied by 365. The resulting number reflects the length of time it takes to collect receivables.
<ul style="list-style-type: none">• Payable Days	<ul style="list-style-type: none">• Payables divided by total expenses (excluding in-kind and depreciation) plus capital expenditures with the result multiplied by 365. Rough measure of how timely an organization is in meeting payment obligations.
<ul style="list-style-type: none">• Days Cash Reserve	<ul style="list-style-type: none">• Unrestricted cash divided by total expenses (excluding in-kind and depreciation) with the result multiplied by 365. Measures the amount of cash on hand to meet future expenses. Expectation for ME with no other programming activity is generally very low given the nature of operations.

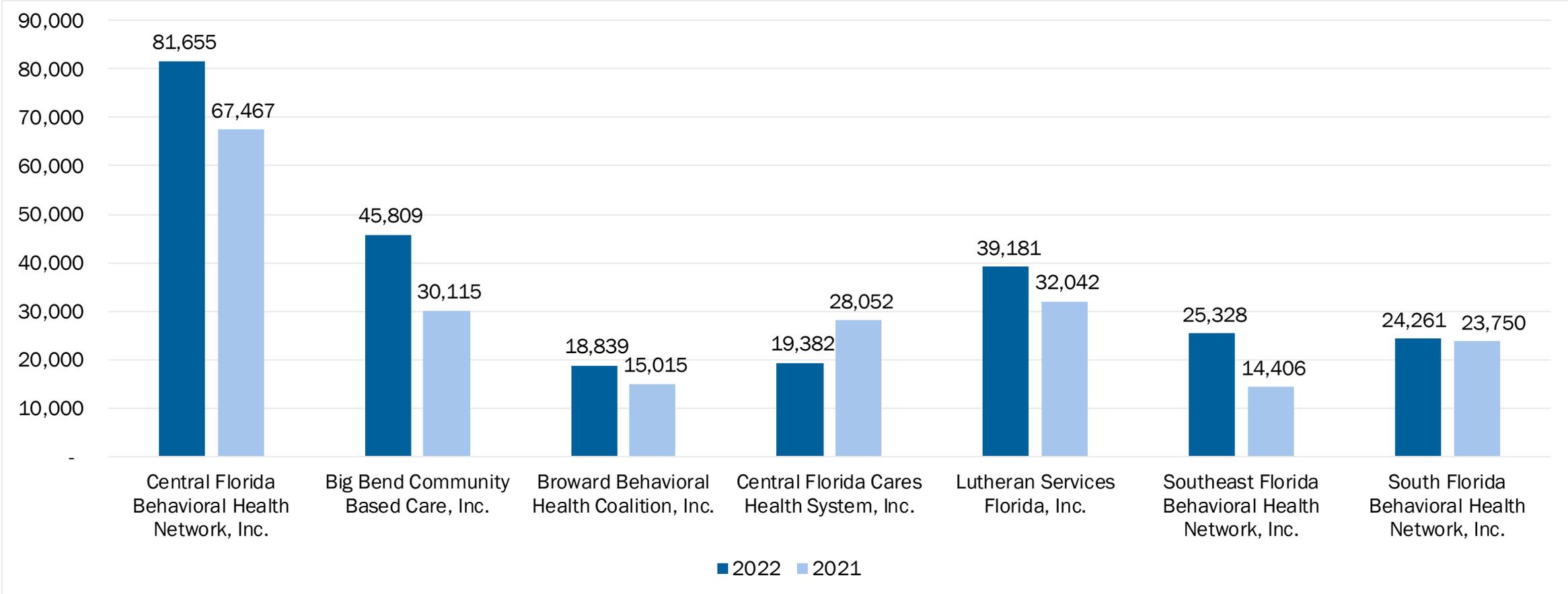
Program Efficiency - % of costs dedicated to programming



Operating Reliance

	Central Florida Behavioral Health Network, Inc.	Big Bend Community Based Care, Inc.	Broward Behavioral Health Coalition, Inc.	Central Florida Cares Health System, Inc.	Lutheran Services Florida, Inc.	Southeast Florida Behavioral Health Network, Inc.	South Florida Behavioral Health Network, Inc.
Unrestricted Program Revenue	\$ 223,863,024	\$ 131,986,812	\$ 79,396,300	\$ 93,939,616	\$ 173,652,218	\$ 81,785,973	\$ 112,125,386
Total Expenses	\$ 223,928,639	\$ 131,820,992	\$ 79,395,189	\$ 93,622,975	\$ 173,455,331	\$ 81,780,514	\$ 112,134,882
Operating Reliance	99.97%	100.13%	100.00%	100.34%	100.11%	100.01%	99.99%

Clients Served – 2022 and 2021



The data listed in the chart above relating to number of clients served was provided by DCF.

Cost Comparison and Clients Served

	Central Florida Behavioral Health Network, Inc.	Big Bend Community Based Care, Inc.	Broward Behavioral Health Coalition, Inc.	Central Florida Cares Health System, Inc.	Lutheran Services Florida, Inc.	Southeast Florida Behavioral Health Network, Inc.	South Florida Behavioral Health Network, Inc.
Administrative Cost Rate	2.67%	1.99%	3.81%	2.76%	3.28%	4.49%	5.78%
Program Efficiency	97.33%	98.01%	96.19%	97.24%	96.72%	95.51%	94.22%
Number of Clients Served - 2022	81,655	45,809	18,839	19,382	39,181	25,328	24,261
Admin. Dollars Per Client Served	\$ 73.26	\$ 57.36	\$ 160.64	\$ 133.39	\$ 145.13	\$ 145.09	\$ 267.28
Mental Health Clients	54,316	34,019	11,245	9,622	24,176	14,402	22,968
Substance Abuse Clients	27,339	11,790	7,594	9,760	15,005	10,926	1,293
% of Mental Health Clients	66.52%	74.26%	59.69%	49.64%	61.70%	56.86%	94.67%
% of Substance Abuse Clients	33.48%	25.74%	40.31%	50.36%	38.30%	43.14%	5.33%
Adults Served	75,727	32,706	16,154	18,067	34,336	20,003	19,812
Children Served	5,928	13,103	2,685	1,315	4,845	5,325	4,449
% of Adults Served	92.74%	71.40%	85.75%	93.22%	87.63%	78.98%	81.66%
% of Children Served	7.26%	28.60%	14.25%	6.78%	12.37%	21.02%	18.34%

The data listed in the table above relating to number of clients served was provided by DCF.

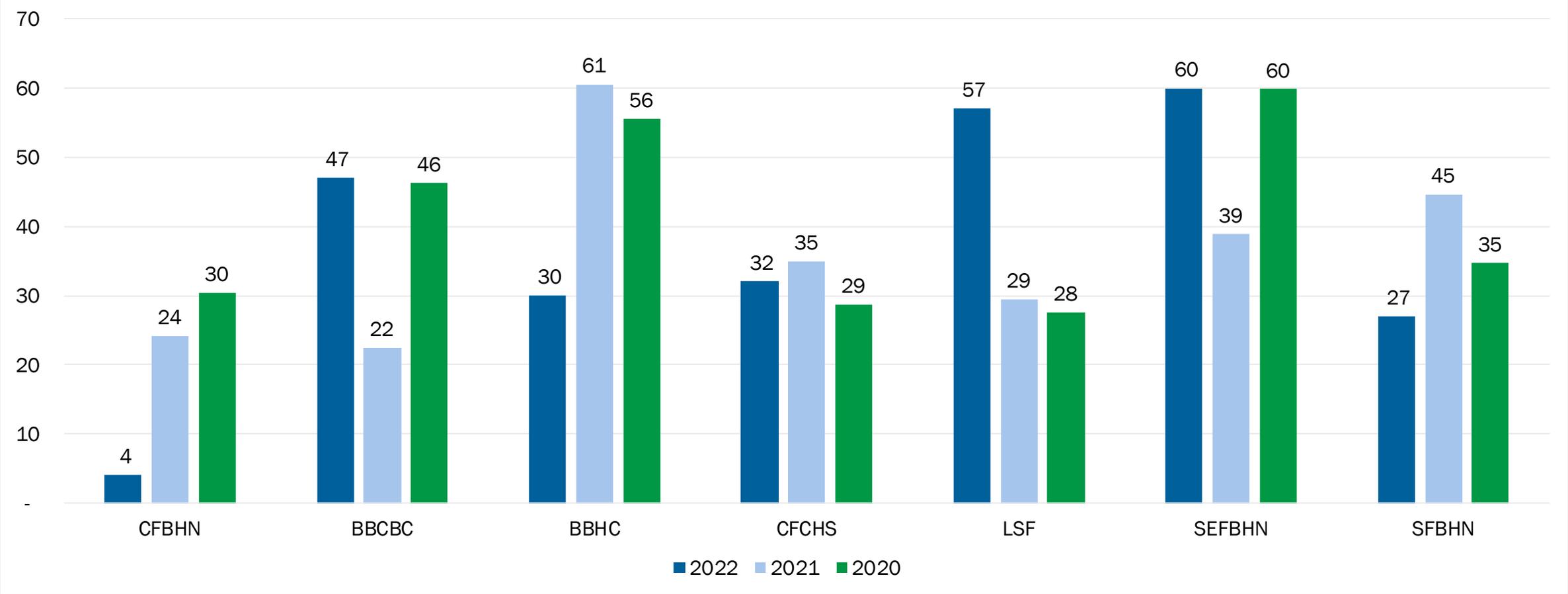
Working Capital and Liquidity

	Central Florida Behavioral Health Network, Inc.	Big Bend Community Based Care, Inc.	Broward Behavioral Health Coalition, Inc.	Central Florida Cares Health System, Inc.	Lutheran Services Florida, Inc.	Southeast Florida Behavioral Health Network, Inc.	South Florida Behavioral Health Network, Inc.
Total Current Assets	\$ 56,349,791	\$ 37,115,792	\$ 18,178,826	\$ 26,691,172	\$ 62,076,804	\$ 20,273,956	\$ 34,676,229
Total Current Liabilities	\$ 54,500,967	\$ 39,902,126	\$ 18,158,760	\$ 25,780,152	\$ 58,537,483	\$ 20,247,463	\$ 33,735,295
Current Ratio	1.03	0.93	1.00	1.04	1.06	1.00	1.03
Cash + Total Receivables	\$ 56,312,099	\$ 36,653,859	\$ 18,025,624	\$ 26,590,341	\$ 45,924,993	\$ 20,239,101	\$ 33,350,243
Total Current Liabilities	\$ 54,500,967	\$ 39,902,126	\$ 18,158,760	\$ 25,780,152	\$ 58,537,483	\$ 20,247,463	\$ 33,735,295
Quick Ratio	1.03	0.92	0.99	1.03	0.78	1.00	0.99

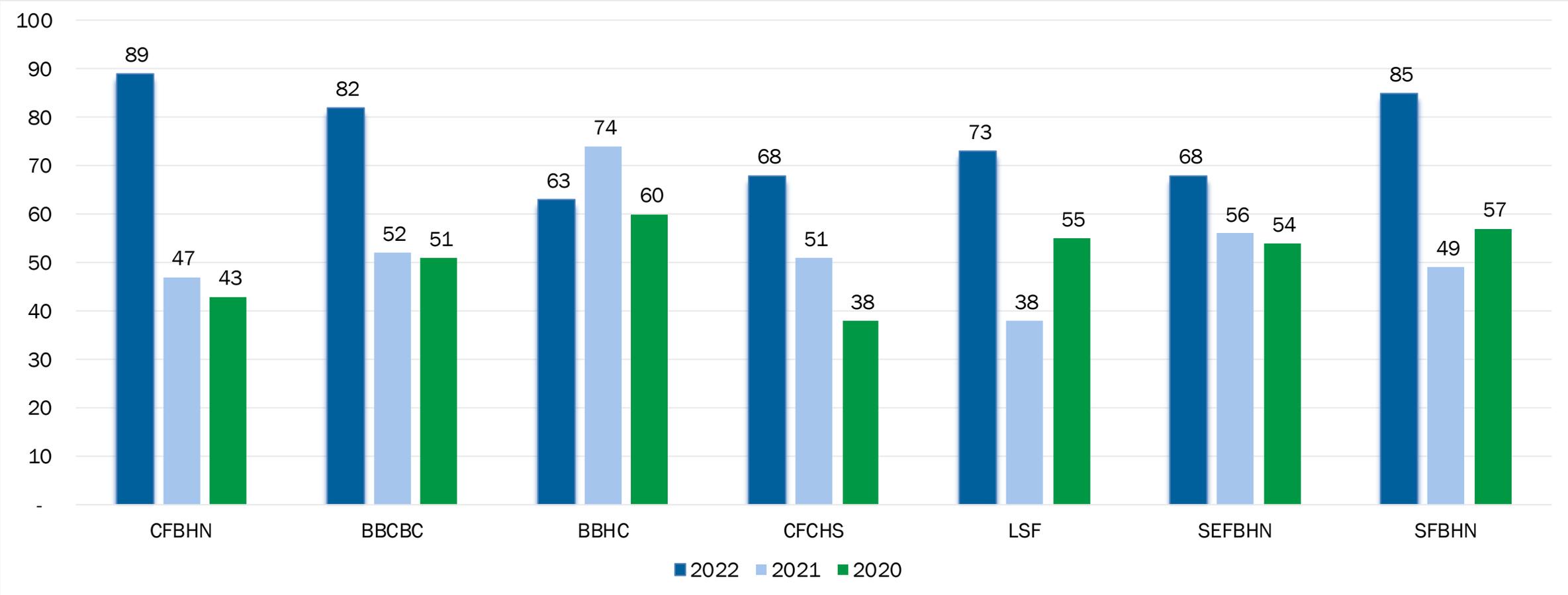
Receivables, Payables & Cash Position

	Central Florida Behavioral Health Network, Inc.	Big Bend Community Based Care, Inc.	Broward Behavioral Health Coalition, Inc.	Central Florida Cares Health System, Inc.	Lutheran Services Florida, Inc.	Southeast Florida Behavioral Health Network, Inc.	South Florida Behavioral Health Network, Inc.
Total Receivables	\$ 2,717,128	\$ 16,898,514	\$ 6,547,121	\$ 8,340,421	\$ 26,947,114	\$ 13,393,022	\$ 8,251,994
Total Revenue (less in-kind)	\$223,863,024	\$131,986,812	\$ 79,396,300	\$ 93,939,616	\$173,652,218	\$ 81,785,973	\$112,125,386
Receivable Days	4	47	30	32	57	60	27
Payables	\$ 54,499,767	\$ 29,718,073	\$ 13,605,667	\$ 17,556,630	\$ 34,638,080	\$ 15,142,714	\$ 26,131,463
Total Expenditures (less depreciation & in-kind plus capital)	\$223,901,687	\$131,820,992	\$ 79,395,189	\$ 93,550,720	\$173,477,300	\$ 81,758,527	\$112,127,881
Payable Days	89	82	63	68	73	68	85
Unrestricted Cash	\$ 53,594,971	\$ 19,755,345	\$ 11,478,503	\$ 18,249,920	\$ 18,977,879	\$ 6,846,079	\$ 24,110,688
Total Expenses (less depreciation & in-kind)	\$223,901,687	\$131,820,992	\$ 79,395,189	\$ 93,550,720	\$173,477,300	\$ 81,758,527	\$112,127,881
Days Cash Reserve	87	55	53	71	40	31	78

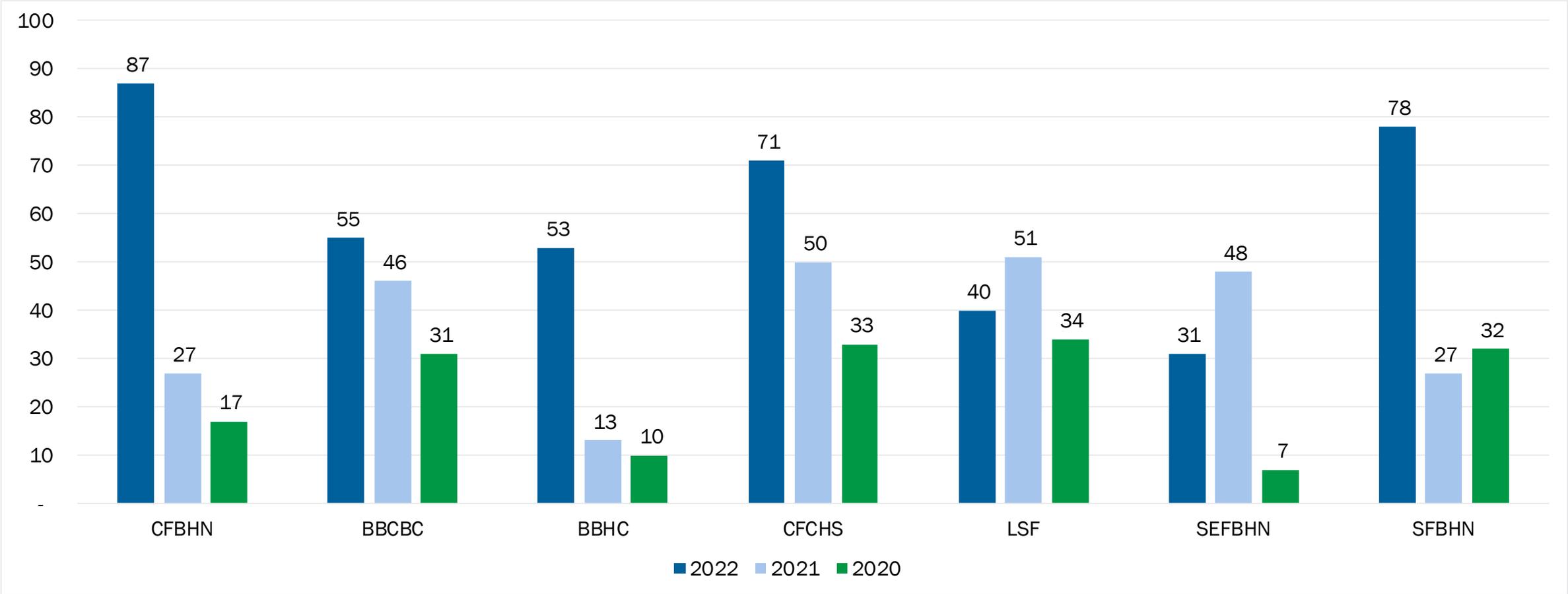
Number of Days Revenue in Accounts Receivable



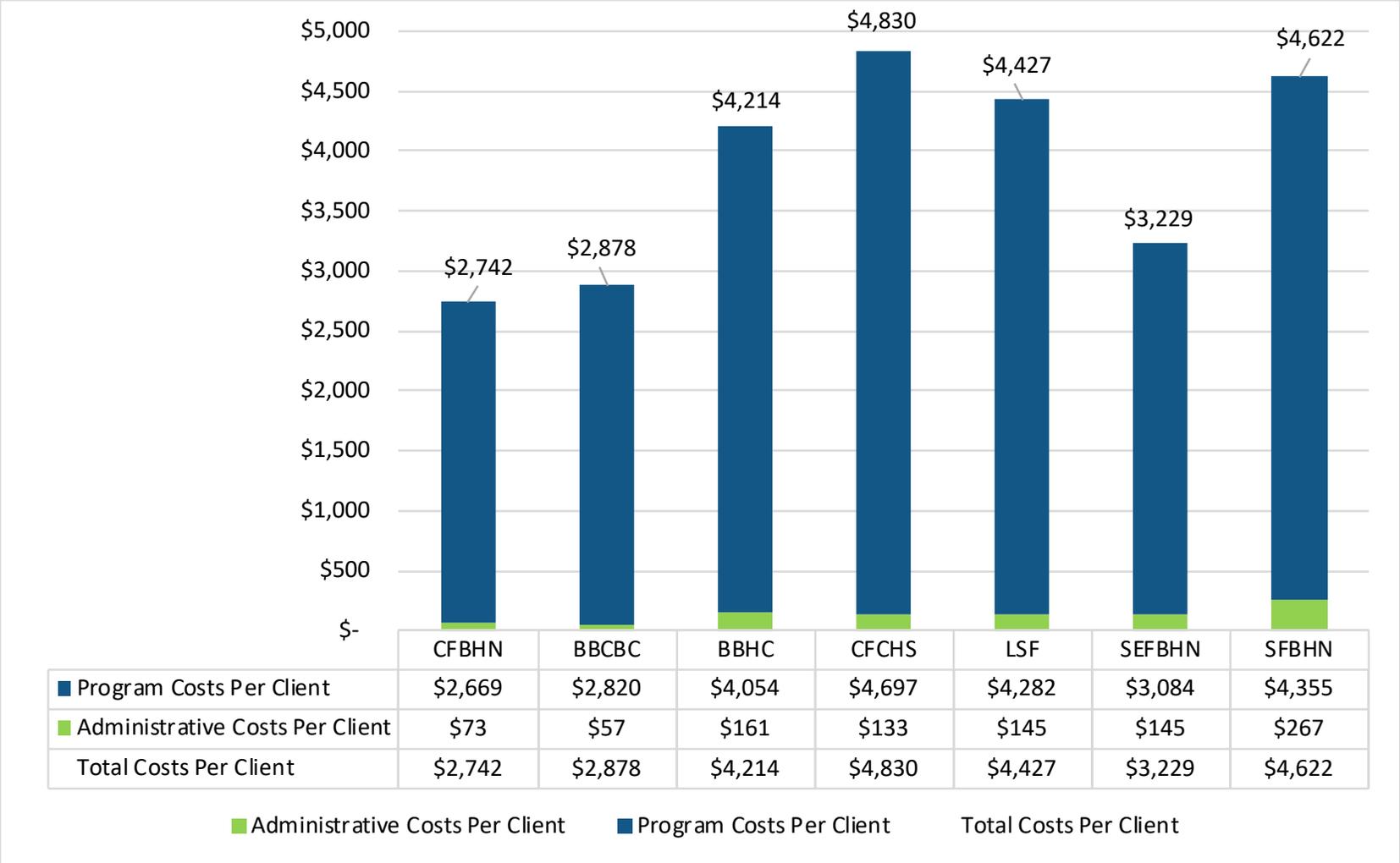
Number of Days Expense in Accounts Payable



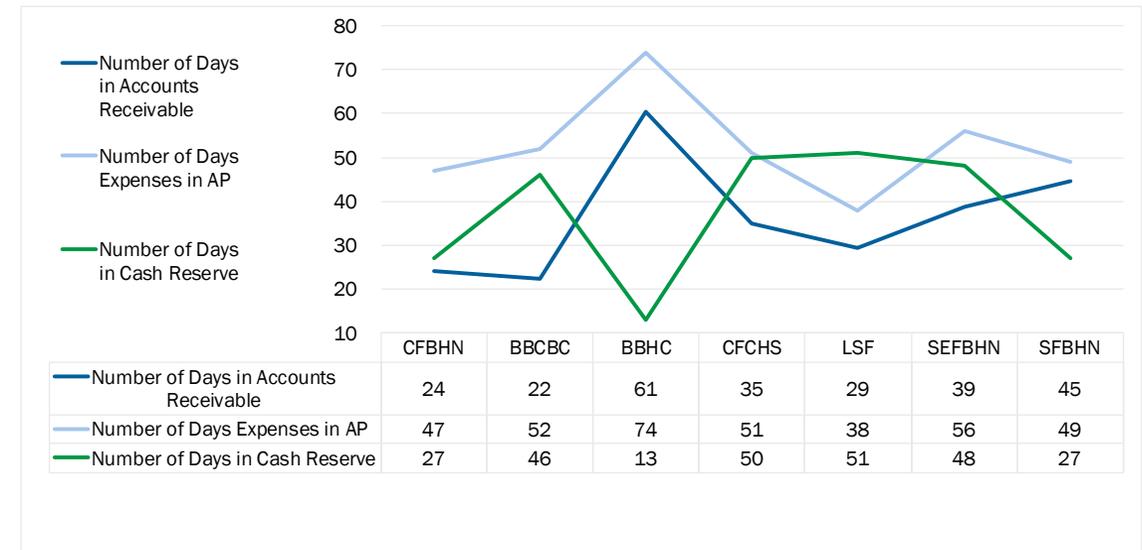
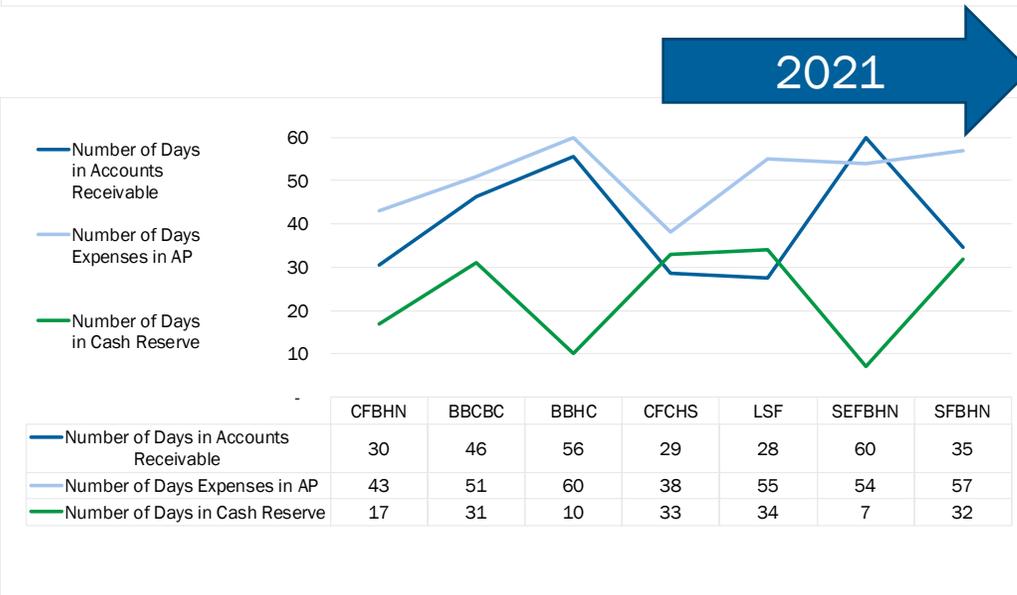
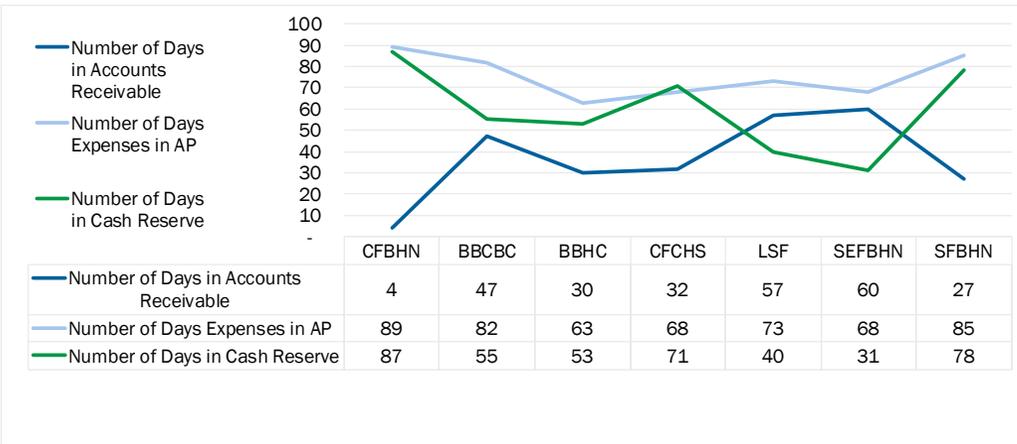
Days Cash Reserve



Program vs. Administrative Cost per Client



Trend Analysis – 2022, 2021, and 2020





Questions?

WE'RE HERE TO HELP.

