

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK
Comparative Balance Sheet
Month Ending December 30th, 2025

ASSETS	12/31/2025	11/30/2025	Notes
Operating Cash			
1010 Cash - Operating Account	38,584,198.87	39,390,904.69	
1037 Cash - Savings Account	1,081,452.93	1,079,728.33	
Total Cash	39,665,651.80	40,470,633.02	
Accounts Receivable General			
1104 Subcontractor Receivable	0.00	0.00	
1105 YE Recon Subcontractor Receivable	0.00	0.00	
1106 ME Disaster Response	0.00	0.00	
1107 NSP Disaster Response	129,143.83	227,581.94	Funding awarded in September
Total Accounts Receivable General	129,143.83	227,581.94	
Contract Receivable			
1100 DCF	42,300,896.52	41,456,474.02	
1100 HC Public Schools	449,853.73	650,984.57	
1100 Pasco County Schools	0.00	0.00	
Total Contract Receivable	42,750,750.25	42,107,458.59	
Deferred Network Revenues			
1120 Deferred Payable to DCF	0.00	0.00	
Total Deferred Network Revenues	0.00	0.00	
Right of Use (ROU) Assets			
1400 Right of Use (ROU) Assets	(43,912.45)	(43,912.45)	Lease for space & copier
Total ROU Assets	(43,912.45)	(43,912.45)	
Prepays			
1401 Insurance	0.00	7,136.80	Renews in January
1402 Rents	0.00	0.00	
1403 Deposits	10,192.52	10,192.52	
1404 Other	45,249.32	43,244.56	FAME/FBHA, RL Datix
1405 Health	10,557.88	10,798.25	
Total Prepaid	65,999.72	71,372.13	

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Fixed Assets			
1501 Equip, Property & Furniture	2,416,799.10	2,416,799.10	
1502 Accumulated Depreciation	(2,285,127.09)	(2,281,132.89)	
Total Fixed Assets	131,672.01	135,666.21	
TOTAL ASSETS	82,699,305.16	82,968,799.44	
LIABILITIES			
Other Liabilities			
2001 DCF Deferred Revenue	34,860,248.72	33,598,839.17	Carry-forward DCF & ME revenue
2007 HSP Deferred Revenue	0.00	0.00	
2009 Pasco County Uber Client Travel	0.00	0.00	
2010 Communications-Media	4,533.63	7,070.36	
2012 Accrued Accounts Payable	5,627.61	84,795.75	Data Withhold
2013 ROU Operating Leases	(43,912.45)	(43,912.45)	
2014 Vacation	115,987.66	115,987.66	
2016 Payroll	163,577.62	165,389.53	10 Days Accrued
2017 Line of Credit Advance	0.00	0.00	
2018 Advances	21,988,704.98	25,653,489.15	
2019 Penalty and Fines	0.00	0.00	
2020 Federal P/R Tax Payable	(1,138.71)	0.00	correction of payroll issue
2021 FICA/ Med P/R Tax Payable	(498.80)	0.00	correction of payroll issue
2022 Suta Tax Payable	0.00	0.00	
2023 401K Payable	(457.69)	0.00	correction of payroll issue
2025 Garnishment	0.00	0.00	
2026 401K Loans	827.44	0.00	correction of payroll issue
2028 403B Payable	0.00	0.00	
2031 Reinvestment	161,789.77	161,789.77	
Total Liabilities	57,255,289.78	59,743,448.94	
Accounts Payable General			
2000 Accounts Payable Admin	69,931.32	69,931.32	
Total Accounts Payable General	69,931.32	69,931.32	

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Contracts Payable		
2000 DCF	22,679,064.69	20,349,949.81
2000 Disaster Response	302,646.88	227,581.94
2000 HCPS	411,198.81	593,219.75
Total Contracts Payable	23,392,910.38	21,170,751.50
Total Accounts Payable	23,462,841.70	21,240,682.82
Deferred Expense		
2326 Behavioral Health Fee	11,253.22	11,253.22
2327 Sanctions Withhold	18,102.38	18,102.38
Total Deferred Expense	29,355.60	29,355.60
TOTAL LIABILITIES	80,747,487.08	81,013,487.36
FUND BALANCE		
YTD Net Income/(Loss)	(3,404.55)	89.45
3100 Fund Balance	1,955,222.63	1,955,222.63
Total Equity	1,951,818.08	1,955,312.08
TOTAL LIABILITIES & EQUITY	82,699,305.16	82,968,799.44

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK
Month Ending December 30th, 2025
Income Statement

	Current Month			Current Year			Variance Explanation	
	Actual	Budgeted	Variance	%	Actual	Budgeted		Variance
Revenues								
General Revenues								
Misc. Income	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%
Total General Revenues	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%
Contract Revenue								
DCF Services Mental Health	13,358,407.64	13,160,613.58	-197,794.06	-2%	78,501,009.35	78,963,681.48	462,672.13	1%
DCF Services Substance Abuse	8,764,482.07	6,125,445.33	-2,639,036.74	-43%	47,799,785.56	36,752,671.98	-11,047,113.58	-30%
DCF ME Admin	721,636.72	620,088.17	-101,548.55	-16%	3,336,915.82	3,720,529.02	383,613.20	10%
DCF Services Carry Forward	709,296.45	1,310,359.08	601,062.63	46%	1,113,484.66	7,862,154.48	6,748,669.82	86%
ME Admin Disaster Response	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%
DCF Disaster Response	129,143.83	0.00	-129,143.83	0%	398,761.84	0.00	-398,761.84	0%
Hills County Public Schools Admin	19,333.14	21,646.00	2,312.86	11%	123,286.49	129,876.00	6,589.51	5%
Hills County Public Schools Providers	204,268.98	274,050.92	69,781.94	25%	1,103,767.35	1,644,305.52	540,538.17	33%
Reinvestment	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%
Total Contract Revenue	23,906,568.83	21,512,203.08	-2,394,365.75	-11%	132,377,011.07	129,073,218.48	-3,303,792.59	-3%
Total Revenues	23,906,568.83	21,512,203.08	-2,394,365.75	-11%	132,377,011.07	129,073,218.48	-3,303,792.59	-3%
Subcontractor Expenses Provider Payments								
S/C Expenses Provider Pymts								
Services Sub Pymt Mental Health	13,358,407.64	13,160,613.58	-197,794.06	-2%	78,501,009.35	78,963,681.48	462,672.13	1%
Services Sub Pymt Substance Abuse	8,764,482.07	6,125,445.33	-2,639,036.74	-43%	47,799,785.56	36,752,671.98	-11,047,113.58	-30%
Services Carry Forward	709,296.45	1,310,359.08	601,062.63	46%	1,113,484.66	7,862,154.48	6,748,669.82	86%
DCF Disaster Response	129,143.83	0.00	-129,143.83	0%	398,761.84	0.00	-398,761.84	0%
Services Hills County Public Schools	204,268.98	274,050.92	69,781.94	25%	1,103,767.35	1,644,305.52	540,538.17	33%
Total S/C Expenses Provider Pymts	23,165,598.97	20,870,468.91	-2,295,130.06	-11%	128,916,808.76	125,222,813.46	-3,693,995.30	-3%
Total Subcontractor Expenses Provider Pay	23,165,598.97	20,870,468.91	-2,295,130.06	-11%	128,916,808.76	125,222,813.46	-3,693,995.30	-3%
Net Income/Loss Before Opr Expenses	740,969.86	641,734.17	-99,235.69	-15%	3,460,202.31	3,850,405.02	390,202.71	10%

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Month Ending December 30th, 2025

	Current Month			Current Year			Variance Explanation		
	Actual	Budgeted	Variance	%	Actual	Budgeted		Variance	%
Staffing Expense									
8012 Salaries	448,391.50	351,138.50	-97,253.00	-28%	2,129,766.06	2,106,831.00	-22,435.06	-1%	Vacation buy back
8013 Fringe Benefits	96,554.70	100,420.59	3,865.89	4%	502,182.04	602,523.54	100,341.50	17%	New employees become eligible for benefits after 3 months
Total Staffing Expense	544,946.20	454,059.09	-90,887.11	-20%	2,631,448.10	2,724,354.54	92,906.44	3%	
General Expense									
9010 Accounting	6,419.70	6,083.33	-336.37	-6%	57,869.70	36,499.98	-21,369.72	-59%	Audit final field work
9011 Accreditation	0.00	166.67	166.67	100%	0.00	1,000.02	1,000.02	100%	under utilized
9030 Bank Charges	15.00	208.33	193.33	93%	468.91	1,249.98	781.07	62%	under utilized
9050 Communications	4,848.57	9,095.00	4,246.43	47%	33,887.89	54,570.00	20,682.11	38%	under utilized
9060 Computer Licenses & Software	2,480.13	6,000.00	3,519.87	59%	11,401.52	36,000.00	24,598.48	68%	under utilized
9061 Computer Consulting	550.00	550.00	0.00	0%	3,300.00	3,300.00	0.00	0%	
9062 Computer Support	116,464.08	89,123.83	-27,340.25	-31%	397,208.30	534,742.98	137,534.68	26%	under utilized
9080 Consulting Other	0.00	3,333.33	3,333.33	100%	0.00	19,999.98	19,999.98	100%	
9100 Depreciation-Equip, Prop & Furn	3,994.20	3,846.25	-147.95	-4%	22,260.95	23,077.50	816.55	4%	
9110 Dues & Subscriptions	17,895.34	5,833.33	-12,062.01	-207%	45,396.13	34,999.98	-10,396.15	-30%	
9120 Employee Recruitment	36.20	3,587.50	3,551.30	99%	5,735.18	21,525.00	15,789.82	73%	Advertising for FTE. 2 FTE to be hired
9125 Gain/(Loss) Disposal of F/A	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%	
9130 Insurance	7,136.80	8,337.50	1,200.70	14%	33,016.00	50,025.00	17,009.00	34%	under utilized
9150 Legal	0.00	5,000.00	5,000.00	100%	23,555.40	30,000.00	6,444.60	21%	
9190 Office Supplies	949.38	1,139.58	190.20	17%	7,933.50	6,837.48	-1,096.02	-16%	Office furniture
9200 Postage	0.00	166.67	166.67	100%	0.00	1,000.02	1,000.02	100%	under utilized
9210 Printing	5,702.45	3,733.33	-1,969.12	-53%	15,646.99	22,399.98	6,752.99	30%	under utilized
9215 Penalty and Fines	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%	
9220 Rent - Building	13,343.11	21,736.25	8,393.14	39%	84,120.80	130,417.50	46,296.70	35%	Negotiated reduction in rent with 5 year contract
9225 Rent - Other	866.43	1,666.67	800.24	48%	2,783.97	10,000.02	7,216.05	72%	Negotiated reduction in rent with renewal contract
9230 Repairs/Maintenance	273.44	250.00	-23.44	-9%	1,765.71	1,500.00	-265.71	-18%	
9240 Small Equip-Under \$5000	-139.35	1,750.00	1,889.35	108%	2,701.86	10,500.00	7,798.14	74%	Check for Paladin Recycling
9250 Travel	12,311.85	10,645.83	-1,666.02	-16%	62,986.84	63,874.98	888.14	1%	
9258 Training	3,500.00	416.67	-3,083.33	-740%	5,630.00	2,500.02	-3,129.98	-125%	Manager training
9260 Utilities/Janitorial	2,870.33	2,916.67	46.34	2%	14,489.11	17,500.02	3,010.91	17%	under utilized
9270 Continuing Education CEU Provider	0.00	16.67	16.67	100%	0.00	100.02	100.02	100%	renewed every other year, will be removed in the budget amendment
9330 Reinvestment into Community	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%	
Total General Expense	199,517.66	185,603.41	-13,914.25	-7%	832,158.76	1,113,620.46	281,461.70	25%	
Total Expenses	744,463.86	639,662.50	-104,801.36	-16%	3,463,606.86	3,837,975.00	374,368.14	10%	
Net Income/Loss After Opr Expenses	-3,494.00	2,071.67	5,565.67	2.69	-3,404.55	12,430.02	15,834.57	1.27	