

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

**Financial Statements, Supplementary Financial Information and
Reports as Required by the Comptroller General of the United States
and the Uniform Guidance**

**June 30, 2016 and 2015
(With Independent Auditor's Report Thereon)**

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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13577 Feather Sound Drive, Suite 400 ■ Clearwater, FL 33762
Main: 727.572.1400 ■ Fax: 727.571.1933 ■ www.mhmcpa.com

Independent Auditor's Report on Financial Statements and Supplementary Financial Information

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

Report on the Financial Statements

We have audited the accompanying financial statements of Central Florida Behavioral Health Network, Inc. which comprise the statements of financial position as of June 30, 2016 and 2015 and the related statements of unrestricted support and revenue, expenses and other changes in unrestricted net assets; changes in net assets; and cash flows for the years then ended, the related statement of functional expenses for the year ended June 30, 2016 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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 the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Central Florida Behavioral Health Network, Inc. as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended, and its functional expenses for the year ended June 30, 2016 in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the fiscal 2015 Central Florida Behavioral Health Network, Inc. financial statements, and our report dated December 8, 2015 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters - Other Information

Our audit was performed for the purpose of forming an opinion on the financial statements of Central Florida Behavioral Health Network, Inc. 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, 2016, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

MAYER HOFFMAN MCCANN P.C.

December 19, 2016
Clearwater, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Financial Position

June 30, 2016 and 2015

Assets (Note 3)	2016	2015
Current assets:		
Cash and cash equivalents (Note 11)	\$ 9,107,552	10,756,013
Contracts receivable (Note 11):		
Florida Department of Children and Families (Note 8)	11,130,994	8,918,111
Other	90,711	313,805
Prepaid expenses	32,916	64,400
Total current assets	20,362,173	20,052,329
Property and equipment, net (Note 2)	587,646	518,012
Other assets	8,545	8,545
	<u>\$ 20,958,364</u>	<u>20,578,886</u>
Liabilities and Net Assets		
Current liabilities:		
Due to subcontractors and other (Note 10)	\$ 18,148,378	17,678,093
Accounts payable	252,725	117,829
Accrued expenses:		
Salaries and benefits	80,232	178,550
Vacation pay	102,850	114,123
Total current liabilities	18,584,185	18,088,595
Net assets:		
Unrestricted	1,825,654	1,989,825
Temporarily restricted (Note 5)	548,525	500,466
Total net assets	2,374,179	2,490,291
Commitments, contingencies, and related party transactions (Notes 4, 6, and 10)	-	-
	<u>\$ 20,958,364</u>	<u>20,578,886</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

**Statements of Unrestricted Support and Revenue, Expenses
and Other Changes in Unrestricted Net Assets**

Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Support and revenue:		
Government contracts and grants (Note 11):		
Florida Department of Children and Families	\$ 175,600,878	163,933,999
Other	177,013	188,964
Other income	<u>7,752</u>	<u>5,811</u>
	175,785,643	164,128,774
Net assets released from restrictions:		
Expiration of time restrictions	<u>267,032</u>	<u>455,265</u>
	<u>267,032</u>	<u>455,265</u>
Total support and revenue	176,052,675	164,584,039
Expenses:		
Program services	170,502,860	159,171,589
Support services - management and general	<u>5,713,986</u>	<u>5,411,833</u>
Total expenses	<u>176,216,846</u>	<u>164,583,422</u>
Increase (decrease) in unrestricted net assets before other changes	(164,171)	617
Other changes:		
Loss on disposal of equipment	<u>-</u>	<u>(88)</u>
Increase (decrease) in unrestricted net assets	<u>\$ (164,171)</u>	<u>529</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Changes in Net Assets

Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Unrestricted net assets:		
Total unrestricted support and revenue	\$ 175,785,643	164,128,774
Total unrestricted expenses	(176,216,846)	(164,583,422)
Loss on disposal of equipment	-	(88)
Net assets released from restrictions	<u>267,032</u>	<u>455,265</u>
Increase (decrease) in unrestricted net assets	(164,171)	529
Temporarily restricted net assets (Note 5):		
Managing entity contract - capital purchases	315,091	131,020
Net assets released from restrictions	<u>(267,032)</u>	<u>(455,265)</u>
Increase (decrease) in temporarily restricted net assets	<u>48,059</u>	<u>(324,245)</u>
Decrease in net assets	(116,112)	(323,716)
Net assets at beginning of year	<u>2,490,291</u>	<u>2,814,007</u>
Net assets at end of year	<u>\$ 2,374,179</u>	<u>2,490,291</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statement of Functional Expenses

**Year Ended June 30, 2016
(With Comparative Totals for 2015)**

	Program Services					Support Services	Total Expenses	
	Substance Abuse	Mental Health	Juvenile Welfare Board	Community Reinvestment Grants	Total Program Services	Management and General	2016	2015
Salaries and wages	\$ -	-	146,898	-	146,898	3,659,055	3,805,953	3,447,213
Fringe benefits and payroll taxes	-	-	28,644	-	28,644	804,265	832,909	817,137
Total salaries and related expenses	-	-	175,542	-	175,542	4,463,320	4,638,862	4,264,350
Building occupancy	-	-	-	-	-	201,618	201,618	202,577
Professional services	-	-	56	-	56	81,901	81,957	106,314
Travel and training	-	-	3,909	-	3,909	153,690	157,599	114,715
Equipment costs	-	-	-	-	-	29,019	29,019	22,325
Assistance to individuals	-	-	-	-	-	-	-	17,233
Subcontracted services (Note 10)	60,083,912	110,229,380	-	6,852	170,320,144	-	170,320,144	158,960,237
Insurance	-	-	-	-	-	31,278	31,278	34,327
Operating supplies and expenses	-	-	1,749	-	1,749	497,663	499,412	414,678
Interest expense	-	-	-	-	-	4,583	4,583	-
Other	-	-	-	-	-	6,917	6,917	-
Total expenses before depreciation and amortization	60,083,912	110,229,380	181,256	6,852	170,501,400	5,469,989	175,971,389	164,136,756
Depreciation and amortization	-	-	1,460	-	1,460	243,997	245,457	446,666
Total expenses before allocation of management and general	60,083,912	110,229,380	182,716	6,852	170,502,860	5,713,986	176,216,846	164,583,422
Allocation of management and general	2,013,569	3,694,073	6,114	230	5,713,986	(5,713,986)	-	-
Total expenses	\$ 62,097,481	113,923,453	188,830	7,082	176,216,846	-	176,216,846	164,583,422

See accompanying independent auditor's report and notes to financial statements.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Statements of Cash Flows

Years Ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Decrease in net assets	\$ (116,112)	(323,716)
Adjustments to reconcile decrease in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	245,457	446,666
Loss on disposal of equipment	-	88
Cash received from grants for acquisition of capital assets	(315,091)	(131,020)
Decrease (increase) in contracts receivable	(1,989,789)	12,452,753
Decrease in prepaid expenses	31,484	24,514
Increase (decrease) in amounts due to subcontractors and other	470,285	(1,727,885)
Increase in accounts payable and accrued expenses	25,305	81,461
Net cash provided by (used in) operating activities	(1,648,461)	10,822,861
Cash flows from investing activities:		
Equipment purchases	(315,091)	(131,020)
Net cash used in investing activities	(315,091)	(131,020)
Cash flows from financing activities:		
Repayments on line of credit	-	(1,000,000)
Cash received from grants for acquisition of capital assets	315,091	131,020
Net cash provided by (used in) financing activities	315,091	(868,980)
Net increase (decrease) in cash and cash equivalents	(1,648,461)	9,822,861
Cash and cash equivalents at beginning of year	10,756,013	933,152
Cash and cash equivalents at end of year	\$ 9,107,552	10,756,013
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ 4,583	-

See accompanying independent auditor's report and notes to financial statements.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements

June 30, 2016 and 2015

(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**

CFBHN is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets.

The statement of functional expenses includes certain prior-year summarized comparative information in total but not by functional category. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States. Accordingly, such information should be read in conjunction with CFBHN's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

(d) **Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire or are otherwise satisfied in the fiscal year in which the contributions are recognized. Time-restricted contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the time restriction.

(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. Included in cash equivalents is excess cash invested in overnight repurchase agreements.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(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 \$1,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, ranging from 3 to 15 years. 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.

(i) **Revenue Recognition**

CFBHN receives funding under both performance and expense reimbursement contracts and grants. Performance contract and grant revenue is recognized when the unit of service has been provided or the performance objective has been completed. Cost reimbursement contract revenue is recognized when the allowable costs, as defined by the individual contract, are incurred.

(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.

(k) **Income Taxes**

CFBHN has been recognized as exempt from Federal income taxes under section 501(c)(3) of the Internal Revenue Code (the 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 2012 remain subject to examination by federal and state taxing authorities.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

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

(l) Fair Value of Financial Instruments

The fair values of the 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.

(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) Interest Income

Interest income of \$29,270 and \$30,017 for the years ended June 30, 2016 and 2015, respectively, was earned on advances received from the State of Florida Department of Children and Families (DCF) under the Organization's managing entity contract. Interest income earned on advances is not reported in the accompanying financial statements since the interest earned on advances belongs to DCF.

(o) Reclassifications

Certain amounts in the 2015 financial statements have been reclassified to conform to the presentation of the 2016 financial statements.

(2) Property and Equipment

Property and equipment consist of the following at June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Leasehold improvements	\$ 88,498	80,198
Office furniture and equipment	171,630	177,397
Computer software	1,839,861	1,584,658
Computer hardware	<u>778,321</u>	<u>732,836</u>
	2,878,310	2,575,089
Less accumulated depreciation and amortization	<u>2,290,664</u>	<u>2,057,077</u>
	<u>\$ 587,646</u>	<u>518,012</u>

Depreciation and amortization expense for the years ended June 30, 2016 and 2015 was \$245,457 and \$446,666, 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 plus 1.50% (5.00% at June 30, 2016). Amounts drawn on the line of credit are due on demand. A total of \$0 was outstanding under the line of credit at June 30, 2016 and 2015. The line of credit is collateralized by substantially all of the assets of CFBHN.

(4) Leases

CFBHN has noncancellable operating leases, primarily for office space and equipment that expire over the next four years. Rent expense for operating leases for the years ended June 30, 2016 and 2015 was approximately \$182,700 and \$176,400, respectively.

Future minimum lease payments under noncancellable operating leases (with initial or remaining lease terms in excess of one year) as of June 30, 2016 are as follows:

Year Ending June 30:

2017	\$	176,500
2018		38,500
2019		10,200
2020		<u>5,900</u>
	\$	<u><u>231,100</u></u>

(5) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Managing entity transition contract - capital purchases	\$ 39,479	43,279
Managing entity contract - capital purchases	<u>509,046</u>	<u>457,187</u>
	<u>\$ 548,525</u>	<u>500,466</u>

Under the managing entity transition contract, DCF provided CFBHN with funds to purchase certain computer hardware, software, office furniture, and other equipment. The managing entity transition contract was executed in conjunction with CFBHN's five-year managing entity contract with DCF for the period from July 1, 2010 through June 30, 2015. The related temporarily restricted net assets will be released over the term of the contract.

Under the managing entity contract, DCF provided CFBHN with funds to purchase certain computer hardware and software. The related temporarily restricted net assets will be released over the estimated useful life of the corresponding assets.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(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.

(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, 2016 and 2015, CFBHN made discretionary contributions of approximately \$177,000 and \$170,000, respectively.

(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, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Gross receivable from DCF	\$ 13,340,981	10,952,487
Carryover on contract year 2015-2016	(788,938)	-
Carryover on contract year 2014-2015	(509,910)	(1,485,681)
Carryover on contract year 2013-2014	(108,609)	(359,264)
Payable to DCF per close-out letter	(802,530)	(287,701)
Capital expenditures excluded from 2014 carryover	-	98,270
	<u>\$ 11,130,994</u>	<u>8,918,111</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

Members of the Board of Directors include key employees of certain substance abuse and mental health service providers who contract for services with CFBHN. For the years ended June 30, 2016 and 2015, payments to these subrecipients were approximately \$42.4 million and \$47 million, respectively. Amounts payable to these subrecipients at June 30, 2016 and 2015 were approximately \$4.1 million and \$5.2 million, respectively.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Notes to Financial Statements - Continued

(11) Funding and Credit Concentrations

CFBHN receives substantially all of its support and revenue from federal and state government agencies in the form of performance and expense reimbursement contracts. Continuation of CFBHN's program services is greatly dependent upon the continued support of these agencies. CFBHN's receivables at June 30, 2016 and 2015 are primarily due from the aforementioned governmental agencies.

On June 30, 2010, CFBHN signed a five-year managing entity contract with DCF for approximately \$760 million, as amended, over the five year term of the contract which ended June 30, 2015. In June 2015, DCF exercised their option to renew the contract with CFBHN through June 30, 2020. As a result, approximately \$826 million was added to the contract for the additional five-year term.

CFBHN maintains its deposits with a large, international commercial bank which management believes to be of high credit quality. At June 30, 2016, CFBHN's deposits with this bank exceeded FDIC insurance coverage by approximately \$9,080,000.

(12) Subsequent Events

CFBHN has evaluated subsequent events through December 19, 2016, the date the financial statements were available for issuance.

SUPPLEMENTARY FINANCIAL INFORMATION

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2016

<u>Federal/State Agency/ Pass-through Grantor/ Federal Program/State Project</u>	<u>CFDA/ CSFA Number</u>	<u>Agency or Pass-through Number</u>	<u>Current Year Expenditures</u>	<u>Transfers To Subrecipients</u>
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	\$ 1,307,000	1,246,336
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	QD1A9	1,472,795	1,261,758
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families (TANF)	93.558	QD1A9	4,380,171	4,182,580
Children's Health Insurance Program	93.767	QD1A9	1,746,284	1,746,284
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	QD1A9	3,891,365	3,762,526
Block Grants for Community Mental Health Services	93.958	QD1A9	11,899,899	11,869,473
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QD1A9	<u>31,355,726</u>	<u>31,355,726</u>
Subtotal - U. S. Department of Health and Human Services			<u>56,053,240</u>	<u>55,424,683</u>
Total Expenditures of Federal Awards			\$ <u>56,053,240</u>	<u>55,424,683</u>
State of Florida Department of Children and Families				
Community Forensic Beds and Competency Restoration Training	60.114	QD1A9/FY2016	\$ 3,017,701	3,017,701
Community Forensic Beds and Competency Restoration Training	60.114	QD1A9/FY2015	11,053	11,053
Substance Abuse Mental Health Community Services	60.153	QD1A9/FY2016	300,000	300,000
Substance Abuse Mental Health Assisted Living Services	60.154	QD1A9/FY2016	374,821	374,821
Crisis Prevention and Stabilization Service	60.155	QD1A9/FY2016	<u>784,258</u>	<u>784,258</u>
Subtotal - State of Florida Department of Children and Families			<u>4,487,833</u>	<u>4,487,833</u>
Total State Financial Assistance			<u>4,487,833</u>	<u>4,487,833</u>
Total Expenditures of Federal Awards and State Financial Assistance and Transfers to Subrecipients			\$ <u>60,541,073</u>	<u>59,912,516</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Year Ended June 30, 2016

(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, 2016. 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.

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

Part I: Actual Funding Sources & Revenues

Page 1 of 10

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

Date Prepared: December 19, 2016
Budget Period: 07/01/2015 to 06/30/2016

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS													
	STATE SAMH-FUNDED COST CENTERS													
	AMH/CMH/ASA/CSA													
	Assessment	BNET	Case Mgmt	Crisis Stabilization	Crisis Support Emergency	Day/ Night	Drop In/Self Help	In Home and On Site	Inpatient	Intensive Case Management	Intervention	Medical Services	Methadone	Outpatient Individual
IA. STATE SAMH FUNDING														
From Suncoast Region	972,646	2,012,000	9,946,649	23,661,536	14,630,612	644,527	778,108	397,952	115,967	61,306	3,706,451	12,948,755	757,003	4,597,903
Carry forward funds	-	-	30,050	-	61,538	-	25,000	-	-	-	-	145,563	-	17,497
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING =	<u>972,646</u>	<u>2,012,000</u>	<u>9,976,699</u>	<u>23,661,536</u>	<u>14,692,150</u>	<u>644,527</u>	<u>803,108</u>	<u>397,952</u>	<u>115,967</u>	<u>61,306</u>	<u>3,706,451</u>	<u>13,094,318</u>	<u>757,003</u>	<u>4,615,400</u>
IB. OTHER GOVT. FUNDING														
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOT. OTHER GOVT. 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>
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOT. 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>
TOTAL FUNDING = \$	<u>972,646</u>	<u>2,012,000</u>	<u>9,976,699</u>	<u>23,661,536</u>	<u>14,692,150</u>	<u>644,527</u>	<u>803,108</u>	<u>397,952</u>	<u>115,967</u>	<u>61,306</u>	<u>3,706,451</u>	<u>13,094,318</u>	<u>757,003</u>	<u>4,615,400</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources & Revenues

Page 2 of 10

STATE-DESIGNATED SAMH COST CENTERS												
STATE SAMH-FUNDED COST CENTERS												
AMH/CMH/ASA/CSA												
Outreach	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Residential I	Residential I (SIPP)	Residential II	Residential II PRNM	Residential III	Residential IV	Short Term Residential	Substance Abuse Detox.
5,431,429	729,625	1,347,737	1,909,080	3,962,218	4,580,325	-	18,442,664	-	1,648,351	3,045,809	2,593,069	10,803,782
27,271	-	-	-	-	-	-	81,773	-	-	4,594	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
<u>5,458,700</u>	<u>729,625</u>	<u>1,347,737</u>	<u>1,909,080</u>	<u>3,962,218</u>	<u>4,580,325</u>	<u>-</u>	<u>18,524,437</u>	<u>-</u>	<u>1,648,351</u>	<u>3,050,403</u>	<u>2,593,069</u>	<u>10,803,782</u>
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
<u>5,458,700</u>	<u>729,625</u>	<u>1,347,737</u>	<u>1,909,080</u>	<u>3,962,218</u>	<u>4,580,325</u>	<u>-</u>	<u>18,524,437</u>	<u>-</u>	<u>1,648,351</u>	<u>3,050,403</u>	<u>2,593,069</u>	<u>10,803,782</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources & Revenues

Page 3 of 10

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS										
	STATE SAMH-FUNDED COST CENTERS										
	AMH/CMH/ASA/CSA										
	Supported Employment	Supported Housing	TASC	Incidental Expenses (Includes IDP/ADTRT)	Aftercare	Information and Referral	Outpatient Group	Room and Board with Supervision Level II	Room and Board with Supervision Level III	Intervention Group	Aftercare Group
IA. STATE SAMH FUNDING											
From Suncoast Region	\$ 364,375	2,541,032	345,053	5,568,071	40,421	467,843	1,435,538	4,835,405	1,171,204	307,159	44,628
Carry forward funds	-	-	-	174,293	-	-	8,808	2,828	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING =	<u>364,375</u>	<u>2,541,032</u>	<u>345,053</u>	<u>5,742,364</u>	<u>40,421</u>	<u>467,843</u>	<u>1,444,346</u>	<u>4,838,233</u>	<u>1,171,204</u>	<u>307,159</u>	<u>44,628</u>
IB. OTHER GOVT. FUNDING											
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-
TOT. OTHER GOVT. FUNDING =	<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	-	-	-	-	-	-	-	-	-	-	-
TOT. 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>
TOTAL FUNDING = \$	<u>364,375</u>	<u>2,541,032</u>	<u>345,053</u>	<u>5,742,364</u>	<u>40,421</u>	<u>467,843</u>	<u>1,444,346</u>	<u>4,838,233</u>	<u>1,171,204</u>	<u>307,159</u>	<u>44,628</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources & Revenues

Page 4 of 10

STATE-DESIGNATED SAMH COST CENTERS										
STATE SAMH-FUNDED COST CENTERS										
AMH/CMH/ASA/CSA										
CCST	Recovery Support	Recovery Support Group	FACT Teams	Mental Health Club House	FIT	R&R Self Directed Care	Healthy Transitions	Daycare	Launch Grant	Total for AMH/CMH/ASA/CSA
293,608	243,715	197,389	13,940,698	897,176	2,231,296	2,149,110	605,983	55,787	655,533	168,116,528
-	-	-	-	-	276,068	-	-	-	-	855,283
-	-	-	-	-	-	-	-	-	-	-
<u>293,608</u>	<u>243,715</u>	<u>197,389</u>	<u>13,940,698</u>	<u>897,176</u>	<u>2,507,364</u>	<u>2,149,110</u>	<u>605,983</u>	<u>55,787</u>	<u>655,533</u>	<u>168,971,811</u>
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<u>293,608</u>	<u>243,715</u>	<u>197,389</u>	<u>13,940,698</u>	<u>897,176</u>	<u>2,507,364</u>	<u>2,149,110</u>	<u>605,983</u>	<u>55,787</u>	<u>655,533</u>	<u>168,971,811</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part I: Actual Funding Sources & Revenues

Page 5 of 10

FUNDING SOURCES & REVENUES	Managing Entity Administrative Services	Total for State SAMH Cost Centers	Total for Non- State-Funded SAMH Cost Centers	Tot. for All State- Designated SAMH Cost Centers	Non-SAMH Cost Centers	Total Funding
IA. STATE SAMH FUNDING						
From Suncoast Region	\$ 5,694,334	173,810,862	970,099	174,780,961	-	174,780,961
DCF Carry Forward	-	855,283	371,143	1,226,426	-	1,226,426
Other - Community Reinvestment	-	-	-	-	6,852	6,852
TOTAL STATE SAMH FUNDING =	<u>5,694,334</u>	<u>174,666,145</u>	<u>1,341,242</u>	<u>176,007,387</u>	<u>6,852</u>	<u>176,014,239</u>
IB. OTHER GOVT. FUNDING						
(1) Other State Agency Funding	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-
(3) Local Government	-	-	-	-	177,013	177,013
(4) Federal Grants and Contracts	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-
TOT. OTHER GOVT. FUNDING =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,013</u>	<u>177,013</u>
IC. ALL OTHER REVENUES						
(1) 1st & 2nd Party Payments	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	6,639	6,639
(5) Other - Interest & Misc	-	-	-	-	1,113	1,113
(6) Refunds	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-
TOT. ALL OTHER REVENUES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,752</u>	<u>7,752</u>
TOTAL FUNDING = \$	<u>5,694,334</u>	<u>174,666,145</u>	<u>1,341,242</u>	<u>176,007,387</u>	<u>191,617</u>	<u>176,199,004</u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses

Page 6 of 10

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

Date Prepared: December 19, 2016
Budget Period: 07/01/2015 to 06/30/2016

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS													
	STATE SAMH-FUNDED COST CENTERS													
	AMH/CMH/ASA/CSA													
	Assessment	BNET	Case Mgmt	Crisis Stabilization	Crisis Support Emergency	Day/ Night	Drop In/Self Help	In Home and On Site	Inpatient	Intensive Case Management	Intervention	Medical Services	Methadone	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	972,646	2,012,000	9,946,649	23,661,536	14,630,612	644,527	778,108	397,952	115,967	61,306	3,706,451	12,948,755	757,003	4,597,903
Carry Forward	-	-	30,050	-	61,538	-	25,000	-	-	-	-	145,563	-	17,497
From Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	<u>972,646</u>	<u>2,012,000</u>	<u>9,976,699</u>	<u>23,661,536</u>	<u>14,692,150</u>	<u>644,527</u>	<u>803,108</u>	<u>397,952</u>	<u>115,967</u>	<u>61,306</u>	<u>3,706,451</u>	<u>13,094,318</u>	<u>757,003</u>	<u>4,615,400</u>
TOT. PERSONNEL & OTH. EXP. =	<u>972,646</u>	<u>2,012,000</u>	<u>9,976,699</u>	<u>23,661,536</u>	<u>14,692,150</u>	<u>644,527</u>	<u>803,108</u>	<u>397,952</u>	<u>115,967</u>	<u>61,306</u>	<u>3,706,451</u>	<u>13,094,318</u>	<u>757,003</u>	<u>4,615,400</u>
IIIC. DISTRIBUTED INDIRECT COSTS														
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	32,632	67,502	334,717	793,841	492,919	21,624	26,944	13,351	3,891	2,057	124,351	439,312	25,397	154,846
TOT. DISTR'D INDIRECT COSTS =	<u>32,632</u>	<u>67,502</u>	<u>334,717</u>	<u>793,841</u>	<u>492,919</u>	<u>21,624</u>	<u>26,944</u>	<u>13,351</u>	<u>3,891</u>	<u>2,057</u>	<u>124,351</u>	<u>439,312</u>	<u>25,397</u>	<u>154,846</u>
TOTAL ACTUAL OPER. EXPENSES =	<u>1,005,278</u>	<u>2,079,502</u>	<u>10,311,416</u>	<u>24,455,377</u>	<u>15,185,069</u>	<u>666,151</u>	<u>830,052</u>	<u>411,303</u>	<u>119,858</u>	<u>63,363</u>	<u>3,830,802</u>	<u>13,533,630</u>	<u>782,400</u>	<u>4,770,246</u>
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOT. ALLOWABLE OPER. EXP. \$	<u>1,005,278</u>	<u>2,079,502</u>	<u>10,311,416</u>	<u>24,455,377</u>	<u>15,185,069</u>	<u>666,151</u>	<u>830,052</u>	<u>411,303</u>	<u>119,858</u>	<u>63,363</u>	<u>3,830,802</u>	<u>13,533,630</u>	<u>782,400</u>	<u>4,770,246</u>
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses

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STATE-DESIGNATED SAMH COST CENTERS												
STATE SAMH-FUNDED COST CENTERS												
AMH/CMH/ASA/CSA												
Outreach	Indicated Prevention	Selective Prevention	Universal Direct Prevention	Universal Indirect Prevention	Residential I	Residential I (SIPP)	Residential II	Residential II PRNM	Residential III	Residential IV	Short Term Residential	Substance Abuse Detox.
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
5,431,429	729,625	1,347,737	1,909,080	3,962,218	4,580,325	-	18,442,664	-	1,648,351	3,045,809	2,593,069	10,803,782
27,271	-	-	-	-	-	-	81,773	-	-	4,594	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
5,458,700	729,625	1,347,737	1,909,080	3,962,218	4,580,325	-	18,524,437	-	1,648,351	3,050,403	2,593,069	10,803,782
5,458,700	729,625	1,347,737	1,909,080	3,962,218	4,580,325	-	18,524,437	-	1,648,351	3,050,403	2,593,069	10,803,782
-	-	-	-	-	-	-	-	-	-	-	-	-
183,139	24,479	45,216	64,049	132,932	153,669	-	637,143	-	55,302	102,341	86,997	362,465
183,139	24,479	45,216	64,049	132,932	153,669	-	637,143	-	55,302	102,341	86,997	362,465
-	-	-	-	-	-	-	-	-	-	-	-	-
5,641,839	754,104	1,392,953	1,973,129	4,095,150	4,733,994	-	19,161,580	-	1,703,653	3,152,744	2,680,066	11,166,247
-	-	-	-	-	-	-	-	-	-	-	-	-
5,641,839	754,104	1,392,953	1,973,129	4,095,150	4,733,994	-	19,161,580	-	1,703,653	3,152,744	2,680,066	11,166,247
-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

**Audit Schedule
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										
	Supported Employment	Supported Housing	TASC	Incidental Expenses (Includes IDP/ADTRT)	Aftercare	Information and Referral	Outpatient Group	Room and Board with Supervision Level II	Room and Board with Supervision Level III	Intervention Group	Aftercare Group
IIA. PERSONNEL EXPENSES											
(1) Salaries	\$ -	-	-	-	-	-	-	-	-	-	-
(2) Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES =	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	364,375	2,541,032	345,053	5,568,071	40,421	467,843	1,435,538	4,835,405	1,171,204	307,159	44,628
Carry forward funds	-	-	-	174,293	-	-	8,808	2,828	-	-	-
From Local Government	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	<u>364,375</u>	<u>2,541,032</u>	<u>345,053</u>	<u>5,742,364</u>	<u>40,421</u>	<u>467,843</u>	<u>1,444,346</u>	<u>4,838,233</u>	<u>1,171,204</u>	<u>307,159</u>	<u>44,628</u>
TOT. PERSONNEL & OTH. EXP. =	<u>364,375</u>	<u>2,541,032</u>	<u>345,053</u>	<u>5,742,364</u>	<u>40,421</u>	<u>467,843</u>	<u>1,444,346</u>	<u>4,838,233</u>	<u>1,171,204</u>	<u>307,159</u>	<u>44,628</u>
IIIC. DISTRIBUTED INDIRECT COSTS											
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	12,225	85,251	11,576	192,655	1,356	15,696	48,458	162,322	39,294	10,305	1,497
TOT. DISTR'D INDIRECT COSTS =	<u>12,225</u>	<u>85,251</u>	<u>11,576</u>	<u>192,655</u>	<u>1,356</u>	<u>15,696</u>	<u>48,458</u>	<u>162,322</u>	<u>39,294</u>	<u>10,305</u>	<u>1,497</u>
TOTAL ACTUAL OPER. EXPENSES =	<u>376,600</u>	<u>2,626,283</u>	<u>356,629</u>	<u>5,935,019</u>	<u>41,777</u>	<u>483,539</u>	<u>1,492,804</u>	<u>5,000,555</u>	<u>1,210,498</u>	<u>317,464</u>	<u>46,125</u>
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-
TOT. ALLOWABLE OPER. EXP. \$	<u>376,600</u>	<u>2,626,283</u>	<u>356,629</u>	<u>5,935,019</u>	<u>41,777</u>	<u>483,539</u>	<u>1,492,804</u>	<u>5,000,555</u>	<u>1,210,498</u>	<u>317,464</u>	<u>46,125</u>
IIIE. CAPITAL EXPENDITURES	\$ -	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses

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STATE-DESIGNATED SAMH COST CENTERS										
STATE SAMH-FUNDED COST CENTERS										
AMH/CMH/ASA/CSA										
CCST	Recovery Support	Recovery Support Group	FACT Teams	Mental Health Club House	FTT	R&R Self Directed Care	Healthy Transitions	Daycare	Launch Grant	Total for AMH/CMH/ASA/CSA
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
293,608	243,715	197,389	13,940,698	897,176	2,231,296	2,149,110	605,983	55,787	655,533	168,116,528
-	-	-	-	-	276,068	-	-	-	-	855,283
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
293,608	243,715	197,389	13,940,698	897,176	2,507,364	2,149,110	605,983	55,787	655,533	168,971,811
293,608	243,715	197,389	13,940,698	897,176	2,507,364	2,149,110	605,983	55,787	655,533	168,971,811
-	-	-	-	-	-	-	-	-	-	-
9,851	8,177	6,622	467,708	30,100	84,122	72,102	20,331	1,872	-	5,662,636
9,851	8,177	6,622	467,708	30,100	84,122	72,102	20,331	1,872	-	5,662,636
303,459	251,892	204,011	14,408,406	927,276	2,591,486	2,221,212	626,314	57,659	655,533	174,634,447
-	-	-	-	-	-	-	-	-	-	-
303,459	251,892	204,011	14,408,406	927,276	2,591,486	2,221,212	626,314	57,659	655,533	174,634,447
-	-	-	-	-	-	-	-	-	-	-

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

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

Part II: Actual Expenses

Page 10 of 10

<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>Tot. 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	\$ -	-	-	-	146,898	3,659,055	3,805,953
(2) Fringe Benefits	-	-	-	-	28,644	804,265	832,909
TOTAL PERSONNEL EXPENSES =	-	-	-	-	175,542	4,463,320	4,638,862
IIB. OTHER EXPENSES							
(1) Building Occupancy	-	-	-	-	-	201,618	201,618
(2) Professional Services	-	-	-	-	56	81,901	81,957
(3) Travel	-	-	-	-	3,909	153,690	157,599
(4) Equipment	-	-	-	-	1,460	273,016	274,476
(5) Food Services	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-
(7) Subcontracted Services:	-	-	-	-	-	-	-
From Suncoast Region	-	168,116,528	970,338	169,086,866	6,852	-	169,093,718
Carry Forward	-	855,283	371,143	1,226,426	-	-	1,226,426
From Local Government	-	-	-	-	-	-	-
Federal Grants and Contracts	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	31,278	31,278
(9) Interest Paid	-	-	-	-	-	4,583	4,583
(10) Operating Supplies & Expenses	-	-	-	-	1,749	497,663	499,412
(11) Other	-	-	-	-	-	6,917	6,917
(12) Donated Items	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	-	168,971,811	1,341,481	170,313,292	14,026	1,250,666	171,577,984
TOT. PERSONNEL & OTH. EXP. =	-	168,971,811	1,341,481	170,313,292	189,568	5,713,986	176,216,846
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-
(b) Administration	-	5,662,636	45,006	5,707,642	6,344	(5,713,986)	-
TOT. DISTR'D INDIRECT COSTS =	-	5,662,636	45,006	5,707,642	6,344	(5,713,986)	-
TOTAL ACTUAL OPER. EXPENSES =	-	174,634,447	1,386,487	176,020,934	195,912	-	176,216,846
IID. UNALLOWABLE COSTS							
	-	-	-	-	(1,460)	(243,997)	(245,457)
TOT. ALLOWABLE OPER. EXP. \$	-	174,634,447	1,386,487	176,020,934	194,452	(243,997)	175,971,389
IIIF. CAPITAL EXPENDITURES							
	\$ -	-	-	-	-	315,091	315,091

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of State Earnings for Substance Abuse and Mental Health Services

Year Ended June 30, 2016

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.		-
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		-
8. Amount due to Department	\$	-

NOTE:

Central Florida Behavioral Health Network, Inc. (CFBHN) has met their match requirements (\$25,361,144) related to the amount of State funds requiring match (\$76,083,432) for contract QD1A9 through match provided by their subcontractors. Management has received schedules of State Earnings 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, 2016

Program	Cost Center	Total Units of Service Paid for by 3rd Party			Maximum # of Units Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department
		State Contracted Rate	Total Units of Service Provided	Local Govt. or Other State Agencies				
A	B	C	D	E	F	G	H	I
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, 2016

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

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

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Reimbursements and Expenditures as Required by the Juvenile Welfare Board

Year Ended June 30, 2016

Juvenile Welfare Board funding	\$	177,013
Funded expenses:		
Salaries and wages		146,898
Payroll taxes and fringe benefits		28,644
Operating expenses		1,805
Travel		3,909
Indirect cost allocation		<u>6,114</u>
Total funded expenses		<u>187,370</u>
Deficiency of program income over funded expenses	\$	<u><u>(10,357)</u></u>

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule to Reconcile Department of Children and Families Contract Revenues and Expenses

Year Ended June 30, 2016

	<u>Subcontractor</u>	<u>Managing Entity</u>	<u>Total</u>
DCF contract revenue as reported in the accompanying financial statements:			
Unrestricted support and revenue	\$ 170,432,913	5,167,965	175,600,878
Correct 2013-2014 carryforward for capital expenditures	98,270	-	98,270
Reclassify Healthy Transitions funding utilized by managing entity	(211,278)	211,278	-
Temporarily restricted support:			
Administrative funding used to purchase capital assets	-	315,091	5,713,986
DCF contract revenue as reported in supplemental schedule	<u>170,319,905</u>	<u>5,694,334</u>	<u>181,413,134</u>
DCF contract expenses as reported in the accompanying financial statements:			
Total program expenses	170,502,860	-	170,502,860
Administrative Cost Savings:			
Plus administrative cost savings withheld from providers	400,000	-	400,000
Less:			
Administrative cost savings incentive payments remitted to providers	(400,000)	-	(400,000)
Less program expenses funded by JWB	<u>(182,716)</u>	<u>-</u>	<u>(182,716)</u>
DCF subcontractor expenses as reported in supplemental schedule	<u>170,320,144</u>	<u>-</u>	<u>170,320,144</u>
Total supporting services expenses	-	5,713,986	5,713,986
Less supporting services charged to JWB funded programs	-	(6,114)	(6,114)
Less unallowable costs	-	(243,997)	(243,997)
Less supporting services expenses unrelated to DCF contract	<u>-</u>	<u>(14,856)</u>	<u>(14,856)</u>
DCF actual administrative expenses as reported in supplemental schedule	<u>-</u>	<u>5,449,019</u>	<u>5,449,019</u>
Plus capital expenditures	<u>-</u>	<u>315,091</u>	<u>315,091</u>
DCF allowable actual administrative expenditures	<u>-</u>	<u>5,764,110</u>	<u>5,764,110</u>
Total DCF contract expenditures	<u>170,320,144</u>	<u>5,764,110</u>	<u>176,084,254</u>
Excess (deficiency) of contract revenue over funded expenditures	<u>\$ (239)</u>	<u>(69,776)</u>	<u>5,328,880</u>

Expenditures as reported in DCF supplemental schedule include:	
DCF subcontractor expenses	\$ 170,320,144
Other expenses	-
Program expenses funded by JWB	182,716
Supporting services expenses	<u>5,713,986</u>
	<u>\$ 176,216,846</u>

INTERNAL CONTROL AND COMPLIANCE



**Independent Auditor’s Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

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. (a nonprofit organization), which comprise the statement of financial position as June 30, 2016, and the related statements of unrestricted support and revenue, expenses and other changes in unrestricted net assets; changes in net assets; 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, 2016.

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) to determine the 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 the Organization’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

MAYER HOFFMAN MCCANN P.C.

December 19, 2016
Clearwater, Florida



**Independent Auditor’s 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 Major State 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 each of Central Florida Behavioral Health Network, Inc.’s major federal programs and major state projects for the year ended June 30, 2016. Central Florida Behavioral Health Network, Inc.’s major federal program and major state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and major state project. However, our audit does not provide a legal determination on Central Florida Behavioral Health Network, Inc.’s compliance.

Opinion on Each Major Federal Program and Major State Project

In our opinion, Central Florida Behavioral Health Network, Inc. complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended June 30, 2016.

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

MAYER HOFFMAN MCCANN P.C.

December 19, 2016
Clearwater, Florida

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2016

(A) Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Central Florida Behavioral Health Network, Inc.
2. The Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 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 relating to the audit of the major federal programs and state project are reported in the Independent Auditor's 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*. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal program and major state projects for Central Florida Behavioral Health Network, Inc. expresses an unmodified opinion on all major federal programs and the major state project.
6. Audit findings relative to the major federal program and state projects for Central Florida Behavioral Health Network, Inc. are reported in Parts C and D of this schedule.
7. The programs/projects tested as major programs/projects were:

Federal
Block Grants for Prevention and Treatment of Substance Abuse (CFDA No. 93.959)

State
Community Forensic Beds and Competency Restoration Training (CSFA No. 60.114)
Substance Abuse Mental Health Community Services (CSFA No. 60.153)
Substance Abuse Mental Health Assisted Living Services (CSFA No. 60.154)
Substance Abuse Mental Health Crisis Prevention and Stabilization Services (CSFA No. 60.155)
8. The threshold for distinguishing Types A and B programs and projects was \$1,681,597 for major federal programs and \$300,000 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 Project

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 state project.

CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2016

Item 2015-001 *Financial Reporting and Account Reconciliations*

Significant Deficiency

Condition: Accounts receivable was understated as of June 30, 2015 by \$259,528. As a result, certain adjustments were necessary to correct the related account balances.

Recommendation: We recommend that both the Director of Finance and CFO review and approve complex account reconciliations prepared by the staff accountant to ensure transactions are recorded in an accurate and timely manner.

Current Status: No similar findings were noted in the 2016 audit.



13577 Feather Sound Drive, Suite 400 ■ Clearwater, FL 33762
Main: 727.572.1400 ■ Fax: 727.571.1933 ■ www.mhmcpa.com

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, 2016, and have issued our report thereon dated December 19, 2016.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations 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 Auditor's 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 Auditor's Report on Compliance for Each Major Federal Program and State Project and Report 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, 2016, should be considered in conjunction with this management letter.

Other Matter

Section 10654(1)(e), *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State project amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of 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.

MAYER HOFFMAN McCANN P.C.

December 19, 2016
Clearwater, Florida