



Central Florida Behavioral Health Network, Inc.

Data Analytics and Benchmarking
Fiscal year ended June 30, 2015

April 22, 2016



our **roots** run deep



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)



Cost Comparison & Population 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.
Total Direct Expenses	\$ 159,171,589	\$ 80,344,291	\$ 44,330,699	\$ 54,199,048	\$ 91,028,342	\$ 48,681,988	\$ 73,232,101
Total Administrative Expenses (Direct and Indirect)	\$ 5,411,833	\$ 1,904,163	\$ 2,284,556	\$ 2,094,034	\$ 3,368,773	\$ 2,404,030	\$ 3,381,792
	<u>\$ 164,583,422</u>	<u>\$ 82,248,454</u>	<u>\$ 46,615,255</u>	<u>\$ 56,293,082</u>	<u>\$ 94,397,115</u>	<u>\$ 51,086,018</u>	<u>\$ 76,613,893</u>
Administrative Cost Rate	3.29%	2.32%	4.90%	3.72%	3.57%	4.71%	4.41%
Program Efficiency	96.71%	97.68%	95.10%	96.28%	96.43%	95.29%	95.59%
Number of Clients Served	123,541	45,080	31,825	38,103	58,070	29,572	37,218
Administrative Dollars Per Client	\$ 43.81	\$ 42.24	\$ 71.78	\$ 54.96	\$ 58.01	\$ 81.29	\$ 90.86
% of Mental Health Clients	68.90%	68.77%	59.82%	57.20%	73.66%	62.33%	53.87%
% of Substance Abuse Clients	31.10%	31.23%	40.18%	42.80%	26.34%	37.67%	46.13%
% of Adults Served	77.85%	77.86%	80.15%	75.65%	90.42%	70.51%	85.42%
% of Children Served	22.15%	22.14%	19.85%	24.35%	9.58%	29.49%	14.58%



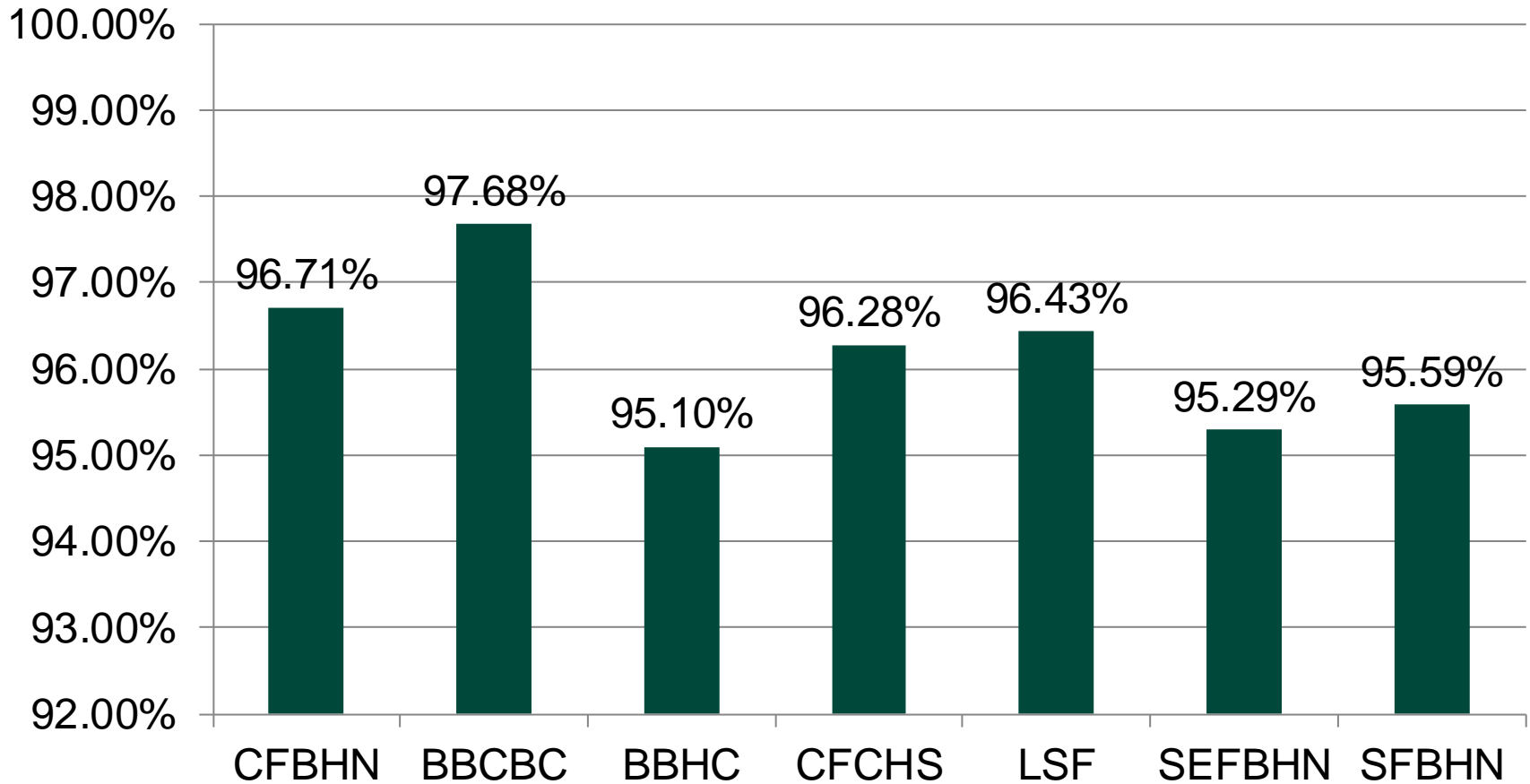
Cost Comparison & Population Served

Managing Entity	Administrative Cost Per Client	% of Mental Health Clients	% of Substance Abuse Clients	% of Adults Served	% of Children Served
CFBHN	\$ 43.81	68.90%	31.10%	77.85%	22.15%
BBCBC	\$ 42.24	68.77%	31.23%	77.86%	22.14%
BBHC	\$ 71.78	59.82%	40.18%	80.15%	19.85%
CFCHS	\$ 54.96	57.20%	42.80%	75.65%	24.35%
LSF	\$ 58.01	73.66%	26.34%	90.42%	9.58%
SEFBHN	\$ 81.29	62.33%	37.67%	70.51%	29.49%
SFBHN	\$ 90.86	53.87%	46.13%	85.42%	14.58%



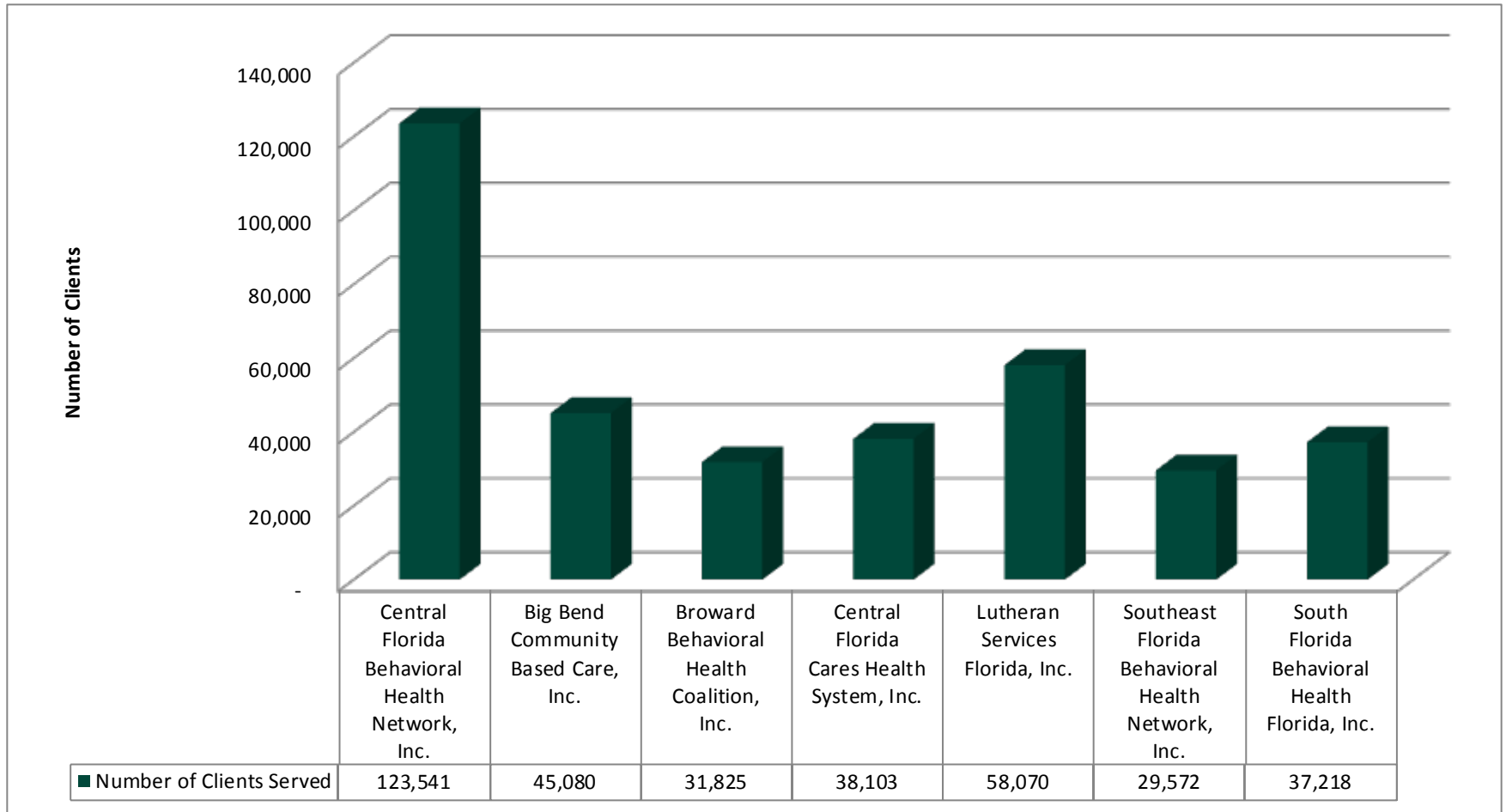
Program Efficiency

% of costs dedicated to programming





Clients Served





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	\$ 163,673,509	\$ 82,232,381	\$ 46,615,255	\$ 56,470,458	\$ 94,540,686	\$ 51,054,544	\$ 76,597,041
Total Expenses	\$ 164,583,422	\$ 82,248,454	\$ 46,615,255	\$ 56,293,082	\$ 94,334,492	\$ 51,086,018	\$ 76,613,893
Operating Reliance	99.45%	99.98%	100.00%	100.32%	100.22%	99.94%	99.98%



Working Capital & 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	\$ 20,052,329	\$ 9,446,828	\$ 5,977,374	\$ 8,162,567	\$ 11,661,814	\$ 4,930,607	\$ 10,885,136
Total Current Liabilities	\$ 18,088,595	\$ 10,426,537	\$ 5,974,178	\$ 8,086,742	\$ 9,276,828	\$ 4,876,371	\$ 9,973,316
Current Ratio	1.11	0.91	1.00	1.01	1.26	1.01	1.09
Cash + Total Receivables	\$ 19,987,929	\$ 9,115,489	\$ 5,952,427	\$ 8,099,140	\$ 11,661,814	\$ 4,876,444	\$ 10,692,972
Total Current Liabilities	\$ 18,088,595	\$ 10,426,537	\$ 5,974,178	\$ 8,086,742	\$ 9,276,828	\$ 4,876,371	\$ 9,973,316
Quick Ratio	1.11	0.87	1.00	1.00	1.26	1.00	1.07

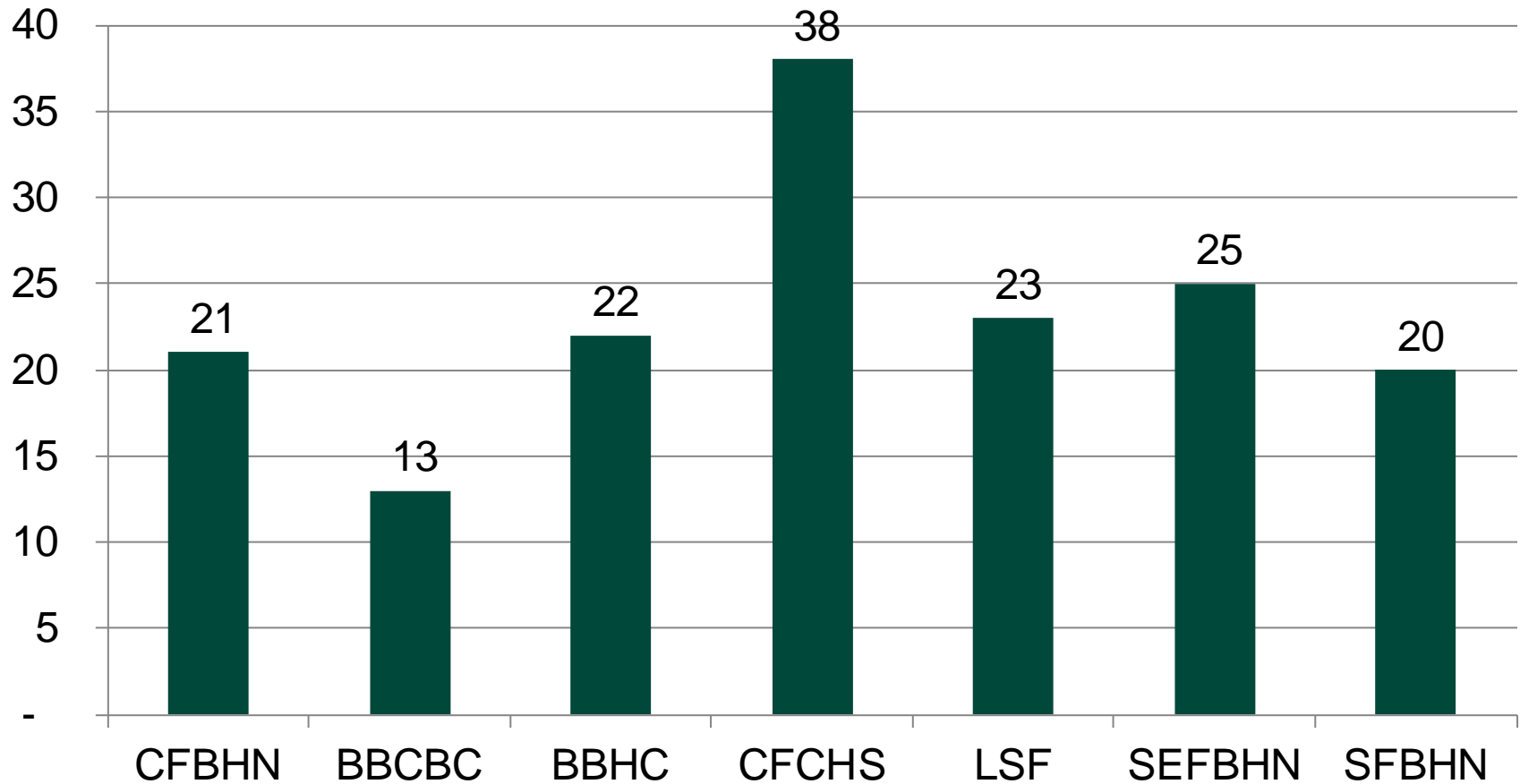


Receivables, Payables & Cash Position

	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	\$ 9,231,916	\$ 2,862,447	\$ 2,790,206	\$ 5,920,434	\$ 6,079,858	\$ 3,525,937	\$ 4,215,678
Total Revenue (less in-kind)	\$ 164,259,794	\$ 82,232,381	\$ 46,615,255	\$ 56,470,458	\$ 94,540,686	\$ 51,054,544	\$ 76,597,041
Receivable Days	21	13	22	38	23	25	20
Payables	\$ 18,088,595	\$ 8,830,027	\$ 5,455,071	\$ 6,441,344	\$ 9,276,828	\$ 4,848,621	\$ 8,853,477
Total Expenditures (less depreciation & in-kind plus capital)	\$ 164,267,776	\$ 81,792,858	\$ 46,609,083	\$ 56,161,616	\$ 94,334,492	\$ 51,086,018	\$ 76,557,300
Payable Days	40	39	43	42	36	35	42
Unrestricted Cash	\$ 10,756,013	\$ 5,442,088	\$ 2,643,313	\$ 533,308	\$ 5,581,956	\$ 1,322,757	\$ 5,357,455
Total Expenses (less depreciation & in-kind)	\$ 164,267,776	\$ 81,792,858	\$ 46,609,083	\$ 56,161,616	\$ 94,334,492	\$ 51,086,018	\$ 76,557,300
Days Cash Reserve	24	24	21	3	22	9	26

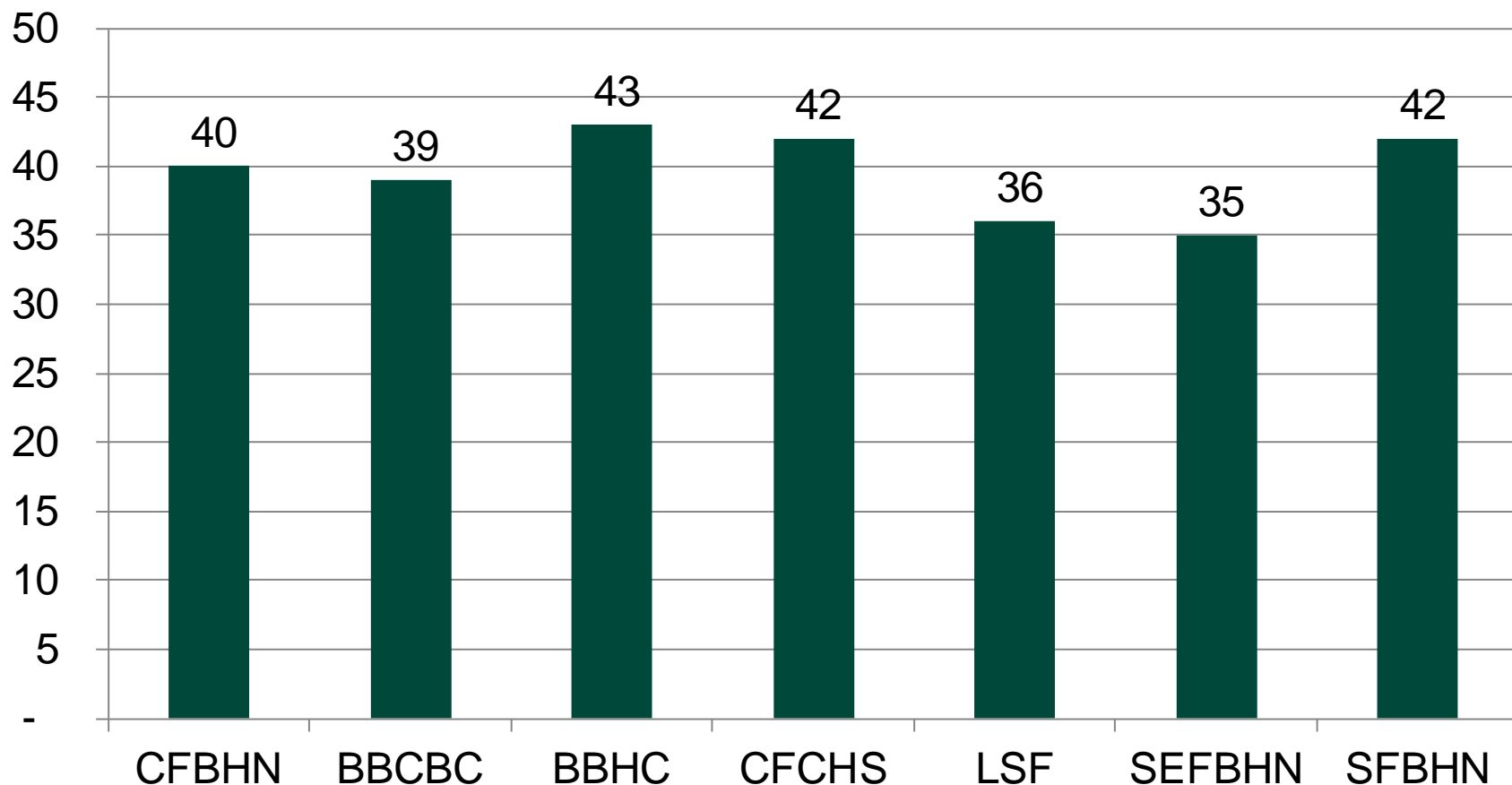


Number of Days Revenue in AR



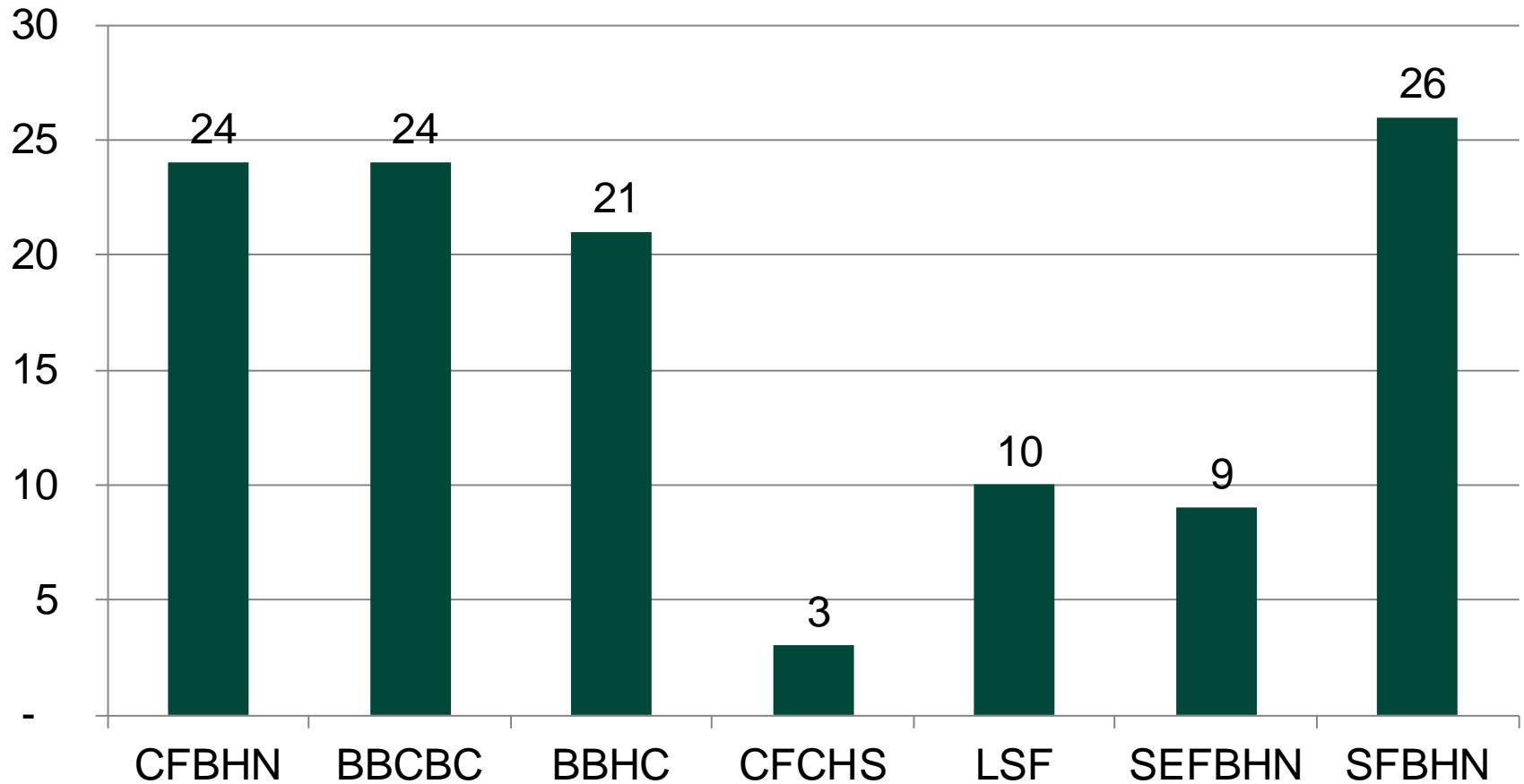


Number of Days Expenses in AP





Days Cash Reserve





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 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.