

# **2-1-1 Tampa Bay Cares, Inc.**

## **Financial Statements**

**September 30, 2022 and 2021**



**2-1-1 TAMPA BAY CARES, INC.**  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
2-1-1 Tampa Bay Cares, Inc.  
Clearwater, Florida

### Opinion

We have audited the accompanying financial statements of 2-1-1 Tampa Bay Cares, Inc. (the Organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities and cash flows for the years then ended, the related statement of functional expenses for the year ended September 30, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 2-1-1 Tampa Bay Cares, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 2-1-1 Tampa Bay Cares, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 2-1-1 Tampa Bay Cares, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**CONTINUED**

## INDEPENDENT AUDITOR'S REPORT - CONTINUED

### Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 2-1-1 Tampa Bay Cares, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 2-1-1 Tampa Bay Cares, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

**CONTINUED**

## INDEPENDENT AUDITOR'S REPORT - CONTINUED

### Report on Summarized Comparative Information

We have previously audited the Organization's 2021 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 19, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state earnings, schedule of related party transaction adjustments, schedule of bed-day availability payments, and the substance abuse and mental health services program – cost center actual expenses and revenues schedule on Pages 22 through 26 are presented for purposes of additional analysis and are 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 2022 and 2021 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.

*PDR CPAs + Advisors*

Oldsmar, Florida  
January 23, 2023

**2-1-1 TAMPA BAY CARES, INC.  
STATEMENTS OF FINANCIAL POSITION  
SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b><u>ASSETS</u></b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 1,301,992	\$ 734,466
Restricted cash	390,757	320,142
Grants and accrued receivables	502,092	494,770
United Way receivable	61,500	45,000
Prepaid expenses	66,108	80,035
<b>Total current assets</b>	2,322,449	1,674,413
<b>Property and equipment, net</b>	47,318	39,232
<b>Other Assets</b>		
Reserve fund - CFTB	122,347	66,568
Beneficial interest in assets held by others - PCF	120,969	64,445
Deposits	6,062	3,062
	249,378	134,075
<b>Total Assets</b>	\$ 2,619,145	\$ 1,847,720
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 69,632	\$ 21,366
Accrued payroll and benefits	206,729	148,474
Funding advances	597,485	544,000
<b>Total current liabilities</b>	873,846	713,840
<b>Net assets</b>		
Without donor restrictions	1,562,830	1,024,435
With donor restrictions	182,469	109,445
<b>Total net assets</b>	1,745,299	1,133,880
<b>Total Liabilities and Net Assets</b>	\$ 2,619,145	\$ 1,847,720

See accompanying notes to financial statements

**2-1-1 TAMPA BAY CARES, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR 2021)**

	Without Donor Restrictions	With Donor Restrictions	Total	
			2022	2021
<b>Operating Support and Revenue</b>				
Grants and contract revenue	\$ 5,180,422	\$ 61,500	\$ 5,241,922	\$ 16,697,458
Program fees	-	-	-	2,921
Contributions	46,017	-	46,017	32,848
Investment income (loss)	(12,766)	(13,476)	(26,242)	17,359
Net assets released from restrictions expiration of time restrictions	45,000	(45,000)	-	-
<b>Total operating support and revenue</b>	<b>5,258,673</b>	<b>3,024</b>	<b>5,261,697</b>	<b>16,750,586</b>
<b>Operating Expenses</b>				
Program services	4,101,154	-	4,101,154	16,090,281
Management and general	549,124	-	549,124	458,821
<b>Total operating expenses</b>	<b>4,650,278</b>	<b>-</b>	<b>4,650,278</b>	<b>16,549,102</b>
<b>Change in Net Assets Before Other Changes</b>	<b>608,395</b>	<b>3,024</b>	<b>611,419</b>	<b>201,484</b>
<b>Other Changes</b>				
Transfer of net assets to a Foundation	(70,000)	70,000	-	-
<b>Total other changes</b>	<b>(70,000)</b>	<b>70,000</b>	<b>-</b>	<b>-</b>
<b>Change in Net Assets</b>	<b>538,395</b>	<b>73,024</b>	<b>611,419</b>	<b>201,484</b>
<b>Net Assets, Beginning of Year</b>	<b>1,024,435</b>	<b>109,445</b>	<b>1,133,880</b>	<b>932,396</b>
<b>Net Assets, End of Year</b>	<b>\$ 1,562,830</b>	<b>\$ 182,469</b>	<b>\$ 1,745,299</b>	<b>\$ 1,133,880</b>

See accompanying notes to financial statements

**2-1-1 TAMPA BAY CARES, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2021**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Operating Support and Revenue</b>			
Grants and contract revenue	\$ 16,652,458	\$ 45,000	\$ 16,697,458
Program fees	2,921	-	2,921
Contributions	32,848	-	32,848
Investment income	10,860	6,499	17,359
Net assets released from restrictions expiration of time restrictions	45,000	(45,000)	-
<b>Total operating support and revenue</b>	16,744,087	6,499	16,750,586
<b>Operating Expenses</b>			
Program services	16,090,281	-	16,090,281
Management and general	458,821	-	458,821
<b>Total operating expenses</b>	16,549,102	-	16,549,102
<b>Change in Net Assets Before Other Changes</b>	194,985	6,499	201,484
<b>Other Changes</b>			
Transfer of net assets to a Foundation	(20,000)	20,000	-
<b>Total other changes</b>	(20,000)	20,000	-
<b>Change in Net Assets</b>	174,985	26,499	201,484
<b>Net Assets, Beginning of Year</b>	849,450	82,946	932,396
<b>Net Assets, End of Year</b>	\$ 1,024,435	\$ 109,445	\$ 1,133,880

See accompanying notes to financial statements



**2-1-1 TAMPA BAY CARES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR 2021)**

	Program Services										Management and General	Total	
	Family Services Initiative	Crisis Hotline	Central Florida Behavioral Health Network	Help Me Grow	Lifeline	My Florida Vet	First Responders	VITA	Direct Financial Assistance	Total Program Services		2022	2021
	Salaries and related expenses												
Salaries	\$ 327,585	\$ 412,094	\$ 150,910	\$ 59,659	\$ 270,823	\$ 122,618	\$ 12,553	\$ -	\$ 360,001	\$ 1,716,243	\$ 243,936	\$ 1,960,179	\$ 1,980,776
Payroll taxes and fringe benefits	58,475	73,560	26,938	10,649	48,343	21,888	2,241	-	64,261	306,355	43,543	349,898	329,478
<b>Total salaries and related expenses</b>	<b>386,060</b>	<b>485,654</b>	<b>177,848</b>	<b>70,308</b>	<b>319,166</b>	<b>144,506</b>	<b>14,794</b>	<b>-</b>	<b>424,262</b>	<b>2,022,598</b>	<b>287,479</b>	<b>2,310,077</b>	<b>2,310,254</b>
Other expenses													
Direct client expenses	-	-	-	-	-	-	-	-	1,269,164	1,269,164	-	1,269,164	12,932,774
Software	36,636	46,087	16,877	6,672	30,288	13,713	1,404	-	40,262	191,939	27,281	219,220	201,454
Utilities	30,864	38,827	14,218	5,621	25,516	11,553	1,183	-	33,919	161,701	5,904	167,605	162,708
Depreciation	-	-	-	-	-	-	-	-	-	-	51,472	51,472	45,649
Rent	16,728	21,044	7,706	2,257	13,830	6,262	641	-	17,352	85,820	9,624	95,444	95,601
Professional fees	37,939	31,299	11,462	4,531	95,405	9,313	953	65,781	27,343	284,026	112,528	396,554	642,310
Office expenses	7,923	9,967	3,650	1,443	6,550	2,966	304	-	8,707	41,510	7,355	48,865	74,974
Travel, training and conferences	3,987	5,015	1,837	726	3,296	1,492	153	-	4,381	20,887	2,969	23,856	15,567
Insurance	-	-	-	-	-	-	-	-	-	-	41,167	41,167	36,861
Other	4,487	5,645	2,067	817	3,710	1,680	172	-	4,931	23,509	3,345	26,854	30,950
<b>Total other expenses</b>	<b>138,564</b>	<b>157,884</b>	<b>57,817</b>	<b>22,067</b>	<b>178,595</b>	<b>46,979</b>	<b>4,810</b>	<b>65,781</b>	<b>1,406,059</b>	<b>2,078,556</b>	<b>261,645</b>	<b>2,340,201</b>	<b>14,238,848</b>
<b>Total Expenses</b>	<b>\$ 524,624</b>	<b>\$ 643,538</b>	<b>\$ 235,665</b>	<b>\$ 92,375</b>	<b>\$ 497,761</b>	<b>\$ 191,485</b>	<b>\$ 19,604</b>	<b>\$ 65,781</b>	<b>\$ 1,830,321</b>	<b>\$ 4,101,154</b>	<b>\$ 549,124</b>	<b>\$ 4,650,278</b>	<b>\$16,549,102</b>

See accompanying notes to financial statements

**2-1-1 TAMPA BAY CARES, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 611,419	\$ 201,484
<b>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</b>		
Depreciation	51,472	45,649
Unrealized gains, net of investment fees	27,697	(16,378)
<b>(Increase) decrease in operating assets:</b>		
Grants and accrued receivables	(7,322)	8,354,724
Prepaid expenses	13,927	34,749
United Way receivable	(16,500)	15,000
Deposits	(3,000)	-
<b>Increase (decrease) in operating liabilities:</b>		
Accounts payable and accrued expenses	48,266	(63,177)
Accrued payroll and benefits	58,255	(14,356)
Funding advances	53,485	(8,750,000)
<b>Net cash provided by (used in) operating activities</b>	<b>837,699</b>	<b>(192,305)</b>
<b>Cash Flows from Investing Activities:</b>		
Transfer of funds to reserve fund - CFTB	(70,000)	(20,000)
Transfer of funds to beneficial interest in a perpetual trust - PCF	(70,000)	(20,000)
Acquisition of property and equipment	(59,558)	(18,830)
<b>Net cash used in investing activities</b>	<b>(199,558)</b>	<b>(58,830)</b>
<b>Net Increase (Decrease) in Total Cash</b>	<b>638,141</b>	<b>(251,135)</b>
<b>Total Cash at Beginning of Year</b>	<b>1,054,608</b>	<b>1,305,743</b>
<b>Total Cash at End of Year</b>	<b>\$ 1,692,749</b>	<b>\$ 1,054,608</b>
<b>Total cash consisted of the following at September 30:</b>		
Cash and cash equivalents	\$ 1,301,992	\$ 734,466
Restricted cash	390,757	320,142
	<b>\$ 1,692,749</b>	<b>\$ 1,054,608</b>

See accompanying notes to financial statements

**2-1-1 TAMPA BAY CARES, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE A - NATURE OF ORGANIZATION**

2-1-1 Tampa Bay Cares, Inc. (the Organization) was chartered in 1996 as a Florida, not-for-profit corporation. 2-1-1 Tampa Bay Cares, Inc. provides information, assessment, referrals, crisis intervention, and connections to health and human services.

During 2001, the telephone number 2-1-1, which was set aside by the Federal Communication Commission for easy access to community information, was established in Pinellas County. The Organization also handles calls to 2-1-1 in Hernando County. During 2015, the Organization began collaborating in the Adult Emergency Financial Assistance Program; this project helps individuals and married couples without minor children by providing financial assistance to help prevent evictions, foreclosures, and unhealthy living conditions and help empower them to become self-sufficient. During 2017, the Organization began collaborating in the Rapid Rehousing Program; this project helps place individuals and families with minor children into permanent housing with up to six months of rental and utility deposits and payment assistance.

During 2022, the Organization expanded services to include 988, which was launched by the US Department of Health and Human Services Substance and Mental Health Services Administration on July 16, 2022. 988 is the new three-digit dialing code that will route callers to the National Suicide Prevention Lifeline (now known as the 988 Suicide and Crisis Lifeline), and is now active across the United States. When people call, text, or chat 988, they will be connected to trained counselors that are part of the existing Lifeline network. These trained counselors will listen, understand how their problems are affecting them, provide support, and connect them to resources if necessary. The Organization was selected to serve as one of 40 national back up centers for 988 text and online chat conversations. The Organization also provides coverage for 988 call services for ten Florida counties.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

*Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

*Net assets with donor restrictions:* Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**2-1-1 TAMPA BAY CARES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Basis of Presentation - Continued**

Revenue is reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenue of the net assets without donor restrictions class.

**Measure of Operations**

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services. Nonoperating activities, if any, are limited to other activities considered to be of a more unusual or nonrecurring nature.

**Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant estimates include the collectability of receivables, determination of the useful lives of the property and equipment, and allocation of functional expenses.

**Fair Value Measurement**

The financial statements are prepared in accordance with an accounting standard, for all financial assets and liabilities and for nonfinancial assets and liabilities recognized or disclosed at fair value in the financial statements or on a recurring basis (at least annually). Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on a measurement date. The standard also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

**2-1-1 TAMPA BAY CARES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on deposit with financial institutions and from time to time money market fund accounts. The Organization considers all highly liquid assets with an initial maturity of three months or less as cash.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash held in financial institutions in excess of federally-insured limits. From time to time throughout the years ended September 30, 2022 and 2021, the Organization's cash balance may have exceeded the federally insured limit. However, the Organization has not experienced and does not expect to incur any losses in such accounts.

**Restricted Cash**

Restricted cash represents prepayments from expense reimbursement grants. Restricted cash amounts are limited in use to client direct expenses under the related grants.

**Grants and Accrued Receivables**

The Organization records a receivable and revenue at the time funds are earned. Accrued receivables consist of direct client expense that have been distributed and are amounts earned under cost reimbursement contracts that have not yet been billed to the funder. Management estimates the allowance for uncollectible grants and accrued receivables based on a review of the individual receivables outstanding as of the end of the year. Management writes off receivables as identified against the allowance amount. At September 30, 2022 and 2021, the Organization considered all receivables to be fully collectible and no allowance was necessary.

**Noncash Contributions**

Donated supplies, materials, publications, etc. are recorded as unrestricted contributions in the period received at fair value. Only such assets with determinable fair value are recorded. Donated services are recognized and recorded at fair market value only to the extent they create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

**Accrued Payroll and Benefits**

Accrued payroll and benefits represent accrued wages, vested vacation leave, and accrued retirement contributions. Vacation leave is charged as an expense in the period in which it is earned by the employee.

**Property and Equipment**

Property and equipment are stated at cost, if purchased or at estimated fair value at the date of receipt, if acquired by gift. Expenditures in excess of \$1,000 with an estimated useful life in excess of one year are capitalized. Depreciation is calculated using the straight-line method with a full year convention over the useful lives of the respective assets ranging from 3 to 10 years.

**2-1-1 TAMPA BAY CARES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Funding Advances**

Funding advances consist of amounts received upfront from funders to assist in the payment of direct client assistance and related administrative costs. The amounts will be applied to future receivables from the respective funder or refunded to the funder if not utilized.

**Revenue Recognition**

Grants, contract revenues and program fees, including cost reimbursement contracts, are considered conditional contributions and are recorded as unrestricted revenue when the contract conditions are met. Payments received in advance of the conditions being met are recorded as funding advances until earned. Revenue is earned and recognized in the accompanying financial statements when eligible expenses are incurred or services provided.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Unconditional promises to give are reported at present value at the date the promise is received to the extent estimated to be collected by the Organization. Other conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire during the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**Impairment of Long-Lived Assets**

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair market value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or the fair value less costs to sell. Management has determined that no impairment occurred during the years ended September 30, 2022 and 2021.

**Functional Classification of Expenses**

The cost of providing the Organization's various programs and other activities has been summarized on a functional basis in the statement of activities and functional expenses.

Program and supporting expenses, when specifically identifiable, are classified to the function which incurred the expense. Those specifically identifiable include direct client expenses and depreciation. All other expenses are allocated among programs and supporting services based upon the ratio of employee time spent in each functional area.

**2-1-1 TAMPA BAY CARES, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Income Tax Status**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded.

**Uncertain Tax Positions**

The Organization accounts for the effect of any uncertain tax positions based on a “more likely than not” threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a “cumulative probability assessment” that aggregates the estimated tax liability for all uncertain tax positions. The Organization has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Organization has determined that such tax position does not result in an uncertainty requiring recognition. The Organization is not currently under examination by any taxing jurisdiction. The Organization’s federal returns are generally open for examination for three years following the date filed.

**Reclassifications**

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. Net assets have not been impacted as a result of these reclassifications.

**Summarized Comparative Financial**

The accompanying financial statements include certain prior year summarized comparative total amounts. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended September 30, 2021, from which the summarized information was derived.

**2-1-1 TAMPA BAY CARES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE C - AVAILABILITY AND LIQUIDITY**

The following represents the Organization's financial assets available to meet general expenditures over the next twelve months:

	<u>2022</u>	<u>2021</u>
Financial Assets:		
Cash and cash equivalents	\$ 1,301,992	\$ 734,466
Grants and receivables	<u>563,592</u>	<u>539,770</u>
Total financial assets	<u>1,865,584</u>	<u>1,274,236</u>
Less Amounts Not Available to be Used Within One Year:		
Grants and receivables with restrictions	<u>287,500</u>	<u>282,923</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,578,084</u>	<u>\$ 991,313</u>

As described in **NOTE H**, the Organization also has a \$250,000 line-of-credit available for use in meeting financial obligations. Additionally at September 30, 2022 and 2021, the Organization had \$243,316 and \$131,013, respectively, in assets with community foundations that could be liquidated if determined appropriate and initiated by the Organization.

**NOTE D - PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at September 30:

	<u>2022</u>	<u>2021</u>
Furniture and equipment	\$ 450,632	\$ 391,074
Leasehold improvements	220,000	220,000
Software	<u>19,500</u>	<u>19,500</u>
Total property and equipment	690,132	630,574
Less accumulated depreciation	<u>(642,814)</u>	<u>(591,342)</u>
	<u>\$ 47,318</u>	<u>\$ 39,232</u>

Depreciation expense was \$51,472 and \$45,649 for the years ended September 30, 2022 and 2021, respectively.



**2-1-1 TAMPA BAY CARES, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE E - BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS**

The Organization has invested funds with the Pinellas Community Foundation (PCF). This amount is considered an asset of the Organization and is presented as beneficial interest in assets held by others in the accompanying statements of financial position. The assets of the beneficial interest are invested according to the PCF investment policy. Earnings on these funds are periodically distributed to the Organization in accordance with the PCF agreement. As of September 30, 2022 and 2021, the fair value of these assets was \$120,969 and \$64,445, respectively, and included in net assets with donor restrictions based on underlying terms of the agreement with PCF. Unrealized gains and losses are included in the statements of activities within investment income.

**NOTE F - RESERVE FUND**

The Organization established a reserve fund in April 2019 with the Community Foundation of Tampa Bay (CFTB). The assets of the reserve fund are invested according to the CFTB investment policy. Earnings on the funds are periodically distributed to the Organization in accordance with the CFTB agreement. As of September 30, 2022 and 2021, the fair value of these assets was \$122,347 and \$66,568, respectively, and included in net assets without donor restrictions. Unrealized gains and losses are included in the statements of activities within investment income.

**NOTE G - FAIR VALUE MEASUREMENT**

The Organization's investments are reported at fair value in the accompanying statements of financial position. Following is a description of valuation methodologies used for investments measured at fair value.

*Beneficial interest in assets held by others and reserve funds* - The investments are managed by an unrelated third party and are valued based upon the third party information without adjustment. The Organization does not develop nor are they provided with the quantitative inputs used to develop the fair market values. Management has determined that these should be reported at Level 3 because the fair values for these assets have unobservable inputs.

Fair values of assets measured on a recurring basis at September 30, 2022 are as follows:

<b>Fair Value Measurements at Reporting Date Using</b>				
<b>Description</b>	<b>Quoted Prices In Active Markets for Identical Assets Level 1</b>	<b>Significant Other Observable Inputs Level 2</b>	<b>Significant Unobservable Inputs Level 3</b>	<b>Total Fair Value</b>
Investments:				
Reserve fund	\$ -	\$ -	\$ 122,347	\$ 122,347
Beneficial interest in assets held by others	-	-	120,969	120,969
	\$ -	\$ -	\$ 243,316	\$ 243,316

**2-1-1 TAMPA BAY CARES, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

**NOTE G - FAIR VALUE MEASUREMENT - CONTINUED**

Fair values of assets measured on a recurring basis at September 30, 2021 are as follows:

<b>Description</b>	<b>Quoted Prices In Active Markets for Identical Assets Level 1</b>	<b>Significant Other Observable Inputs Level 2</b>	<b>Significant Unobservable Inputs Level 3</b>	<b>Total Fair Value</b>
Investments:				
Reserve fund	\$ -	\$ -	\$ 66,568	\$ 66,568
Beneficial interest in assets held by others	-	-	64,445	64,445
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,013</u>	<u>\$ 131,013</u>

The following is a summary of changes in the fair value of the Organization's Level 3 assets for the years ended September 30:

	<b>2022</b>	<b>2021</b>
Balance, October 1	\$ 131,013	\$ 74,635
Invested amounts	140,000	40,000
Investment income (loss)	(26,242)	17,359
Investment fees	<u>(1,455)</u>	<u>(981)</u>
Balance, September 30	<u>\$ 243,316</u>	<u>\$ 131,013</u>

**NOTE H - LINE-OF-CREDIT**

The Organization has a \$250,000 line-of-credit that renews annually in March. The interest rate on this line-of-credit is the prime rate (6.25% and 3.25% at September 30, 2022 and 2021, respectively). There were no amounts outstanding on the line-of-credit at September 30, 2022 and 2021. The Organization had \$250,000 available for use at September 30, 2022 and 2021. The line is collateralized by substantially all assets of the Organization. In December 2022, the line-of-credit was renewed with an increased balance available for use of \$500,000.

**2-1-1 TAMPA BAY CARES, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE I - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions includes amounts contributed to the Organization by the United Way that have not yet been collected. Additionally, net assets with donor restrictions also includes beneficial interest in assets held by others as described in **NOTE E**. Net assets with donor restrictions released from restrictions represent amounts contributed from United Way that were restricted at the beginning of the respective fiscal year and collected during that fiscal year.

**NOTE J - LEASE EXPENSE AND COMMITMENTS**

The Organization leases office space and office equipment under various operating leases through fiscal year 2022. Lease expense for the years ended September 30, 2022 and 2021 was \$89,444 and \$84,445, respectively, and is included in rent expense on the statement of functional expenses.

**NOTE K - GRANT AND CONTRACT REVENUE**

The Organization receives support from several grantors and various agencies. During the years ended September 30, grant and contract revenue consisted of the following:

<u>Grantor/Program Name</u>	<u>2022</u>	<u>2021</u>
Pinellas County*	\$ 2,307,977	\$ 14,648,657
Vibrant Emotional Health	1,257,636	-
Juvenile Welfare Board of Pinellas County	457,538	1,023,953
United Way of Suncoast	377,140	118,625
Central Florida Behavioral Health Network	347,827	43,063
My FL Vet	176,289	171,154
First Responders	93,432	-
Help Me Grow	77,352	95,904
St. Vincent de Paul	28,000	20,004
United Way of Hernando County	25,000	25,000
Other Grants	24,426	19,116
Suncoast Center	24,283	24,283
Duke Energy - Tampa Bay Rays	18,000	40,000
FLAIRS	17,022	7,586
Foundations	10,000	-
FEMA Grant	-	418,410
City of St. Petersburg - Homeless Services	-	41,703
	<u>\$ 5,241,922</u>	<u>\$ 16,697,458</u>

\* 2021 includes one-time funding from the CARES Act, through the Pinellas County Relief Fund

At September 30, 2022 and 2021, three and two grantors accounted for approximately 89% and 71%, respectively, of the outstanding grants and account receivables.

**2-1-1 TAMPA BAY CARES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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**NOTE L - RETIREMENT PLAN**

The Organization has established a tax sheltered annuity plan (the Plan) whereby a percentage of base salaries of eligible participating employees may be contributed to the Plan by the Organization. The Organization's contribution is discretionary. Participating employees may also elect to contribute a percentage of their salaries. The Plan covers substantially all employees. Participants fully vest in the employer's contribution after five years of service to the Organization. Total expense incurred by the Organization related to the Plan during the years ended September 30, 2022 and 2021 was \$32,713 and \$29,721, respectively.

**NOTE M - COMMITMENTS AND CONTINGENCIES**

The Organization is subject to audit examination by funding sources to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. Management believes the Organization to be in compliance with the terms of its funding agreements.

**NOTE N - MATCHING REQUIREMENTS**

As required under certain contracts, the Organization is required to match varying percentages of contract funds received. This match may be cash, in-kind, or a combination. For the years ended September 30, 2022 and 2021, the Organization met its matching requirements for all related contracts.

**NOTE O - SUBSEQUENT EVENTS**

The Organization has evaluated all subsequent events through January 23, 2023, the date the financial statements were available to be issued. The Organization is not aware of any subsequent events, except as disclosed in **NOTE H**, which would require recognition or disclosure in the accompanying financial statements.

**SUPPLEMENTARY INFORMATION**

**2-1-1 TAMPA BAY CARES, INC.  
SCHEDULE OF STATE EARNINGS  
TWELVE MONTHS ENDING JUNE 30, 2022\***

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1	Total Expenditures	\$	288,625
2	Less Other State and Federal Funds		142,905
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)		431,530
6	Maximum Available Earnings (Line 5 times 75%)		323,648
7	Amount of State Funds Requiring Match		288,625
8	Amount Due to Department (Subtract line 7 from line 6)	\$	35,023

**\*As required by Central Florida Behavioral Health Network (CFBHN). The CFBHN grant period is the twelve months ending June 30, 2022.**

**SEE INDEPENDENT AUDITOR'S REPORT**

**2-1-1 TAMPA BAY CARES, INC.**  
**SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS**  
**TWELVE MONTHS ENDING JUNE 30, 2022\***

	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				Total
		1	2	3	.....	
Revenues From Grantee						
Rent	XXX					
Services	XXX	N/A				
Interest	XXX					
Other	XXX					
Total Revenue From Grantee	XXX					
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					
Depreciation	YYY					
Interest	YYY					
Other	YYY					
Total Associated Expenses	YYY					
Related Party Transaction Adjustment		ZZZ	ZZZ	ZZZ	ZZZ	ZZZ

**\*As required by Central Florida Behavioral Health Network (CFBHN). The CFBHN grant period is the twelve months ending June 30, 2022.**

**SEE INDEPENDENT AUDITOR'S REPORT**





**2-1-1 TAMPA BAY CARES, INC.  
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROGRAM  
COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
TWELVE MONTHS ENDING JUNE 30, 2022\***

AGENCY: 211 Tampa Bay Cares

DATE PREPARED: 11/3/2022

CONTRACT #: RH 154 & QG 154

BUDGET PERIOD: FROM 6 / 30 / 2021 TO 06 / 30 / 2022

**PART I: ACTUAL FUNDING SOURCES & REVENUES**

FUNDING SOURCES & REVENUES  A	STATE-DESIGNATED SAMH COST CENTERS										Non-SAMH Cost Center G	Total Funding (F+G) H
	STATE SAMH-FUNDED COST CENTERS						Total for State SAMH- Funded Cost Centers (C <sub>1</sub> +...+C <sub>x</sub> ) D	Total for Non- State- Funded SAMH Cost Centers E	Tot. for All State- Designated SAMH Cost Centers (D+E) F			
	Program 1			Program 2								
	(CC name) B <sub>1-a</sub>	(CC name) B <sub>1-b</sub>	Total for Program 1 (B <sub>1-a</sub> +...+B <sub>1-x</sub> ) C <sub>1</sub>	(CC name) B <sub>2-a</sub>	(CC name) B <sub>2-b</sub>	Total for Program 2 (B <sub>2-a</sub> +...+B <sub>2-x</sub> ) C <sub>2</sub>						
<b>IA. STATE SAMH FUNDING</b>												
(1) Central Florida Behavioral Health Network	\$ 288,625	-	\$ 288,625	-	-	-	\$ 288,625	xxxxxxxx	\$ 288,625	xxxxxxxx	\$ 288,625	
(2)	-	-	-	-	-	-	-	xxxxxxxx	-	xxxxxxxx	-	
(3)	-	-	-	-	-	-	-	xxxxxxxx	-	xxxxxxxx	-	
(4)	-	-	-	-	-	-	-	xxxxxxxx	-	xxxxxxxx	-	
(5)	-	-	-	-	-	-	-	xxxxxxxx	-	xxxxxxxx	-	
(6) From Other Districts	-	-	-	-	-	-	-	-	-	xxxxxxxx	-	
<b>TOTAL STATE SAMH FUNDING =</b>	<b>288,625</b>	<b>-</b>	<b>288,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,625</b>	<b>-</b>	<b>288,625</b>	<b>-</b>	<b>288,625</b>	<b>-</b>
<b>IB. OTHER GOVT. FUNDING</b>												
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-	-	3,303,344	3,303,344
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOT. OTHER GOVT. FUNDING =</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>3,303,344</b>	<b>3,303,344</b>
<b>IC. ALL OTHER REVENUES</b>												
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	79,864	79,864
(5) Other	-	-	-	-	-	-	-	-	-	-	1,194,800	1,194,800
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOT. ALL OTHER REVENUES =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,274,664</b>	<b>1,274,664</b>
<b>TOTAL FUNDING =</b>	<b>\$ 288,625</b>	<b>-</b>	<b>\$ 288,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 288,625</b>	<b>-</b>	<b>\$ 288,625</b>	<b>-</b>	<b>\$ 4,866,633</b>	<b>\$ 4,866,633</b>

\*As required by Central Florida Behavioral Health Network (CFBHN). The CFBHN grant period is the twelve months ending June 30, 2022.

SEE INDEPENDENT AUDITOR'S REPORT

**2-1-1 TAMPA BAY CARES, INC.**  
**SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROGRAM**  
**COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED**  
**TWELVE MONTHS ENDING JUNE 30, 2022\***

PART II: ACTUAL EXPENSES														
EXPENSE CATEGORIES  A	STATE-DESIGNATED SAMH COST CENTERS										Non-SAMH Cost Center G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+I*) J
	STATE SAMH-FUNDED COST CENTERS						Total for State- Funded AMH Cost Centers D	Total for Non- State- Funded SAMH Cost Centers E	Tot. for All State- Designated SAMH Cost Centers (D+E) F					
	Program 1			Program 2										
	(CC name) B <sub>1-a</sub>	(CC name) B <sub>1-b</sub>	Program 1 Total (B <sub>1-a</sub> +...+B <sub>1-x</sub> ) C <sub>1</sub>	(CC name) B <sub>2-a</sub>	(CC name) B <sub>2-b</sub>	Program 2 Total (B <sub>2-a</sub> +...+B <sub>2-x</sub> ) C <sub>2</sub>								
*except IIC &														
<b>IIA. PERSONNEL EXPENSES</b>														
(1) Salaries	92,909	-	92,909	-	-	-	92,909	-	92,909	1,571,297	-	226,937	1,891,143	
(2) Fringe Benefits	13,193	-	13,193	-	-	-	13,193	-	13,193	265,388	-	37,988	316,569	
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>106,102</b>	<b>-</b>	<b>106,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,102</b>	<b>-</b>	<b>106,102</b>	<b>1,836,685</b>	<b>-</b>	<b>264,925</b>	<b>2,207,712</b>	
<b>IIB. OTHER EXPENSES</b>														
(1) Building Occupancy	7,551	-	7,551	-	-	-	7,551	-	7,551	88,350	-	-	95,901	
(2) Professional Services	65,883	-	65,883	-	-	-	65,883	-	65,883	220,034	-	-	285,917	
(3) Travel	299	-	299	-	-	-	299	-	299	22,006	-	-	22,305	
(4) Equipment	71,832	-	71,832	-	-	-	71,832	-	71,832	250,885	-	-	322,717	
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
(8) Insurance	3,326	-	3,326	-	-	-	3,326	-	3,326	36,647	-	-	39,973	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	7,514	-	7,514	-	-	-	7,514	-	7,514	182,114	-	-	189,628	
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
(12) Donated Items	-	-	-	-	-	-	-	-	-	1,089,656	-	-	1,089,656	
<b>TOTAL OTHER EXPENSES =</b>	<b>156,405</b>	<b>-</b>	<b>156,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,405</b>	<b>-</b>	<b>156,405</b>	<b>1,889,692</b>	<b>-</b>	<b>-</b>	<b>2,046,097</b>	
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	<b>262,507</b>	<b>-</b>	<b>262,507</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>262,507</b>	<b>-</b>	<b>262,507</b>	<b>3,726,377</b>	<b>-</b>	<b>264,925</b>	<b>4,253,809</b>	
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>														
(a) Other Support Costs (Optional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Administration	26,118	-	26,118	-	-	-	-	-	-	-	-	-	26,118	
<b>TOT. DISTR'D INDIRECT COSTS =</b>	<b>26,118</b>	<b>-</b>	<b>26,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,118</b>	
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>288,625</b>	<b>-</b>	<b>288,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>262,507</b>	<b>-</b>	<b>262,507</b>	<b>3,726,377</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>4,279,927</b>	
<b>IID. UNALLOWABLE COSTS</b>	-	-	-	-	-	-	-	-	-	-	XXXXXXXXXX	XXXXXXXXXX	-	
<b>TOT. ALLOWABLE OPER. EXP. =</b>	<b>288,625</b>	<b>-</b>	<b>288,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>262,507</b>	<b>-</b>	<b>262,507</b>	<b>3,726,377</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>4,279,927</b>	
<b>IIIE. CAPITAL EXPENDITURES</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	

\*As required by Central Florida Behavioral Health Network (CFBHN). The CFBHN grant period is the twelve months ending June 30, 2022.

SEE INDEPENDENT AUDITOR'S REPORT