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# **A Financial Evaluation of Funding Expenditures for Behavioral Health Services in Florida: Summary Report for the Florida Department of Children and Families (DCF)**

## **Final Report**

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**TABLE OF CONTENTS:**

**EXECUTIVE SUMMARY..... 6**

**INTRODUCTION..... 7**

**1.0 METHODOLOGY..... 7**

**2.0 REVENUE BEHAVIORAL HEALTHCARE PROVIDERS ..... 12**

    2.1 REVENUE TAX-EXEMPT BEHAVIORAL HEALTHCARE SERVICES PROVIDERS..... 13

    2.2 REVENUE: OTHER BEHAVIORAL HEALTHCARE SERVICES PROVIDERS..... 24

**3.0 FLORIDA STATE & LOCAL GOVERNMENT BEHAVIORAL HEALTH EXPENDITURES ..... 28**

    3.1 STATE OF FLORIDA BEHAVIORAL HEALTH EXPENDITURES ..... 30

    3.2 LOCAL FLORIDA GOVERNMENT BEHAVIORAL HEALTH EXPENDITURES ..... 35

**4.0 FLORIDA MEDICAID/MEDICARE BEHAVIORAL HEALTH EXPENDITURES, AND OTHER PRIVATE SECTOR, PRIVATE INSURANCE, PATIENT, AND EMPLOYERS BEHAVIORAL HEALTH EXPENDITURES ..... 37**

**5.0 FEDERAL BEHAVIORAL HEALTH EXPENDITURES..... 41**

**6.0 CONCLUSIONS: BALANCING THE ACCOUNT SYSTEM/FINDINGS ..... 43**

**FINDINGS AND RECOMMENDATIONS:..... 45**

**LIST OF REFERENCES ..... 46**

**APPENDIX 1: SUMMARY OF REPORTED COUNTY EXPENDITURES FOR MENTAL HEALTH SERVICES, FY 2007-2008 THROUGH FY 2011-2012..... 51**

**APPENDIX 2: SUMMARY OF REPORTED MUNICIPAL EXPENDITURES FOR MENTAL HEALTH SERVICES, FY 2008-2009 THROUGH FY 2011-2012..... 52**

**APPENDIX 3: LIST OF ORGANIZATIONS TO POTENTIALLY TARGET WITH A PUBLIC DOCUMENT REQUEST..... 53**

**APPENDIX 4: SAMHSA DISTRIBUTIONS ON MENTAL HEALTH SPENDING AND SUBSTANCE ABUSE BY PAYER 1986-2009 ..... 54**

**LIST OF FIGURES:**

Figure 1: Financial Flows between Selected Sectors on Behavioral Health . . . . . p. 10

Figure 2: Consolidated Financial Flows between Selected Sectors on Behavioral Health . . . . . p. 11

Figure 3: Revenue Structure of Reporting Tax-Exempt Behavioral Health Organizations in Florida, Years 2009 through 2012 . . . . . p. 17

Figure 4: Histogram on Government Grants from Tax-Exempt Behavioral Healthcare Organizations in Florida, Based on Averages from the Years 2009 through 2012 . . . . . p. 20

Figure 5: Histogram on Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012 . . . . . p. 20

Figure 6: Histogram on Government Grants and Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012 . . . . . p. 21

Figure 7: Total Revenue, Government Grants and Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012 . . . . . p. 22

Figure 8: Government Grants and Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012 . . . . . p. 23

Figure 9: Histogram on Total Revenues and Total Sales, of two subsets of behavioral Healthcare Services Organizations in Florida, Based on Averages and Values Respectively, from the Years 2009 through 2012 . . . . . p. 26

Figure 10: Relative Proportions on the Florida State Budget on Behavioral Health Program Fund Accounts, FY 2011-12 . . . . . p. 31

Figure 11: Relative Florida State DCF Budget on Behavioral Health Program Funding per Target Group, FY 2011-12 . . . . . p. 32

Figure 12: Relative Proportions on the State DCF Budget on Behavioral Health Program Fund Accounts, FY 2014-15 . . . . . p. 34

Figure 13: Relative State DCF Budget on Behavioral Health Program Funding per Target Group, FY 2014-15 . . . . . p. 35

Figure 14: Relative Aggregate Charges for Mental Diseases and Disorders, and for Substance Abuse and Induced Organic Disorders . . . . . p. 40

Figure 15: Distribution of Mental Health Spending by Payer 1986-2009 . . . . . p. 45

Figure 16: Distribution of Substance Abuse Spending by Payer 1986-2009 . . . . . p. 46

**LIST OF TABLES:**

Table 1: Two Sector Example of National Accounts . . . . . p. 7

Table 2: Two Sector Once-Sided Example of a National Account; Expenditures and Revenues . . . . . p. 8

Table 3: Reporting of Tax Exempt Behavioral Healthcare Organizations in Florida, to Form and Years (2009 through 2012) . . . . . p. 14

Table 4: Data Categories Collected from the Various Tax-Exempt Organizations Tax Forms . . . . . p. 15

Table 5: Revenue Data on Tax Exempt Behavioral Health Organizations in Florida, Years 2009 through 2012 . . . . . p. 16

Table 6: Average Line Items of Behavioral Health Tax-Exempt Organizations in Florida, taken over the Years 2009 through 2012 . . . . . p. 18

Table 7: Relative Frequencies of IRS NTEE Codes, in Conjunction with Grants, Program Revenues and Total Revenue of Average Tax-Exempt Behavioral Healthcare Services Providers in Florida, Based on Averages from the Years 2009 through 2012 . . . . . p. 19

Table 8: Account of Tax-Exempt Behavioral Healthcare Services Providers in Florida, Year 2011 . . . . . p. 24

Table 9: Total Sales Revenues on Behavioral Healthcare Services Providers in Florida, for the Years 2009 Through 2012 . . . . . p. 25

Table 10: Total Federal Block Grants Received by Florida Based Mental Healthcare Services Providers for Years 2009 through 2012 . . . . . p. 27

Table 11: Account on Revenues for the Behavioral Healthcare Services providers in Florida, for the year 2011 . . . . . p. 27

Table 12: Substance Abuse Program Approved Operating Budget (AOB) Allocation by Region Fiscal Year 2012-2013 . . . . . p. 29

Table 13: Mental Health Program Approved Operating Budget (AOB) Allocation by Region / Fiscal Year 2012-2013 . . . . . p. 29

Table 14: Florida State DCF Budget on Behavioral Health Program Fund Accounts, FY 2011-12 . . . . . p. 31

Table 15: Florida State DCF Budget on Behavioral Health Program Funding by Service Area, FY 2011-12 . . . . . p. 32

Table 16: Account of Florida State DCF Budget/Expenditures for behavioral Health Services, Year 2011 . . . . . p. 33

Table 17: Florida State DCF Budget on Behavioral Health Program Fund Accounts, FY 2014-15 . . . . . p. 34

Table 18: State DCF Budget on Behavioral Health Program Funding by Service Area, FY 2014-15 . . . . . p. 35

Table 19: Estimated County Mental Health Expenditures, Fiscal Years Ending Sept. 30, 2009 - 2012 . . . . . p. 36

Table 20: Estimated Municipal Mental Health Expenditures, Fiscal Years Ending Sept. 30, 2009 – 2011 . . . . . p. 36

Table 21: Account of Florida Counties/Municipalities Estimated Expenditures for behavioral Health Services, Year 2011 . . . . . p. 37

Table 22: Florida SMHA-Controlled Mental Health Revenues, by Revenue Source, FY 2009 and FY 2010 (in millions) . . . . . p. 38

Table 23: New Table SMHA-Controlled Mental Health Medicaid Revenues as a Percentage of Total State Medicaid Spending, by State, FY 2009 and FY 2010 . . . . . p. 38

Table 24: Estimated Medicare Expenditures in Mental Health/Substance Abuse Units of Community Hospitals, Florida, Selected Years 2001–2007 [Data are from Medicare Cost Reports] . . . . . p. 38

Table 25: Medicare Fee-For-Service (FFS) Expenditures for Mental Health (MH) Claimants, Florida 2007 [Data are based on Medicare claims data] . . . . . p. 39

Table 26: Aggregate Charges for Mental Diseases and Disorders, Years 2007 through 2011 . . . . . p. 39

Table 27: Aggregate Charges for Alcohol/Drug Use and Alcohol/Drug Induced Organic Mental Disorders, Years 2007 through 2011 . . . . . p. 39

Table 28: Total Charges for Mental Health and Drug Abuse, Years 2007 through 2011 . . . . . p. 40

Table 29: Account of Florida Counties/Municipalities Estimated Expenditures for Behavioral

Health Services, Year 2011 . . . . . p. 41  
Table 30: SAMHSA State Summaries Florida, FY 2009-2010 through FY 2013-2014 . . . . . p. 42  
Table 31: Florida SMHA-Controlled Mental Health Revenues, by Revenue Source, FY 2009 and FY  
2010 (in millions) . . . . . p. 42  
Table 32: Total Account of Behavioral Healthcare Services in Florida, Year 2011 . . . . . p. 43

## **EXECUTIVE SUMMARY**

The purpose of this research, conducted by the FSU Center for Economic Forecasting and Analysis (FSU CEFA), is to provide a summary report outlining the funding amounts and sources on behavioral health services, for the last couple of years (2010-2013), with the data derived from public resources. The research approach selected is similar to the methodology of National Accounts, identifying sectors either paying or financing Behavioral Health services, or receiving revenues for providing such services.

The primary information sources on the revenue side were Guidestar (a non-profit for non-profits), which provides accessibility to the Tax Forms 990 (that non-profits are required to disclose), and the National Establishment Time-Series (NETS) Database. On the expenditure or financing side, reports and available data of Federal and State Agencies/Departments were searched including a slew of budgets from the various organizations, this in order to acquire the specific data and information on Behavioral Health needed.

However, though there was extensive research conducted during the timeframe of this project, the project team was unable to obtain all necessary data to adequately reflect the entire behavioral health services funding sources. On the revenue side, an amount of \$6.3 billion was found, while on the expenditure/financing side (including some tentative estimates) an amount of \$4.0 billion (both for year 2011). Neither values, nor the values components, come with a sufficient degree of confidence to be used as a guide to fill out more of the lacking pieces in the accounts.

Setting up a more comprehensive system will require additional time not because of the methodology, but for the specific data needed. A public document request to the various organizations may be part of the strategy to follow, but it needs to be realized that these requests will only in part deliver the needed specific information. Access to the right sources of insider (or interagency) information and/or data are key to a successful pursuit of the research objective.

## INTRODUCTION

The Florida Department of Children and Families (FDCF) has requested a summary report outlining the funding amounts and sources on behavioral health services, for the last couple of years (2010-2013). This report is intended to describe a snapshot of the financial efforts addressing behavioral health services in Florida. The information in this report is based on publicly available information. Financing behavioral health services is a complex labyrinth of resource decisions and allocations that include a wide range of public and private payers. Information displayed in this report is intended to assist the FDCF amid the difficulties of collecting information about a decentralized, multi-payer system of behavioral health services. The analyses will, to the extent available and possible, provide breakdowns of the financial data to: 1) funding type, i.e. Public and Private funding streams, by 2) the target groups of adults and children, and to 3) Mental Health and Substance Abuse services. First, the methodological approach will be addressed in section 1. In section 2, focus is on the Behavioral Health revenues. Next, the various funding sectors will be addressed; Florida State in section 3, Medicaid/Medicare in section 4, Federal Government in section 5, and other sectors in section 6. The final section of the report will address the project conclusions and findings.

### 1.0 METHODOLOGY

Regarding Behavioral Health, reference is made to a set of National Accounts. The National Accounts are an accounting presentation of macro-economic transactions during a year. For each sector, an expenditure-revenue account is drawn up. Each account has a balance. The balance of a complete but closed accounts-system is zero, due to the fact that any amount is booked twice, namely once as expenditure for one sector, and once as a revenue for another sector. Table 1 illustrates the principle, in a system with two sectors, and with grants as an example. The color-coding suggests the same financing streams both in terms of expenditures and revenues.

**Table 1: Two Sector Example of National Accounts**

Sector A			Sector B		
Expenditures		Revenues	Expenditures		Revenues
<i>Grants payment</i>	G	Receipts from	Expenditures to	<i>Grants receipt</i>	G
Other Expenditures		Sector B	Sector A	Receipts	
to Sector B	X		Balance	from Sector A	X
Total	G+X	Y	Total	G+X	G+X

Sector A is the grantor and Sector B the grantee. Given that  $G+X=Y$  (Sector A) results in the balance of (Sector B) and the system to be:  $G+X-Y=0$ . The reason to use this approach is that in looking for financial streams from both perspectives, i.e. from both expenditure and revenue (or sales) side, could provide a

double check and possibly a more complete picture of the pertinent financial flows. Upfront it is known however, that data availability is far from ideal to make up a set of the National Accounts, i.e. data will be far from complete, or even unavailable, etc., gaps will be (and are) encountered<sup>1</sup>. Therefore the double-check approach, even if it doesn't add up, may provide some added information in terms of order of financing, this as opposed to a single dimension approach. In taking the National Accounts example one step further, we may combine the expenditure side of Sector A and the revenue side of Sector B; since our focus is on the revenue side of behavioral healthcare services providers and the expenditures or associated financing by the other sectors. The combination is shown in Table 2.

**Table 2: Two Sector Once-Sided Example of a National Account; Expenditures and Revenues**

Sector A		Sector B	
Expenditures		Revenues	
<i>Grants payment</i>	G	<i>Grants receipt</i>	G
Other Expenditures to Sector B	X	Receipts from Sector A	X
Total	G+X		G+X

In this study, research findings are shown as to the financing of Behavioral Health in Florida. With respect to the methodology mentioned, there are clearly some limitations. This to the extent that neither all organizations and/or financial revenues can be identified (to scope) nor to granular data-points level needed (to detail), nor that “other sectors” financial flows will or can be detected in order to achieve a closed balance of the system. It is already observed that: “Financing behavioral health services in the United States is a complex web of resource decisions and allocations, funding strategies, payer sources and recipient eligibility requirements that include a wide range of public and private payers. ... Sorting through the information to illustrate a clear picture of behavioral health spending across payers and services is no easy task.”<sup>2</sup> Therefore, the following research will reveal some sections of the puzzle only, based on data available. Other sections will be marked with PM (pro memory); knowing a value is there, but not knowing the extent or size of the value. Identified data gaps will be noted as potential for further research. In addition, further research is needed in certain areas as to further details, which will be highlighted and documented by the research team. It is not the researchers’ intent to conjure or fill in the blanks at this stage, but to provide some clarity as to the limitations of the current project tasks.

Behavioral health care is delivered by a range of providers in a range of settings. A large share of expenditures for behavioral health services is paid for by Private Insurance (see Figure 1: Private Insurance expenditures (A) to revenue (A) of Behavioral Healthcare Providers; see red arrow (not all

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<sup>1</sup> Data found may possibly not cover the intended purpose, nor be available to the granular level necessary, or may for an unknown portion of activities only relate to behavioral healthcare; fiscal years reporting may represent different timeframes, etc. Even once data is found, we may not know or be able to perceive the use or value of it, since the total population of behavioral healthcare services providers in Florida is unknown, including the extent of the financing involved.

<sup>2</sup> U.S. Department of Health and Human Services (2010), p. 1.

relations are indicated by arrows, this not to flood the figure)).<sup>3</sup> In addition, Private funding may also be provided through individual out-of-pocket payment for services (expenditure B1), employer-based (expenditure B2) or private philanthropic foundations (expenditures B3) (the sum being revenue to the Providers). Federal funding is provided by a range of agencies, from NIMH (mainly research) through the VA, DOD, SAMHSA, HRSA, and CMS. Generally, VA and DOD provide mental health benefits within their own delivery system (expenditures split in C1 and C2 respectively) (with C1 and C2 both being revenue to the Providers). SAMHSA provides for treatment through formula-based block grants and discretionary grant programs to states and local governments (see blue arrow (D) in Figure 1). The state and local governments may directly pay for or provide services (D1), but also funds to Medicaid (D2), this jointly with the Federal Government.<sup>4</sup> In addition, the state provides Medicaid matching funds (G) and other appropriations (G2), while local governments also fund their share of the relevant programs (H). HRSA provides for treatment by funding the federal community health centers (E) (for illustrative purposes in Figure 1 direct to the Providers). CMS administers the Medicaid, CHIP, and Medicare programs (F in Figure 1; with F1, G1 and D3 as expenditures to the Providers).<sup>5</sup>

Currently, the research team, for the purpose of this study, will examine the following relevant sectors (to the extent possible):

- Behavioral Healthcare Services Providers
- Federal Government
- State and Local Government
- Medicaid / Medicare
- Other Private Sector
- Private Insurance
- Patient
- Others

Figure 1 provides an initial examination of the financial flows between the different sectors: Providers (receiving revenues), Government (three levels) assigning e.g. program funds and grants, Medicaid, and Other Private Sector and Other Insurance. As stated, this research sets out to provide an initial baseline of behavioral healthcare data.

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<sup>3</sup> Only two arrows are depicted, this not to convolute the Figure.

<sup>4</sup> Medicaid is a jointly funded federal and state program.

<sup>5</sup> The added numbers to the alphabetic letter coding are used to signal a different financial follow up money stream. Given potential differences in planning, programing and budgeting (e.g. Fiscal Years non-alignments) the value of the variables will be somewhat different.



**Figure 2: Consolidated Financial Flows between Selected Sectors on Behavioral Health**

<b>A</b>	<b>A</b>
<b>B1</b> ( <i>out-of-pocket i.e.</i> )	
<b>B2</b> ( <i>employer-based ins.</i> )	<b>B1 + B2 + B3</b>
<b>B3</b> ( <i>pr.philan.found./char.don</i> )	
<b>C1</b> VA	<b>C1 + C2</b>
<b>C2</b> DOD	
<b>D</b> SAMHSA ( <i>grants</i> )	<b>D</b>
<b>E</b> HRSA ( <i>funding</i> )	<b>E</b>
<b>F</b> CMS	<b>F</b>
<b>G</b> ( <i>State match Medicaid</i> )	<b>G</b>
<b>G2</b> <i>other State appr.</i>	
<b>H</b> ( <i>local government funds</i> )	<b>G2 + H</b>
Total Expenditures	Total Revenue

As for potential sectors, there are still a number of organizations to review concerning behavioral health services. One organization is the Florida Substance Abuse and Mental Health Administration (SMHA). Although it may be “legally responsible for planning, organizing, and providing mental health services to individuals with mental illnesses, it is not the only state entity that provides such services. Increasingly, other state government agencies, particularly Medicaid, and other state agencies such as the departments of corrections, vocational rehabilitation, child welfare, juvenile justice, and housing play critical roles in providing or financing the provision of mental health services”,<sup>6</sup> but also the Agency for Persons with Disabilities, responsible for services to persons with mental retardation (whose responsibility was moved out of the SMHA).<sup>7</sup> This is not an enumerative or comprehensive list, given that private foundations and organizations, responsible for private donations and grants, are not yet included. The use of consolidation is to neutralize the potential for a double count in financial flows, e.g. federal monies into a state trust fund to be used by Medicaid or by a local government entity to pay for final services based on an agreement should not be counted twice (or even three times). Therefore, revenue information should be taken from the providers and direct expenses information from the funding, or paying, entities. Nevertheless, the indicated approach by looking for financial streams from both perspectives, i.e. from both expenditure and revenue (or sales) side, is useful to perform some potential measure of validation or double-check, this to obtain a more complete understanding of the relevant financial flow.

<sup>6</sup> SAMHSA (2007), p. .. <http://store.samhsa.gov/shin/content//SMA09-4424/SMA09-4424.pdf>

<sup>7</sup> SAMHSA (2007), p. 31

## 2.0 REVENUE BEHAVIORAL HEALTHCARE PROVIDERS

According to the Agency for Healthcare Research and Quality, Florida houses 446.620 private-sector healthcare establishments (with standard error of 7.502).<sup>8</sup> The same source does not provide a number on (private and/or public) behavioral healthcare services providers. To create a list of behavioral health services providers, various sources were used to establish a list of behavioral health organizations. The first source used was Guidestar, a non-profit for non-profits.<sup>9</sup> The second source used comprised the National Establishment Time-Series (NETS) Database.<sup>10</sup> Although specific financing data is not available in this database, a search on the variable North American Industry Classification System (NAICS)<sup>11</sup> may reveal additional organizations in the behavioral health service industry. The “Sales” data gathered may be used to fill in a piece or gap in terms of revenues in the National Accounts methodology used. Thirdly, a list was made up of organizations with Mental Health Programs that were funded by the Federal Mental Health Block Grants.<sup>12</sup> Data was collected for the years 2009 through 2013.

The search on Guidestar<sup>13</sup> provided some 1,214 unique behavioral health organizations in Florida. The search in NETS on specific NAICS codes, namely 62112, 621420, 622210, and 623220,<sup>14,15</sup> revealed some 1,865 unique organizations (e.g., duplicates with the non-profits were taken out). Overall, the research team compiled a list of 3,079 organizations that have provided Behavioral Health Services in Florida.

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<sup>8</sup> Agency for Healthcare Research and Quality (2012), p. 1-2

<sup>9</sup> See Guidestar: <http://www.guidestar.org/SearchResults.aspx> and more general <http://www.guidestar.org/organizations>

<sup>10</sup> The National Establishment Time-Series (NETS) Database is a Walls & Associates database. They convert Dun and Bradstreet (D&B) archival establishment data into a time-series database of establishment information. The NETS Database provides longitudinal data on various dynamics of the U.S. economy that include establishment job creation and destruction, sales growth performance, survivability of business startups, mobility patterns, changes in primary markets, corporate affiliations that highlight M&A, and historical D&B credit and payment ratings. The NETS database covers businesses, non-profit and government establishments, as well as sole proprietors, and contains data on over 44.2 million unique business, non-profit and government establishments, from 1990 onwards. Walls & Associates, 1700 Trestle Glen Road, Oakland, CA 94610-1846.

<sup>11</sup> For further information see: <http://www.naics.com/search/>

<sup>12</sup> See Substance Abuse and Mental Health services Administration (SAMHA): <http://www.samhsa.gov/dataoutcomes/urs/>

<sup>13</sup> Searched is on: Behavioral Health, Mental Health, and Substance Abuse, in the State of Florida. The corresponding hits numbered: 153, 745, and 562 respectively

<sup>14</sup> See a.o. SAMHSA (2008), p. 69 and National Health Expenditures Accounts: Methodology Paper, 2010, retrieved from [www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/Downloads/dsm-10.pdf](http://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/Downloads/dsm-10.pdf)

<sup>15</sup> 621112 Offices of Physicians, Mental Health Specialists

621420 Outpatient Mental Health and Substance Abuse Centers

622210 Psychiatric and Substance Abuse Hospitals

623220 Residential Mental Health and Substance Abuse Facilities

## 2.1 REVENUE TAX-EXEMPT BEHAVIORAL HEALTHCARE SERVICES PROVIDERS

Behavioral Healthcare Services providers are in part found to be tax-exempt. Most organizations exempt from income tax fall under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (i.e. except private foundations). These organizations must file an annual information return (Form 990 or 990-EZ) or submit an annual electronic notice (Form 990-N), depending upon the organization's gross receipts and total assets.<sup>16</sup> The entire completed Form 990 filed with the IRS, is publicly available (prerequisite to remain the tax-exempt status), by the IRS and the filing organization, and can be required to be filed with state governments to satisfy state reporting requirements. Organizations not required to file Form 990 or 990-EZ are; certain religious organizations, certain governmental organizations, certain political organizations, certain organizations with limited gross receipts and certain organizations that file different kinds of annual information returns. Some members of the public rely on Form 990 or Form 990-EZ as their primary and/or sole source of information about a particular non-profit organization.

Data on the tax-exempt behavioral health provider revenues is taken from Guidestar,<sup>17</sup> a nonprofit organization for nonprofits. A list of Florida tax-exempt organizations related to behavioral health were identified from their website. In addition to the basic organization information such as address, EIN number, website and other contact information, also the National Taxonomy of Exempt Entities (NTEE) Classification System Category,<sup>18</sup> under which the organization files its taxes, is provided. Next, under a free subscription, financial data on Tax Forms 990, 990-EZ, 990-N, or 990-PF can be accessed, this for the most recent years (as far as available). Multi-year analyses of key balance sheet information, such as: income statement, profitability and liquidity measures, is also available for a subset of organizations, but comes at a fee. From the aforementioned website, available tax forms were downloaded and basic info was compiled into a Microsoft Excel data file<sup>19</sup>. It is noted that different Fiscal Years are used by various organizations (also being different from State and Federal fiscal years). Therefore, making comparisons according to FY's can be problematic. No attempts to modify this issue will be made throughout this report; however, the forms will be compared as reported. Multiple year analyses reports are available

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<sup>16</sup> See for further information Tax Form 990 instructions <http://www.irs.gov/pub/irs-pdf/i990.pdf>

<sup>17</sup> See Guidestar: <http://www.guidestar.org/SearchResults.aspx> and more general <http://www.guidestar.org/organizations>

<sup>18</sup> The National Taxonomy of Exempt Entities (NTEE) system is used by the IRS and NCCS to classify nonprofit organizations. It is also used by the Foundation Center to classify both grants and grant recipients (typically nonprofits or governments). NCCS and the IRS use the NTEE-CC system, described below, while the Foundation Center uses a slightly different version with more codes, as well as "population/beneficiary" codes to indicate the type of population served and "auspice" codes to indicate religious or governmental affiliation. See <http://nccsweb.urban.org/PubApps/nteeSearch.php?gQry=all&codeType=NTEE> and [http://www.guidestar.org/rxg/help/ntee-codes.aspx?gclid=CO\\_ut-SHrL4CFY3m7AodUiwAKQ](http://www.guidestar.org/rxg/help/ntee-codes.aspx?gclid=CO_ut-SHrL4CFY3m7AodUiwAKQ)

<sup>19</sup> The total set collected comprised 1,214 tax-exempt Florida organizations related to Behavioral Health. Of the organizations 53 percent filed under NTEE code F: "Mental Health, Crisis Intervention", with in particular the subcategories F20: "Alcohol, Drug, and Substance Abuse, Dependency, Prevention & Treatment" (9.5%), F22: "Alcohol, Drug Abuse (Treatment Only)" (7.8%), and F60: "Counseling Support Groups" (6.8%). The second largest NTEE code used, albeit at some distance, is: P: "Human Services", at 15 percent, with the largest sub-category P30: "Children's and Youth Services" (1.74%). Reporting tax-exempt organizations use different Fiscal Years (FY) ranging from Jan 1<sup>st</sup> - Dec 31<sup>st</sup> (48%), July 1<sup>st</sup> - June 30<sup>est</sup> (35%), Oct 1<sup>st</sup> - Sep 30<sup>est</sup> (10%), while the remainder uses other twelve months ranges.

for some 680 reporting organizations (out of the total list of 1,214 or 56%). The particular Tax Forms and filing years reported from 2009 onwards are as shown in Table 3.

**Table 3: Reporting of Tax Exempt Behavioral Healthcare Organizations in Florida, to Form and Years (2009 through 2012)**

<b>Tax Form \ Tax Year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Form 990	285	580	585	310
Form 990-EZ	98	216	207	169
Form 990-N	0	0	0	0
Form 990-PF	1	15	17	16
	<b>382</b>	<b>811</b>	<b>809</b>	<b>495</b>

It is observed that not only filed tax forms differ, which compromises potential comparisons, but also that neither year provides a full report as to the 1,214 different behavioral health organizations. Admittedly, some may have ceased operations, and others may have changed their tax filings using other forms, forfeited their tax-exempt position, may be exempt from public disclosure (as mentioned above), or may not have disclosed for other reasons. In short, the list is not complete, and it is not known to what extent. In addition, it is observed that no data is available as of yet, i.e. on the aforementioned website, for the year 2013.<sup>20</sup> Table 4 provides information on the specific data points or line-item categories collected from the different tax forms, and how they are matched up according to the various forms.

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<sup>20</sup> Data was taken from over 2,500 tax form filings, this prior to the date of 5/16/2014.

**Table 4: Data Categories Collected from the Various Tax-Exempt Organizations Tax Forms**

<b>TAX FORM:</b> <b>Tax Form Data category:</b>	<b>Form 990</b> <b>line:</b>	<b>Form 990-EZ</b> <b>line:</b>	<b>Form 990-PF</b> <b>line:</b>
<b>Contributions, Gifts, Grants and Other Similar Amounts:</b>			
<i>Federated campaigns</i>	1a		
<i>Membership dues</i>	1b	3	
<i>Fundraising Events</i>	1c		
<i>Related organizations</i>	1d		
<i>Government grants (contributions)</i>	1e		
<i>All other contributions, gifts, grants, and similar amounts not included above</i>	1f		
<i>Total</i>	1h	1	1
<b>Program Service Revenue / (Gross profit or loss):</b>	2g	2	
<b>Other Revenue:</b>			
<i>Investment income (incl. dividends, interest and other similar amounts) + Income from investment of tax-exempt bond proceeds + Royalties + Net rental Income</i>	Sum of: 3, 4, 5, 6d	4	3, 4 and 5b
<i>Net gain from sales of assets other than inventory</i>	7d	5c	6a
<i>Net income or loss from fundraising events + net income or loss from gaming activities</i>	Sum of 8c and 9c	6c	
<i>Net income or loss from sales of inventory</i>	10c	7c	10c
<i>All other income</i>	11c	8	7, 8, 9, 11
<b>Total revenue:</b>	12	9	12

Some line-item matches were made in a subjective manner, this to include as much detail as possible, and yet be able to allow broad comparability across the different forms. The biggest hurdle was found in the first main category “Contributions, Gifts, Grants, and Other”, given that Form 990 provides greater level of detail. The summations given with both Forms 990-EZ and 999-PF cannot be reduced further. Also, Form 990-PF doesn’t provide line-item info on “Program Services Revenue”. Some further useful information can be found in this line-item, but for now is not compiled.<sup>21</sup> Some line-items under “Other Revenue” are combined, this given that they represent different financing issues, namely from an investment perspective (here no distinction is made to the degree of fixed or more liquid assets), while fundraising is taken together with gaming activities. Also, comparison of the line-item (category) “All other income” doesn’t exactly equal the line-item of the other three forms, especially with respect to the Form 990-PF, which provides some categorization issues. It is also observed that net results are compiled, instead of gross revenues or values minus costs, as this research is about financing, and not

<sup>21</sup> There is an obligation on behalf of the tax-filing organization, which enters an amount in column (A) for lines 2a through 2e or lines 11a through 11c, to also enter a corresponding business activity code from: Appendix K. Business Activity Codes. If none of the listed codes, or other 6-digit codes listed on the NAICS website at [http://www.census.gov/eos/www/naics/reference\\_files\\_tools/2007/naics07\\_6.txt](http://www.census.gov/eos/www/naics/reference_files_tools/2007/naics07_6.txt), which accurately describes the activity, or enter “900099.” However, the codes required or requested are entered by only a small subset of respondents. Instead descriptions as: program revenue, grants (probably meaning non- government given the line 1e), government contracts (instead of line 1e), rents and other general descriptions are entered, with an occasional mention of the source Medicaid or Medicare.

the various organizations' assets<sup>22</sup>. More data is available on the reported tax forms (some sizable packages are observed), and although it is laborious to compile, it may be informative in terms of additional samples to gain further insights into the various financing issues. Table 5 gives the total values of compiled data on the various line-items combined over the forms, for the years 2009 through 2012 (no data was reported or made publically available for the year 2013).

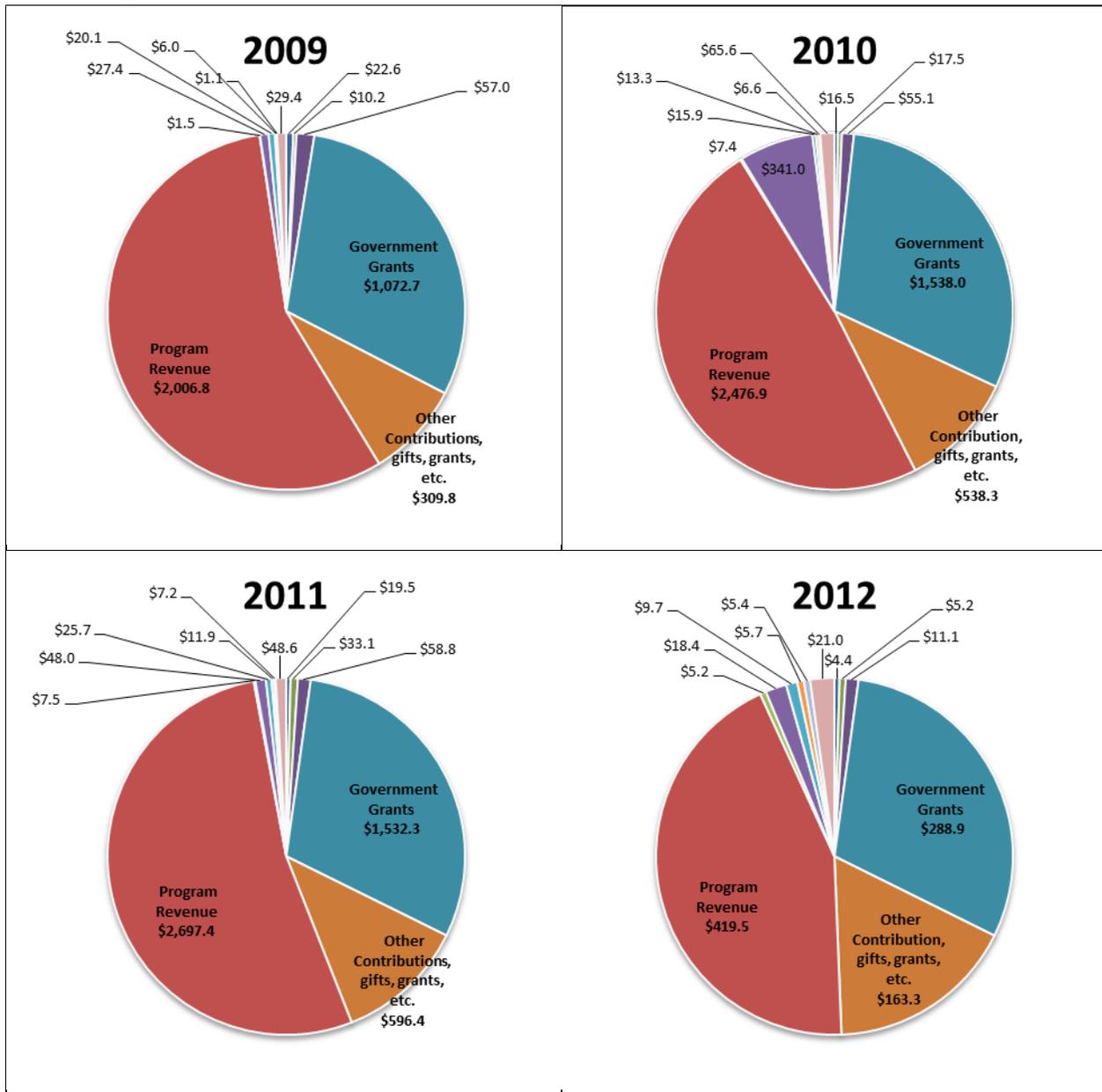
**Table 5: Revenue Data on Tax Exempt Behavioral Health Organizations in Florida, Years 2009 Through 2012**

	Revenues in nominal million \$			
	2009	2010	2011	2012
<b>Contributions, Gifts, Grants and Other Similar Amounts:</b>				
<i>Federated campaigns</i>	\$ 22.6	\$ 16.5	\$ 19.5	\$ 4.4
<i>Membership dues</i>	\$ 1.5	\$ 7.4	\$ 7.5	\$ 5.2
<i>Fundraising Events</i>	\$ 10.2	\$ 17.5	\$ 33.1	\$ 5.2
<i>Related organizations</i>	\$ 57.0	\$ 55.1	\$ 58.8	\$ 11.1
<i>Government grants (contributions)</i>	\$ 1,072.7	\$ 1,538.0	\$ 1,532.3	\$ 288.9
<i>All other contributions, gifts, grants, and similar amounts not included above</i>	\$ 309.8	\$ 538.3	\$ 596.4	\$ 163.3
<i>Total</i>	\$ 1,473.8	\$ 2,172.8	\$ 2,247.6	\$ 478.1
<b>Program Service Revenue / (Gross profit or loss):</b>	\$ 2,006.8	\$ 2,476.9	\$ 2,697.4	\$ 419.5
<b>Other Revenue:</b>				
<i>Investment income (incl. dividends, interest and other similar amounts) + Income from investment of tax-exempt bond proceeds + Royalties + Net rental Income</i>	\$ 27.4	\$ 341.0	\$ 48.0	\$ 18.4
<i>Net gain from sales of assets other than inventory</i>	\$ 20.1	\$ 15.9	\$ 25.7	\$ 9.7
<i>Net income or loss from fundraising events + net income or loss from gaming activities</i>	\$ 6.0	\$ 13.3	\$ 11.9	\$ 5.7
<i>Net income or loss from sales of inventory</i>	\$ 1.1	\$ 6.6	\$ 7.2	\$ 5.4
<i>All other income</i>	\$ 29.4	\$ 65.6	\$ 48.6	\$ 21.0
<b>Total Revenue:</b>	<b>\$ 3,564.6</b>	<b>\$ 5,092.1</b>	<b>\$ 5,086.4</b>	<b>\$ 957.8</b>

As can be observed, the results on the various revenue or line-items by and large confer the number of reporting organizations as shown (see Table 3), with respect to the years filed. Figure 3, displays the same data as pie charts in order to depict the structure of revenue of the compiled behavioral health organizations.

<sup>22</sup> This may be useful for further analyses, looking deeper into organizational sources and structures of financing from a business perspective.

**Figure 3: Revenue Structure of Reporting Tax-Exempt Behavioral Health Organizations in Florida, Years 2009 through 2012**



It may be evident from the figures that “Program Revenue” is by far the largest revenue component for the tax-exempt behavioral health services organizations, at an average of 50.4 percent of revenues, followed by “Government Grants”, at an average of 30.1 percent. The third category is by name already a remainder category, namely: “Other Contributions, gifts, grants and similar amounts not included above”, at 11.0 percent. However, this category is not “Program Revenue”, and is not related to changes in inventory, assets and the like. The only major deviation from the overall pattern can be observed in the year 2010, with the amount of \$341 million, the line-item “Investment income (incl. dividends, interest and other similar amounts), Income from investment of tax-exempt bond proceeds, Royalties,

and Net rental Income”. The public reporting for 2012 obviously still falls short to make valid comparisons, since the reported subsets or conversely the subsets not-reported yet, may be selective to one measure or another.

The research team examined the same revenue line-items per organization over the four years, by adding and dividing them by the frequency of reporting on the same organization (this as opposed to the four partial annual series). This brings about some implications, namely first and second degree errors; i.e. disregarding the fact that organizations may not have had any activity or may even have ceased operations by filling in the averages, and secondly, accepting a level of operation that may not be representative on a continual basis. As a result, average line items are obtained on a total of 903 tax-exempt organizations, with associated outcomes provided, in Table 6.

**Table 6: Average Line Items of Behavioral Health Tax-Exempt Organizations in Florida, taken over the Years 2009 through 2012**

<b>Tax Form Data Category</b>	<b>Revenues in million \$</b>	<b>Relative Share</b>	
<b>Contributions, Gifts, Grants and Other Similar Amounts:</b>			
<i>Federated campaigns</i>	\$ 21.7	0.4%	
<i>Membership dues</i>	\$ 7.2	0.1%	
<i>Fundraising Events</i>	\$ 22.4	0.5%	
<i>Related organizations</i>	\$ 63.0	1.3%	
<i>Government grants (contributions)</i>	\$ 1,490.5	30.2%	
<i>All other contributions, gifts, grants, and similar amounts not included above</i>	\$ 543.6	11.0%	
<i>Total</i>	\$ 2,148.4		43.5%
<b>Program Service Revenue / (Gross profit or loss):</b>	\$ 2,546.2		51.6%
<b>Other Revenue:</b>			
<i>Investment income (incl. dividends, interest and other similar amounts) + Income from investment of tax-exempt bond proceeds + Royalties + Net rental Income</i>	\$ 145.0		2.9%
<i>Net gain from sales of assets other than inventory</i>	\$ 24.1		0.5%
<i>Net income or loss from fundraising events + net income or loss from gaming activities</i>	\$ 13.0		0.3%
<i>Net income or loss from sales of inventory</i>	\$ 6.9		0.1%
<i>All other income</i>	\$ 55.0		1.1%
<b>Total Revenue:</b>	\$ 4,938.6		<b>100.0%</b>

In corroboration with the observations above, “Program Service Revenue” at 51.6 percent is the largest source of revenue for the tax-exempt behavioral healthcare services providers (slightly different from the 50.4 percent mentioned above given the un-weighted average over the four years calculated prior). Medicaid and Medicare are important components of this revenue stream, but data on the various forms

of organizations reporting is not well formatted or standardized.<sup>23</sup> Next is the “Total Contributions, Gifts, Grants and Other Similar Amounts”, at 43.5 percent, with its major component “Government Grants, at 30.2 percent of “Total Revenue”. Unfortunately, no distinction is made by level of government.<sup>24</sup> Using the same list of 903 tax-exempt behavioral healthcare organizations as above, i.e. organizations with at least one data point in the timeframe from 2009 through 2012, and matching them with the IRS coding for exempt organizations, namely: National Taxonomy of Exempt Entities (NTEE), reveals the information in Table 7.<sup>25</sup>

**Table 7: Relative Frequencies of IRS NTEE Codes, in Conjunction with Grants, Program Revenues and Total Revenue of Average Tax-Exempt Behavioral Healthcare Services Providers in Florida, Based on Averages from the Years 2009 through 2012**

	E	F	P	G	B	O	J	T	L	I	W	K	U	N	Q	D	S	R	Y	X	A	H	M	Z	C	V
<b>Grants</b>	10	37	33	4	2	1	1	1	3	3	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Program Revenue</b>	46	22	14	4	4	5	1	2	1	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	29	26	22	4	3	3	3	3	3	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0

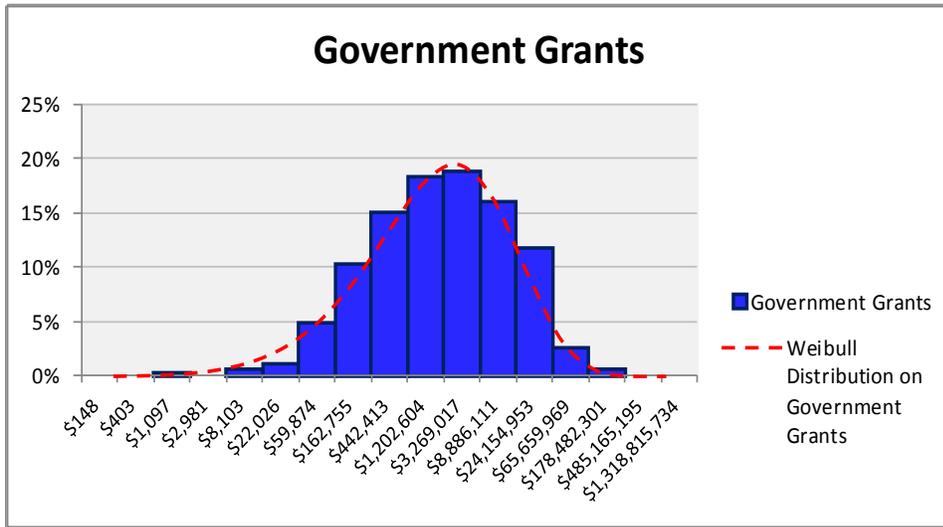
The table gives evidence to the fact that behavioral healthcare under code E: “Health Care”, is less dependent on grants, than behavioral healthcare under both codes F: Mental Health & Crisis Intervention, and P: Human Services. Figures 4 and 5 both show histograms of the “Government Grants” and “Program Revenue” line-items on the same list of 903 tax-exempt organizations.

<sup>23</sup> See footnote 15. Once a population of Behavioral Health organizations is satisfactorily established, it may be possible to take the limited information from the Forms 990 on Medicaid and Medicare as a sample, and make statistically satisfactory statements on the size of the Medicare and Medicaid components on this revenue line-item. In addition, the same line-item reveals some (though very limited) information on private sector grant sources, which also may possible be treated in a similar fashion.

<sup>24</sup> Again, once a population of Behavioral Health organizations is satisfactorily established, it may be possible to take the limited further information from the Forms 990 on Government Grants as a sample, and make statistically sound statements on the size of the various level government grants on this revenue line-item.

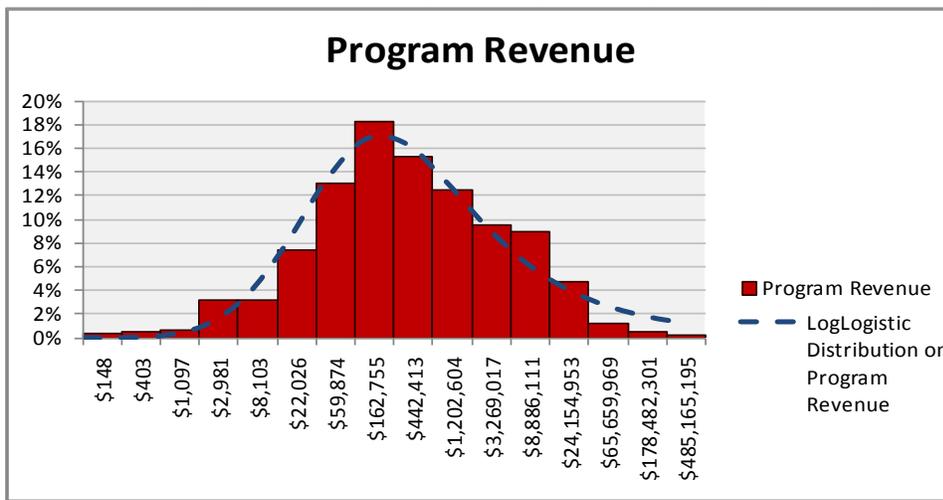
<sup>25</sup> See the list and further details on the coding the website of the National Center for Charitable Statistics (NCCS) at <http://nccs.urban.org/classification/NTEE.cfm>

**Figure 4: Histogram on Government Grants from Tax-Exempt Behavioral Healthcare Organizations in Florida, Based on Averages from the Years 2009 through 2012**



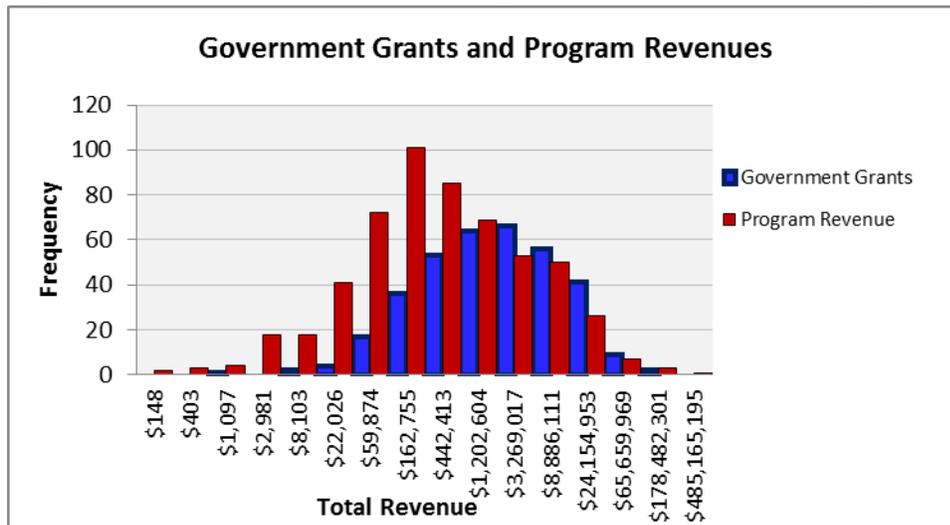
From the histogram depicted in Figure 4, it may be taken that the higher frequencies of “Government Grants”, with the tax-exempt behavioral healthcare organizations, occur in the \$400,000 to \$3 million range of “Total Revenues”.

**Figure 5: Histogram on Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012**



As can be seen in Figure 5, the higher frequencies of “Program Revenue” may be found in the approximate range of \$60,000 to \$440,000 in “Total Revenue”. This result seems a bit odd with respect to the observed distribution in Figure 4, as also can be seen in the combined histogram of Figure 6.

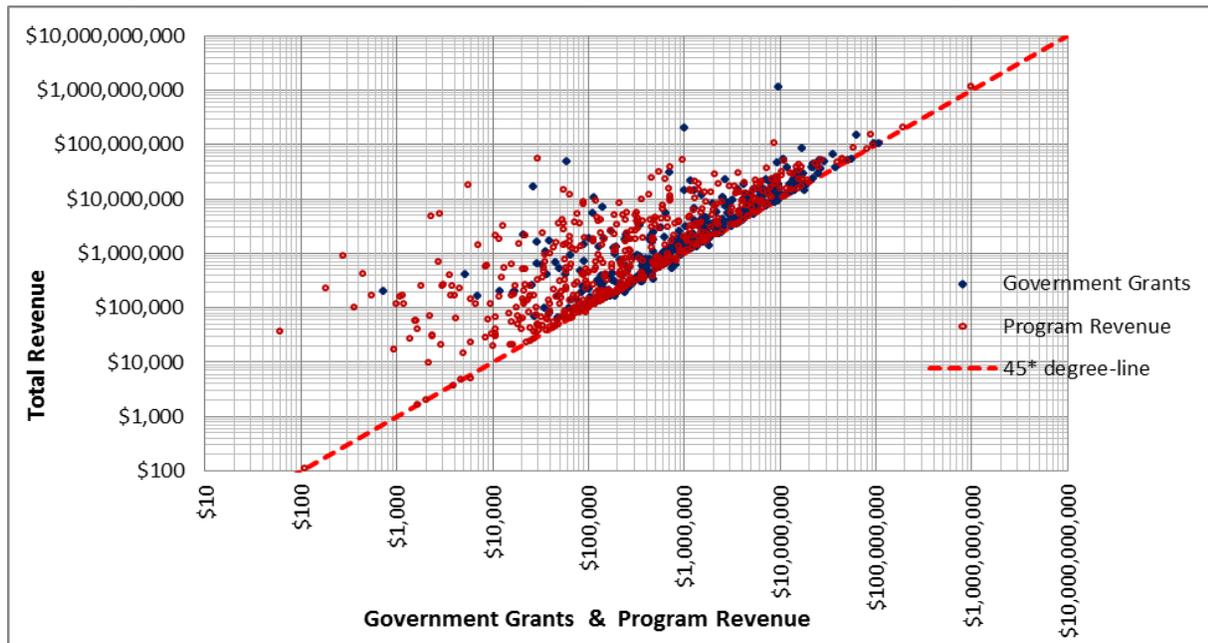
**Figure 6: Histogram on Government Grants and Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012**



The histogram depicted in Figure 6 may give the impression that a certain level of “Government Grants” may coincide with “Program Revenues” given the frequencies on the one hand and “Total Revenues” on the other hand. In order to see whether this is mere coincidence, or whether this is a mismatch of “Government Grants” and “Program Revenue” per behavioral healthcare services provider, all 903 tax exempt organizations (i.e. their “Government Grants” and “Program Revenues”) are plotted in Figure 7.

On the vertical axis is found the “Total Revenue” of the organizations, and both the “Government Grants” and “Program Revenues” each parallel on the horizontal axis (note that the vertical and horizontal axis are exponential). In addition, a 45-degree line is depicted, where “Government Grants” or “Program Revenue” would be equal to “Total Revenue”. In principle, all data-points should be to the left or at maximum on this diagonal line. In viewing Figure 7 horizontally, each of the 903 organizations as to its “Total Revenue” is plotted twice, once on its’ “Government Grants” and once on its’ Program Revenue”.

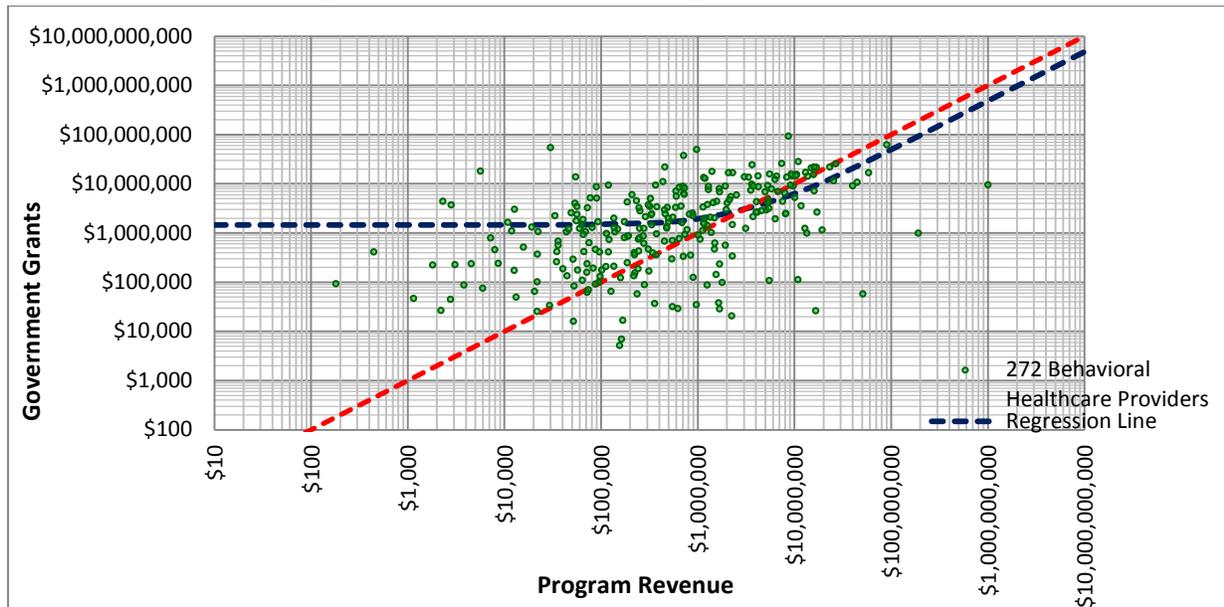
**Figure 7: Total Revenue, Government Grants and Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012**



As can be observed, there are some organizations with a slightly lower value in “Total Revenue” than in either “Government Grants” or “Program Revenue”; i.e. data points slightly below the diagonal. This is due to the fact that losses have occurred in other line-item revenues (thus reducing the level of “Total Revenue”) to an order that makes the value of “Total Revenue” smaller than either “Government Grants” or “Program Revenue”. Secondly, it can be observed that quite a few tax-exempt behavioral healthcare services providers have more spread in “Program Revenues” than in “Government Grants” (this regardless of the exponential scale used on both equally). This spread is higher with smaller organizations (in terms of Total Revenue). Third, many organizations seem to receive “Government Grants” close to their value of “Total Revenue” (i.e. they depend highly on this single source of revenue). Statistics reveal that of the 903 organizations; 351 organizations report a “Government Grant” value only, some 554 organizations a “Program Revenue” value only, while the remainder of 272 organizations report both revenue streams (only 30%). Of the 272 organizations with both revenue streams, 198 or 21.9 percent, receive a value in “Government Grants” that is greater than the value of receipts in “Program Revenue”, and conversely 74 or 8.2 percent receive “Program Revenues” greater than the value in “Government Grants” receipts.

Lastly, in Figure 8, the 272 organizations are plotted on the two variables only, namely “Program Revenues” (horizontal scale) versus “Government Receipts” (vertical scale).

**Figure 8: Government Grants and Program Revenue from Tax-Exempt Behavioral Health Organizations in Florida, Based on Averages from the Years 2009 through 2012**



Next to the plotted data of the 272 organizations, with both revenue streams mentioned, a regression line is given (blue dashed line, of which the curvature is due to the exponential scales), as well as the 45-degree line (in case the received value in “Government Grants” equals the received value in “Program Revenue”). The regression line is rather weak; however, the intent is to illustrate that it intersects with the diagonal in the whereabouts of \$2.8 million “Program Revenue” and/or “Government Grants”. The lower tail of the regression, and thus the data cloud, is located above the diagonal, indicating that the value received in terms of “Government Grants” is higher than the value received in “Program Receipts”. In other words, the larger “Government Grants” are associated with relative smaller “Program Revenues”, and vice versa (no causality intended!).

The National Account for the tax-exempt behavioral healthcare services providers in Florida was compiled next, based on the available data for year 2011 (the most recent complete year). It should be noted that the selection of behavioral health organizations is not the full population needed to provide a total.

**Table 8: Account of Tax-Exempt Behavioral Healthcare Services Providers in Florida, Year 2011**

Expenditures in million \$ 2011	Revenue in million \$ 2011	
	<i>Federated campaigns</i>	\$ 19.5
	<i>Membership dues</i>	\$ 7.5
	<i>Fundraising Events</i>	\$ 33.1
	<i>Related organizations</i>	\$ 58.8
	<b>Government Grants</b>	<b>\$ 1,532.3</b>
	<i>All other contributions, gifts, grants, etc.</i>	\$ 596.4
	<b>Program Service Revenue</b>	<b>\$ 2,697.4</b>
	<i>Investment income etc. + Income from investment of tax-exempt bond proceeds + Royalties + Net rental Income</i>	\$ 48.0
	<i>Net gain from sales of assets other than inventory</i>	\$ 25.7
	<i>Net income (loss) from fundraising events and gaming activities</i>	\$ 11.9
	<i>Net income or loss from sales of inventory</i>	\$ 7.2
	<i>All other income</i>	\$ 48.6
<b>Total Expenditure:</b>	<b>Total Revenue:</b>	<b>\$ 5,086.4</b>

## 2.2 REVENUE: OTHER BEHAVIORAL HEALTHCARE SERVICES PROVIDERS

The remainder of the compiled list of behavioral healthcare providers (i.e. the non-tax-exempt subset) constituted 1,865 organizations. No specific data is available on values beyond the sales or total revenue data, which is taken from the FSU CEFA-owned NETS Database. The following NAICS codes: 62112, 621420, 622210, and 623220, were used for extraction.<sup>26</sup> Table 9 provides a summary of NETS data available (or reported), relative to the NAICS codes among the various years. It should be noted that no data for the year 2013 is available to date in the NETS Database.

<sup>26</sup> See a.o. SAMHSA (2008), p. 69 and National Health Expenditures Accounts: Methodology Paper, 2010, retrieved from [www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/Downloads/dsm-10.pdf](http://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/Downloads/dsm-10.pdf)

**Table 9: Total Sales Revenues on Behavioral Healthcare Services Providers in Florida, for the Years 2009 Through 2012**

NAICS Code	Number of NAICS Data Points				Total Sales Revenue			
	2009	2010	2011	2012	2009	2010	2011	2012
621112	847	727	711	692	\$ 489,068,635	\$ 448,763,404	\$ 435,564,446	\$ 445,870,435
621420	476	387	372	370	\$ 449,313,992	\$ 412,993,055	\$ 367,535,176	\$ 392,880,630
622210	236	197	192	196	\$ 431,020,711	\$ 329,411,029	\$ 341,529,885	\$ 329,373,292
623220	117	92	94	105	\$ 35,450,993	\$ 31,982,095	\$ 33,891,955	\$ 39,593,831
Other	66	66	66	26	\$ 53,676,503	\$ 74,530,652	\$ 66,453,284	\$ 30,862,600
	<b>1,742</b>	<b>1,469</b>	<b>1,435</b>	<b>1,389</b>	<b>\$ 1,458,530,834</b>	<b>\$ 1,297,680,235</b>	<b>\$ 1,244,974,746</b>	<b>\$ 1,238,580,788</b>

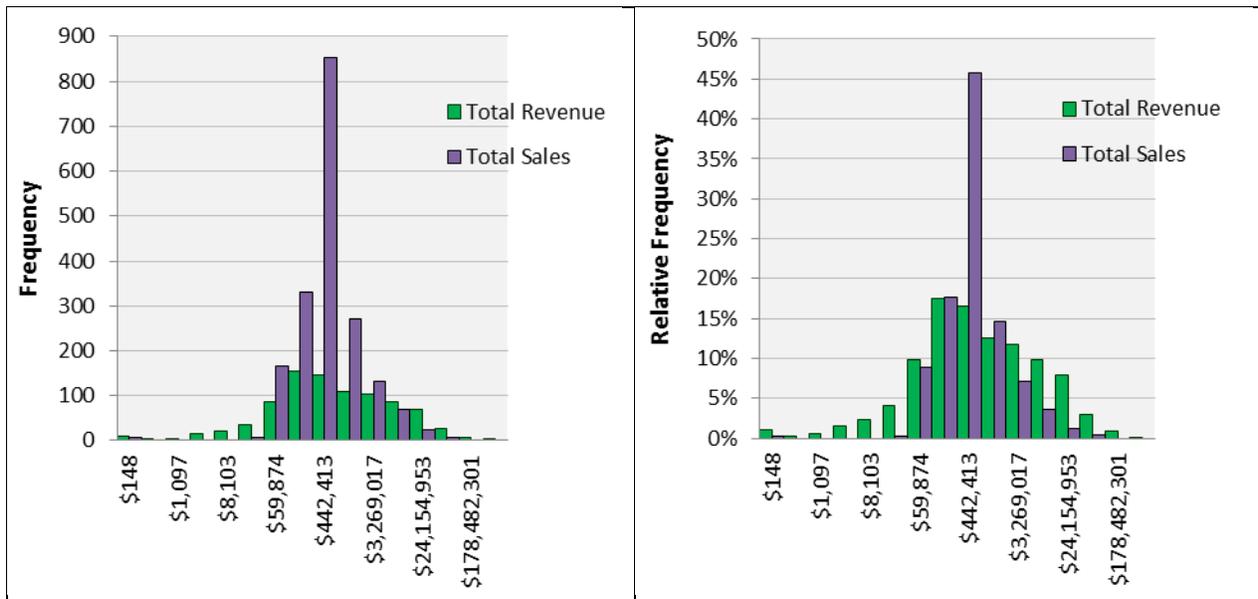
The total sales revenue of “Offices of Mental Health Specialists” (NAICS 621112) is, albeit marginally, the larger (in terms of total sales revenue) subset of behavioral healthcare services providers, at an average value of \$455 million in Sales Revenues (36% out of the total subgroup sales with the four NAICS<sup>27</sup>). The second group is the “Outpatient Mental Health and Substance Abuse Centers” (NAICS 621420) with an average in sales revenue of \$406 million (ibid 32%). The “Psychiatric Substance Abuse Hospitals” (NAICS 622210) constitutes the third largest group with an average value in sales of \$358 million (ibid 28%), while the “Residential Mental Health and Substance Abuse Facilities” (NAICS 623220) adds an average value of \$35 million (ibid 3%).

To get an idea on how this subset of the behavioral healthcare services providers’ revenues compares to the revenues of the tax-exempt providers in paragraph 2.1, the two sets are depicted in Figure 9. In the figure, the distribution of the set of the 903 organizations’ average “Total Revenues” is presented with the 1,865 “Total Sales” data distribution of the non-tax-exempt organizations, this both in frequency and relative frequency.

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<sup>27</sup> Organizations within the fifth row of the table, although not recognized as such by the NAICS codes, may work in either specific field of Behavioral Health.

**Figure 9: Histogram on Total Revenues and Total Sales, of two subsets of behavioral Healthcare Services Organizations in Florida, Based on Averages and Values Respectively, from the Years 2009 through 2012**



The distribution of the tax-exempt organizations “Total Revenue” peaks in the range of \$60,000 to \$440,000, while the “Total Sales” of the non-tax-exempt organizations has a distinct peak in the range of \$160,000 to \$440,000. The relative distributions provided in Figure 7 does not change the differences in shape, this even given the fact that the “Total Revenue” distribution on the tax-exempt behavioral healthcare services organizations should have a smaller base and higher peak due to the averaging. Regardless of the exponential scale, both distributions are quite different in terms of shape and skewedness, i.e. the “Total Revenue” of tax-exempt organizations is a bit more skewed to the left. Clearly, the distribution of the tax-exempt behavioral healthcare services organizations cannot be used as an indicator, or as a proxy for the distribution for the non-tax-exempt organizations.

Finally, presented in the next Table 10 is a list of Florida Behavioral Health organizations that received Federal Mental Block Grants. Given that this list is not a third or exclusive list (all were matched with the list of 3,079 organizations mentioned), the added information is that of the Federal Mental Block Grants received by these organizations in 2011 (\$18,876,335) an amount of \$17.137,404 is already covered in the “Government Grants” value of \$1,532.3 million (in Table 8). Likewise, on the Total Sales Revenue ad \$1,244,974,746 mentioned in Table 9 for the year 2011, a value of \$1,738,931 is received by means of the Federal Mental Block Grants.

**Table 10: Total Federal Block Grants Received by Florida Based Mental Healthcare Services Providers for Years 2009 through 2012**

<b>Total Federal Mental Healthcare Block Grants Received (net or in addition to the Government Grants and Total Sales already captured above)</b>			
<b>2009*</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
N/A	\$28,546,044	\$18,876,335	\$ 28,861,071

\*Florida did not report any data to populate the table.

By combining the databases from the aforementioned sources, the research team developed the National Account on Revenues for the Behavioral Healthcare Services Providers, as presented in Table 11.

**Table 11: Account on Revenues for the Behavioral Healthcare Services providers in Florida, for the year 2011**

<b>Expenditures in million \$ 2011</b>	<b>Revenues in million \$ 2011</b>	
	<i>Federated campaigns</i>	\$ 19.5
	<i>Membership dues</i>	\$ 7.5
	<i>Fundraising Events</i>	\$ 33.1
	<i>Related organizations</i>	\$ 58.8
	<b>Government Grants</b>	<b>\$ 1,534.0</b>
	<i>All other contributions, gifts, grants, etc.</i>	\$ 596.4
	<b>Program Service Revenue</b>	<b>\$ 2,697.4</b>
	<i>Investment income etc. + Income from investment of tax-exempt bond proceeds + Royalties + Net rental Income</i>	\$ 48.0
	<i>Net gain from sales of assets other than inventory</i>	\$ 25.7
	<i>Net income (loss) from fundraising events and gaming activities</i>	\$ 11.9
	<i>Net income or loss from sales of inventory</i>	\$ 7.2
	<i>All other income</i>	\$ 48.6
	<i>All other sales not further specified and P.M.</i>	\$ 1,243.2
<b>Total Expenditure:</b>	<b>Total Revenue:</b>	<b>\$ 6,331.3</b>

It needs to be noted that it is not know to what extent the total revenue value stated is representative of a total population of behavioral healthcare providers. In addition, organizations even labeled with a

particular NAICS code (or otherwise from Guidestar) may not provide behavioral health services exclusively or to the full potential of their business.

### 3.0 FLORIDA STATE & LOCAL GOVERNMENT BEHAVIORAL HEALTH EXPENDITURES

On the state level, several financial streams are of importance. One of the main sources of funding for mental health and substance abuse treatment is Medicaid, a program funded by both the Federal and State governments and which is administered by the States. Second, is the Substance Abuse and Mental Health (SAMH) program run by the Department of Children and Families (DCF), Mental Health Program Office. The SAMH program is the single state authority on substance abuse and mental health as designated by the federal Substance Abuse and Mental Health Services Administration (SAMHSA).<sup>28</sup>

The SMHA can be one or more of the following:<sup>29</sup>

1. A state general fund payer of behavioral health services purchasing such services at hospitals, community mental health centers, or independent practitioner offices.
2. A provider offering services to Medicaid and Medicare beneficiaries at a state hospital or state-operated community mental health center.
3. A recipient of federal funds that are passed-through to other government organizations or private outpatient mental health centers for the payment of behavioral health services.

SAMH services are funded primarily through the Federal Block Grant, other federal grants, and state General Revenue. However, the DCF does not have control over Medicaid expenditures for behavioral healthcare services in Florida. Although the office must have a contract in place for a provider to bill for community mental health services, there is no accounting of those funds. The DCF Mental Health Program office does not control/oversee community based program provider budgets. Public funds are contracted through local Mental Health Program Offices, mostly with non-profit local Community Mental Health Centers. Private funds are used for services (including a range of community mental health services and specialized services) given that these services (except for some state-operated mental health treatment facilities) are completely privatized in Florida.

According to the National Association of State Mental Health Program Directors Research Institute (NRI) the Florida SMHA Expenditures for FY 2009 and FY 2011 totaled \$755,266,296 and \$ 742,277,938 respectively.<sup>30</sup> Substance abuse however, is not included in the aforementioned amounts. Some

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<sup>28</sup> See <http://www.myflfamilies.com/service-programs/substance-abuse>

<sup>29</sup> U.S. Department of Health and Human Services Assistant Secretary for Planning and Evaluation Office of Disability, Behavioral Health Providers: Expenditures, Methods and Sources of Payment, Electronic Health Record Incentive Payments for Certain Behavioral Health Providers Policy Descriptions (June 2010), retrieved from <http://aspe.hhs.gov/daltcp/reports/2010/behhp.pdf>

<sup>30</sup> Table 1, NRI National Association of State Mental Health Program Directors Research Institute, Inc.

Revenues and Expenditures Reports from 2009 and 2010; website [http://www.nri-inc.org/projects/Profiles/Prior\\_RE.cfm](http://www.nri-inc.org/projects/Profiles/Prior_RE.cfm)

additional available information was found in the SAMH Services plan 2014-2015, as given in the following two tables<sup>31</sup>; Table 12 and Table 13.

**Table 12: Substance Abuse Program Approved Operating Budget (AOB), Allocation by Region, Fiscal Year 2012-2013**

	ADULT SUBSTANCE ABUSE	CHILDREN'S SUBSTANCE ABUSE	EXECUTIVE LEADERSHIP & SUPPORT SERVICES	Grand Total
General Revenue	\$ 42,853,669	\$ 38,990,534	\$ 1,195,742	\$ 83,039,945
Alcohol, Drug Abuse & Mental Health Trust Fund	\$ 67,394,545	\$ 28,873,206	\$ 2,257,545	\$ 98,525,296
Tobacco Settlement Trust Fund	\$ 0	\$ 2,860,907	\$ 0	\$ 2,860,907
Federal Grants Trust Fund	\$ 6,389,766	\$ 0	\$ 4,373,926	\$ 10,763,692
Operations & Maintenance Trust Fund	\$ 1,942,754	\$ 85,779	\$ 0	\$ 2,032,533
Grants & Donations Trust Fund	\$ 0	\$ 1,125,000	\$ 0	\$ 1,125,000
Welfare Transitions Trust Fund	\$ 5,571,170	\$ 64,000	\$ 28,420	\$ 6,239,590
<b>Grand Total</b>	<b>\$ 124,155,904</b>	<b>\$ 75,575,426</b>	<b>\$ 7,855,633</b>	<b>\$ 204,586,963</b>

**Table 13: Mental Health Program Approved Operating Budget (AOB) Allocation by Region / Fiscal Year 2012-2013**

	ADULT COMMUNITY MENTAL HEALTH	CHILDREN'S MENTAL HEALTH	EXECUTIVE LEADERSHIP & SUPPORT SERVICES	MENTAL HEALTH TREATMENT FACILITIES	SEXUAL PREDATOR PROGRAM	Grand Total
General Revenue	\$ 250,090,378	\$ 66,146,206	\$ 6,001,171	\$ 220,019,815	\$ 32,233,005	\$ 574,402,533
Alcohol, Drug Abuse & Mental Health Trust Fund	\$ 17,969,402	\$ 8,211,470	\$ 941,552	\$ 0	\$ 0	\$ 27,122,424
Tobacco Settlement Trust Fund	\$ 206,775	\$ 0	\$ 0	\$ 0	\$ 0	\$ 206,775
Federal Grants Trust Fund	\$ 14,110,424	\$ 13,905,765	\$ 6,228,156	\$ 66,601,679	\$ 0	\$ 100,274,114
Operations & Maintenance Trust Fund	\$ 450,002	\$ 0	\$ 0	\$ 0	\$ 1,722,356	\$ 9,226,116
Social Services Bock Grant	\$ 0	\$ 3,875,000	\$ 0	\$ 0	\$ 0	\$ 3,875,000
Administrative Trust Fund	\$ 0	\$ 0	\$ 9,522	\$ 0	\$ 0	\$ 9,522
Welfare Transitions Trust Fund	\$ 7,620,443	\$ 0	\$ 10,777	\$ 0	\$ 0	\$ 7,631,220
<b>Grand Total</b>	<b>\$ 290,447,424</b>	<b>\$ 92,050,399</b>	<b>\$ 13,191,178</b>	<b>\$ 293,103,344</b>	<b>\$ 33,955,361</b>	<b>\$ 722,747,706</b>

Although it does provide information, in addition to some account type amounts (with some limitations), further detail is needed, especially for the FY 2011, in order to be of use in the accounts approach. Therefore, the State budget for FY 2011-2012 is analyzed to fit the purpose of the accounts approach. In addition, information on the FY 2014-2015 is provided to give the most recent perception on expected state expenditures in the area of Behavioral Health. Not researched are the expected local government expenditures, which will be noted as PM.

<sup>31</sup> Information for Table 12 and Table 13 is taken from p.39 and p.41 respectively, SAMH Services Plan 2014-2016, <http://www.dcf.state.fl.us/programs/samh/publications/2014-2016%20SAMH%20Services%20Plan.pdf>

### 3.1 STATE OF FLORIDA BEHAVIORAL HEALTH EXPENDITURES

Data on the State of Florida expenditures on Behavioral health can be found in the budgets for the various years.<sup>32</sup> Admittedly a budget is not the same as expenditures,<sup>33</sup> but it is the only direct accessible comparable source.<sup>34</sup> In researching the budget of relevant departments though, a serious limitation was encountered. Only the assigned area in the Department of Children and Family Services (DCF) had clearly designated behavioral health funding to programs. Other departments did not reveal matches and/or clear indications of behavioral health funded programs. In examining the DCF budget exhibit, errors may have been made in the conversion and reading of the budget,<sup>35</sup> but using a set of program codes for both Mental Health and Substance Abuse,<sup>36</sup> it was derived that an amount of \$1,397.2 million was budgeted for Behavioral Health programs in FY 2011-2012. Only part of the mentioned amount however, did come from, or originates within, the State. The remainder, or larger part, is financed by the Federal Government (see also Figure 1). Through further examination of the relevant accounting lines (Account #) of the budgets, the following information in Table 14 was derived.

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<sup>32</sup> See Children and Family Services Agency Legislative Budget Request for Fiscal Year, Exhibit D-3A: Expenditures by Issue and Appropriation Category, website <http://floridafiscalportal.state.fl.us/Publications.aspx?FY=2013>

<sup>33</sup> Available expenditure data is to generalist for the purpose of this research, see Final Budget reports at <http://floridafiscalportal.state.fl.us/Publications.aspx?DT=6>

<sup>34</sup> No report pertaining to the Department of Children and Family Services was found on the State of Florida Accountant General webpage, for realizations and or budget corrections.

<sup>35</sup> e.g. codes in the headings do not always correspond to the program titles

<sup>36</sup> Specific codes used were:

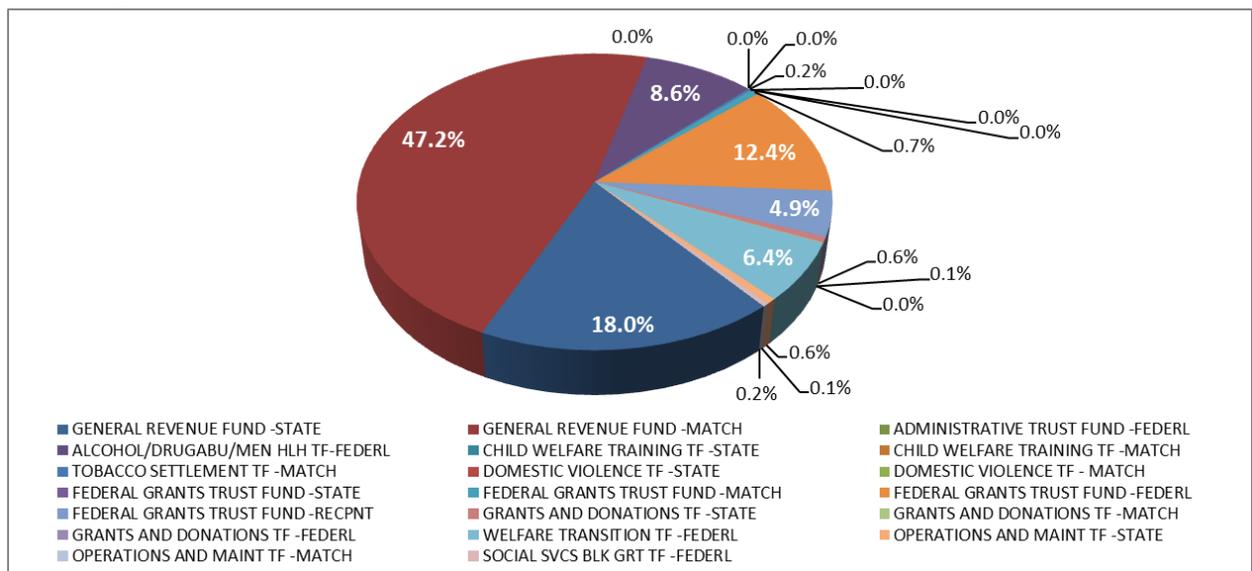
- 1301.02.00.00 Mental Health Civil Commitment Program
- 1301.03.00.00 Mental Health Forensic Commitment Prog
- 1301.08.00.00 Mental Health Adult/comm/mental/health
- 1301.09.00.00 Mental Health Child/comm/mental/health
- 1201.02.00.00 Substance Abuse Children Substance Abuse
- 1201.03.00.00 Substance Abuse Adult Substance Abuse
- 1602.00.00.00 Substance Abuse Exec Leadership/supprt Svc

**Table 14: Florida State DCF Budget on Behavioral Health Program Fund Accounts, FY 2011-12**

Account	Account #	State	Federal	Other	Total
GENERAL REVENUE FUND -STATE	1000.1	\$ 251,355,698			\$ 251,355,698
GENERAL REVENUE FUND -MATCH	1000.2		\$ 659,057,280		\$ 659,057,280
ADMINISTRATIVE TRUST FUND -FEDERL	2021.3		\$ 223		\$ 223
ALCOHOL/DRUGABU/MEN HLH TF-FEDERL	2027.3		\$ 120,363,364		\$ 120,363,364
CHILD WELFARE TRAINING TF -STATE	2083.1	\$ 18,332			\$ 18,332
CHILD WELFARE TRAINING TF -MATCH	2083.2		\$ 46,267		\$ 46,267
TOBACCO SETTLEMENT TF -MATCH	2122.2		\$ 3,067,682		\$ 3,067,682
DOMESTIC VIOLENCE TF -STATE	2157.1	\$ 175,662			\$ 175,662
DOMESTIC VIOLENCE TF - MATCH	2157.2		\$ 105,916		\$ 105,916
FEDERAL GRANTS TRUST FUND -STATE	2261.1	\$ -			\$ -
FEDERAL GRANTS TRUST FUND -MATCH	2261.2		\$ 9,358,522		\$ 9,358,522
FEDERAL GRANTS TRUST FUND -FEDERL	2261.3		\$ 173,121,571		\$ 173,121,571
FEDERAL GRANTS TRUST FUND -RECPNT	2261.9			\$ 68,403,030	\$ 68,403,030
GRANTS AND DONATIONS TF -STATE	2339.1	\$ 8,342,730			\$ 8,342,730
GRANTS AND DONATIONS TF -MATCH	2339.2		\$ 900,012		\$ 900,012
GRANTS AND DONATIONS TF -FEDERL	2339.3		\$ -		\$ -
WELFARE TRANSITION TF -FEDERL	2401.3		\$ 89,598,015		\$ 89,598,015
OPERATIONS AND MAINT TF -STATE	2516.1	\$ 8,649,460			\$ 8,649,460
OPERATIONS AND MAINT TF -MATCH	2516.2		\$ 2,032,533		\$ 2,032,533
SOCIAL SVCS BLK GRT TF -FEDERL	2639.3		\$ 2,575,563		\$ 2,575,563
		\$ 268,541,882	\$ 1,060,226,948	\$ 68,403,030	\$ 1,397,171,860

The blue highlighted rows are the state funded (budgeted) expenditures, comprising a total amount of \$268.5 million. The Federal Government resources comprise a total of \$1,060.2 million, while it appears as if a third category is meant for a Trust Fund maintained for recipients (unrelated to State, Match or Federal). Overall, the states' share is 19.2 percent; the federals' share 75.9 percent, and the third category or the remainders' share, is 4.9 percent. A more detailed picture for relative comparisons is given in Figure 10.

**Figure 10: Relative Proportions on the Florida State DCF Budget on Behavioral Health Program Fund Accounts, FY 2011-12**



As can be surmised from Figure 10, the major budget part is the “General Revenue Fund –Match” by the Federal Government at 47.2 percent, of the total FY 2010-2011 budget. Next is the “General Revenue Fund –State” with 18.0 percent, followed by the “Federal Grants Trust Fund –Federal” at 12.4 percent.

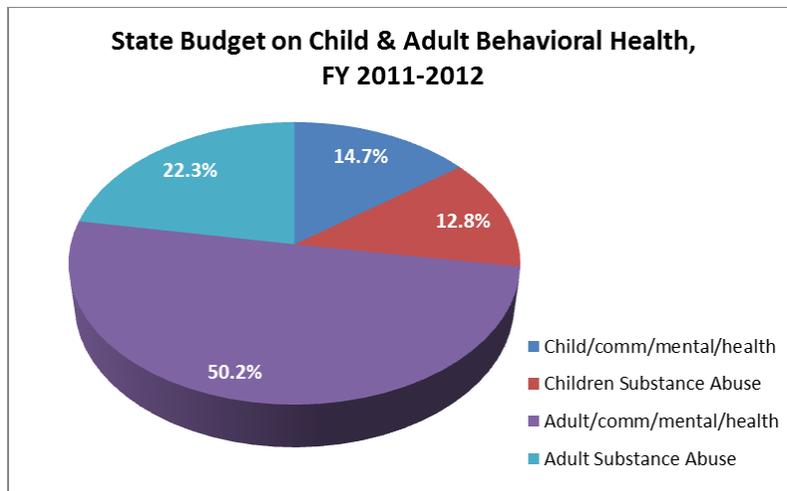
In looking at the budget from a different perspective, i.e. from the relevant account perspective, it can be derived that an amount of \$728.9 million (or 52.2%) was budgeted on Mental Health, while \$668.3 (or 47.8%) was budgeted for Substance Abuse. A further breakdown is given in Table 15.

**Table 15: Florida State DCF Budget on Behavioral Health Program Funding by Service Area, FY 2011-12**

Program			State	Federal	Other	Total
Mental Health	Civil Commitment Program	1301.02.00.00	\$ 64,791,707	\$ 43,113,162	\$ 68,403,030	\$ 176,307,899
Mental Health	Forensic Commitment Prog	1301.03.00.00	\$ 158,846,115	\$ -	\$ -	\$ 158,846,115
Mental Health	Adult/comm/mental/health	1301.08.00.00	\$ 15,686,982	\$ 288,802,626	\$ -	\$ 304,489,608
Mental Health	Child/comm/mental/health	1301.09.00.00	\$ 15,581,379	\$ 73,695,052	\$ -	\$ 89,276,431
			\$ 254,906,183	\$ 405,610,840	\$ 68,403,030	\$ 728,920,053
Substance Abuse	Children Substance Abuse	1201.02.00.00	\$ -	\$ 77,590,262	\$ -	\$ 77,590,262
Substance Abuse	Adult Substance Abuse	1201.03.00.00	\$ -	\$ 135,144,171	\$ -	\$ 135,144,171
Substance Abuse	Exec Leadership/supprt Svc	1602.00.00.00	\$ 13,635,699	\$ 441,881,675	\$ -	\$ 455,517,374
			\$ 13,635,699	\$ 654,616,108	\$ -	\$ 668,251,807
			\$ 268,541,882	\$ 1,060,226,948	\$ 68,403,030	\$ 1,397,171,860

It is clear that Federal funding of Substance Abuse at \$654.6 million (or 46.9%) represents the major part of the FY2010-2011 state budget. Federal funded Mental Health with \$405.6 million (or 29.0%) is next, followed by an amount of \$254.9 million (or 18.2%), in state funded Mental Health. In discerning the four lines of services per target group; Children versus Adults, (note: the specific four lines only!) Figure 11 is depicted below.

**Figure 11: Relative Florida State DCF Budget on Behavioral Health Program Funding per Target Group, FY 2011-12**



Clearly, of the target assignable programs \$304.5.9 million (\$288.8 million federally funded plus \$15.6 million State funded) or 50.2 percent, is budgeted for Adult Community Mental Health Services. In

addition, for Adult Substance Abuse an amount of \$135.1 million or 22.3 percent is budgeted (Federally funded). Finally, for Children, a combined amount of \$166.9, or 27.5 percent, is budgeted.

For the accounts approach, on the DCF expenditures side this would mean the following as presented in Table 16. However, a double count correction needs to be made, as will be presented in the next paragraph.

**Table 16: Account of Florida State DCF Budget/Expenditures for behavioral Health Services, Year 2011**

Expenditures in million \$ 2011		Revenue in million \$ 2011
<i>Federally Funded</i>	\$ 1,060.2	
<i>State Funded</i>	\$ 268.5	
<i>Other</i>	\$ 68.4	
<b>Total Budget ("Expenditure"):</b>	<b>\$ 1,397.2</b>	<b>Total Revenue:</b>

For the intended purpose, the information in Table 16 falls too short to be representative of behavioral health services in Florida. A search in the budget chapters of other relevant agencies or departments, such as the Agency for Health Care Administration (AHCA), Agency for Persons with Disabilities, Corrections, Elder Affairs, Health Justice Administration, Military Affairs, and Veterans' Affairs, did not reveal specific program numbers or accounts number, which could clearly be linked with behavioral health Issues. Information provided by DCF on the budget of the Department of Juvenile Justice (DJJ) (FY 2012-13) could not be replicated, nor in values approached from analyses of previous annual budgets.<sup>37</sup>

Next, for general comparisons purposes, a bird's eye view is given on the same State DCF funding for the current FY 2014-2015. Using the same methodology for distilling the information, revealed the information as presented in Table 17.

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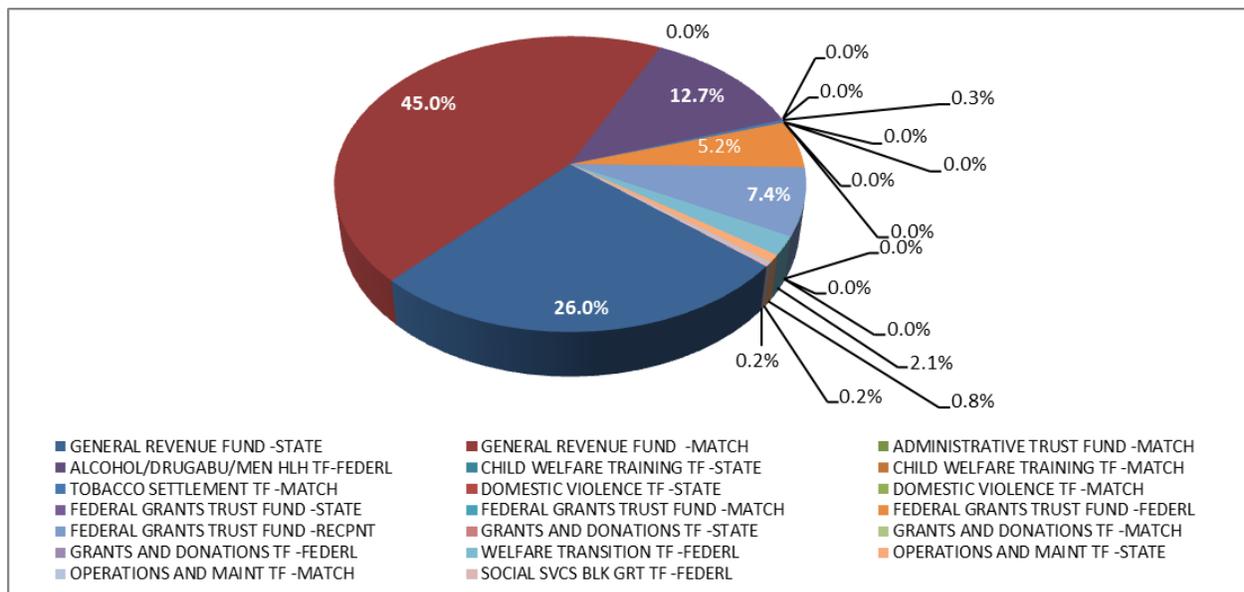
<sup>37</sup> A further breakdown of the DJJ budget expense allocation is needed, beyond the codes provided. Otherwise, an expense margin for behavioral health services on the codes may have been used. In case, on the specific codes this margin may have been in the order of nine percent, but this needs to be verified.

**Table 17: Florida State DCF Budget on Behavioral Health Program Fund Accounts, FY 2014-15**

		State	Federal	Other	Total
GENERAL REVENUE FUND -STATE	1000.1	\$ 246,757,373			\$ 246,757,373
GENERAL REVENUE FUND -MATCH	1000.2		\$ 427,495,590		\$ 427,495,590
ADMINISTRATIVE TRUST FUND -MATCH	2021.2		\$ 10,150		\$ 10,150
ALCOHOL/DRUGABU/MEN HLH TF-FEDERL	2027.3		\$ 120,558,239		\$ 120,558,239
CHILD WELFARE TRAINING TF -STATE	2083.1	\$ -			\$ -
CHILD WELFARE TRAINING TF -MATCH	2083.2		\$ -		\$ -
TOBACCO SETTLEMENT TF -MATCH	2122.2		\$ 3,067,682		\$ 3,067,682
DOMESTIC VIOLENCE TF -STATE	2157.1	\$ 8,873			\$ 8,873
DOMESTIC VIOLENCE TF -MATCH	2157.2		\$ 18,297		\$ 18,297
FEDERAL GRANTS TRUST FUND -STATE	2261.1	\$ 365			\$ 365
FEDERAL GRANTS TRUST FUND -MATCH	2261.2		\$ 90,801		\$ 90,801
FEDERAL GRANTS TRUST FUND -FEDERL	2261.3		\$ 49,001,844		\$ 49,001,844
FEDERAL GRANTS TRUST FUND -RECPNT	2261.9			\$ 70,305,363	\$ 70,305,363
GRANTS AND DONATIONS TF -STATE	2339.1	\$ -			\$ -
GRANTS AND DONATIONS TF -MATCH	2339.2		\$ 70,001		\$ 70,001
GRANTS AND DONATIONS TF -FEDERL	2339.3				\$ -
WELFARE TRANSITION TF -FEDERL	2401.3		\$ 19,556,583		\$ 19,556,583
OPERATIONS AND MAINT TF -STATE	2516.1	\$ 7,985,793			\$ 7,985,793
OPERATIONS AND MAINT TF -MATCH	2516.2		\$ 2,032,533		\$ 2,032,533
SOCIAL SVCS BLK GRT TF -FEDERL	2639.3		\$ 2,366,055		\$ 2,366,055
		\$ 254,752,404	\$ 624,267,775	\$ 70,305,363	\$ 949,325,542

Without further detailed analyses, the most striking differences as compared to Table 14 (FY 2011-12), are the lower total of \$949.3 million, as compared to \$1,397.2 million. The aforementioned decline appears to be similar to the setback in Federal Funding. Accounts at stake are the “General Revenue Fund –Match”, the “Federal Grants Trust Fund –Federl” and the “Welfare Transition TF –Federl”. This change also impacts the relative proportions as depicted in Figure 12.

**Figure 12: Relative Proportions on the State DCF Budget on Behavioral Health Program Fund Accounts, FY 2014-15**



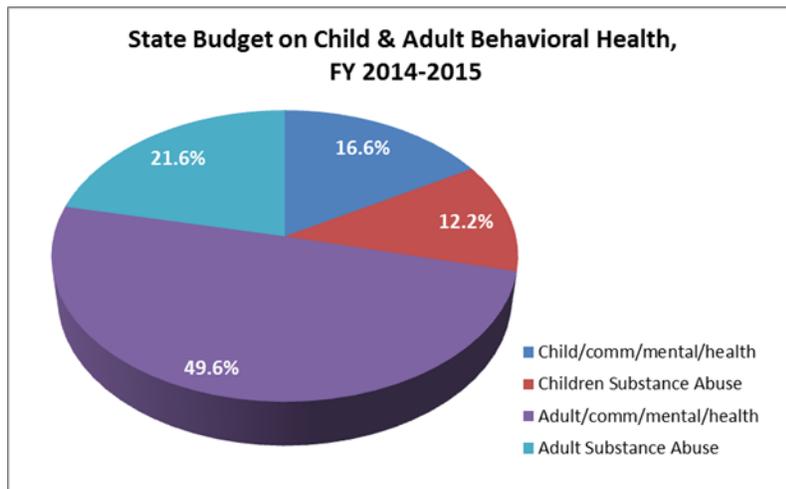
The service programs impacted by the Federal Funding setback can be taken from Table 18. In comparison with Table 15, it may be clear that one account namely “Substance Abuse – Exec Leadership/Supprt Svc” shows a decline in a similar order of value as the total setback due to lower federal funding as previously mentioned.

**Table 18: State DCF Budget on Behavioral Health Program Funding by Service Area, FY 2014-15**

Program			State	Federal	Other	Total
Mental Health	Civil Commitment Program	1301.02.00.00	\$ 69,183,646	\$ 28,556,585	\$ 70,305,363	\$ 168,045,594
Mental Health	Forensic Commitment Prog	1301.03.00.00	\$ 135,739,744	\$ -	\$ -	\$ 135,739,744
Mental Health	Adult/comm/mental/health	1301.08.00.00	\$ 17,637,711	\$ 276,057,530	\$ -	\$ 293,695,241
Mental Health	Child/comm/mental/health	1301.09.00.00	\$ 20,118,354	\$ 78,189,883	\$ -	\$ 98,308,237
			\$ 242,679,455	\$ 382,803,998	\$ 70,305,363	\$ 695,788,816
Substance Abuse	Children Substance Abuse	1201.02.00.00	\$ -	\$ 72,393,751	\$ -	\$ 72,393,751
Substance Abuse	Adult Substance Abuse	1201.03.00.00	\$ 10,267,000	\$ 117,636,152	\$ -	\$ 127,903,152
Substance Abuse	Exec Leadership/supprt Svc	1602.00.00.00	\$ 1,805,949	\$ 51,433,874	\$ -	\$ 53,239,823
			\$ 12,072,949	\$ 241,463,777	\$ -	\$ 253,536,726
			\$ 254,752,404	\$ 624,267,775	\$ 70,305,363	\$ 949,325,542

Given the specific account in which lower federal funding was received, the service target groups were not impacted, as can be taken from Figure 13 (in comparison to Figure 11).

**Figure 13: Relative State DCF Budget on Behavioral Health Program Funding per Target Group, FY 2014-15**



### 3.2 LOCAL FLORIDA GOVERNMENT BEHAVIORAL HEALTH EXPENDITURES

For county level behavioral Health expenses, reference is made to the table in Appendix 1: Summary of Reported County Expenditures for Mental health Services, FY 2007-2008 through FY 2011-2012, which was obtained from DCF. First, it is observed that the table is on Mental Health Expenditures only. Second, on average some 48 out of 67 county-lines contain data, while e.g. for FY 2009-2010, some 11.9 million Floridians are represented out of 18.8 million (dividing the county expenses by the expense per

capita, delivers the county population).<sup>38</sup> In order to get a more complete picture, and given that no pattern could be found in expenses per capita and populous counties, the blank or missing data were estimated using the available population data and the weighted averages on Mental Health expenditures. Even though the expenditures might not have turned up in the in the Uniform Accounting System (UAS) Expenditure Code 563 - Mental Health Services, for sure expenditures were made on behalf of patients receiving Mental Health services. The estimated Mental Health expenditures are given in table 19.

**Table 19: Estimated County Mental Health Expenditures, Fiscal Years Ending Sept. 30, 2009 - 2012**

	2009-10	2010-11	2011-12
Population	18,802,690	18,905,070	19,074,434
<b>Estimated MH expenditure</b>	<b>\$74,543,472</b>	<b>\$76,220,698</b>	<b>\$70,545,157</b>
Estimated MH expenditure per capita <sup>39</sup>	\$3.96	\$4.03	\$3.70

Similarly, concerning Mental Health expenditures on municipal level, reference is made to Appendix 2: Summary of reported Municipal Expenditures for mental Health Services, FY 2008-2009 through FY 2011-2012, which also was obtained from DCF. Again the table contains only Mental Health expenses, this from three municipalities only. Even though the expenditures might not have turned up in the in the Uniform Accounting System (UAS) Expenditure Code 563 - Mental Health Services, expenditures must have been made in other municipalities as well. The estimated Mental Health expenditures are given in table 20.

**Table 20: Estimated Municipal Mental Health Expenditures, Fiscal Years Ending Sept. 30, 2009 - 2011**

	2008-09	2009-10	2010-11
Population	18,750,483	18,802,690	18,905,070
Incorporated Population	979,762	942,221	943,152
<b>Estimated MH expenditure</b>	<b>\$2,786,936</b>	<b>\$2,535,084</b>	<b>\$2,368,230</b>
Estimated MH expenditure per capita	\$2.84	\$2.69	\$2.51

Even with the County and Municipal Behavioral Health expenditure estimates, it is not clear what the sources of funding are; handed down Federal grants, State funds, or county matching funds, this with respect to a potential double count in the accounts. Tentatively it is assumed that both are financed out

<sup>38</sup> Population data per county and municipality is almost an exact match with Census population data retrieved from <http://quickfacts.census.gov/qfd/states/12000.html> Additional years on county and municipal population data were retrieved from <http://edr.state.fl.us/Content/population-demographics/data/>

<sup>39</sup> Differences with the per capita values in the table of Appendix 1 are in main due to partial expenditures being divided by the population, instead of the represented population. In addition, some penny differences in per capita Mental Health expenditures are due to the near but not perfect match in population numbers used by the DCF and the sources mentioned in footnote 38.

of the local governments' budgets. Therefore, the following data, as per Table 21, can be added to the overall account for the year 2011.

**Table 21: Account of Florida Counties/Municipalities Estimated Expenditures for behavioral Health Services, Year 2011**

Expenditures in million \$ 2011		Revenue in million \$ 2011
<i>Counties (MH only)</i>	\$76.2	
<i>Municipalities (MH only)</i>	\$2.4	
<b>Total Expenditure:</b>	<b>\$78.6</b>	<b>Total Revenue:</b>

#### 4.0 FLORIDA MEDICAID/MEDICARE BEHAVIORAL HEALTH EXPENDITURES, AND OTHER PRIVATE SECTOR, PRIVATE INSURANCE, PATIENT, AND EMPLOYERS BEHAVIORAL HEALTH EXPENDITURES

Typically, a third part of coverage for services is private insurance, Medicare, and Medicaid. Medicaid is managed by the states within federal guidelines. The Federal Center for Medicare and Medicaid Services (CMS) monitors the state-run programs and establishes requirements for service delivery, quality, funding, and eligibility standards. Based on an approved State Plan (and/or amendments thereof), which is a contract between a state and the Federal Government, states may claim Federal matching funds for its Medicaid program activities. Medicare is funded through two trust accounts held by the U.S. Treasury: the Hospital Insurance Trust Fund (which pays for Medicare Part A, inpatient hospital care, skilled nursing facility care, home health care, hospice care, and combating fraud and abuse), and the Supplementary Medical Insurance Trust Fund (which pays for Medicare Part B outpatient health care and Medicare Part D prescription drug coverage).<sup>40</sup>

Table 19 shows the SMHA-Controlled Mental Health Revenues, by revenue source, according to the National Association of State Mental Health Program Directors Research Institute (NRI), and Table 20, the SMHA-controlled Mental Health Medicaid Revenues to State and Federal sources (as well as the Medicaid funds in percentage of the States' total Medicaid funding).<sup>41</sup>

<sup>40</sup> See the Medicare website at <http://www.medicare.gov/about-us/about-medicare.html>

<sup>41</sup> Information in Table 19 is taken from Tables 24, and information for Table 20 from Tables 28, National Association of State Mental Health Program Directors Research Institute, Inc. (NRI), Revenues and Expenditures Reports from 2009 and 2010, both retrieved from the NRI website [http://www.nri-inc.org/projects/Profiles/Prior\\_RE.cfm](http://www.nri-inc.org/projects/Profiles/Prior_RE.cfm)

**Table 22: Florida SMHA-Controlled Mental Health Revenues, by Revenue Source, FY 2009 and FY 2010 (in millions)**

	State General		Total				CMHS Mental Health		Other		Local		Other		Total
	Funds	%	Medicaid	%	Medicare	%	Block Grant	%	Federal	%	Gover't	%	Revenues	%	Revenues
FY2010	\$568.3	74%	\$131.4	17%	\$0.0	0%	\$27.1	4%	\$41.5	5%	\$0.0	0%	\$0.0	0%	\$768.3
FY2009	\$562.5	74%	\$127.6	17%	\$0.0	0%	\$25.3	3%	\$39.9	5%	\$0.0	0%	\$0.0	0%	\$755.3

**Table 23: New Table SMHA-Controlled Mental Health Medicaid Revenues as a Percentage of Total State Medicaid Spending, by State, FY 2009 and FY 2010**

	State Medicaid	Federal	Total SMHA MH	%	Total State Medicaid
	Match	Medicaid	Medicaid		Expenditures
FY2010	\$52,014,871	\$79,428,122	\$131,442,993	0.7%	\$18,654,000,000
FY2009	\$55,848,666	\$71,798,120	\$127,646,786	0.8%	\$15,887,000,000

The first observation is that neither table provides information on substance abuse. Secondly, both tables, although providing some insights, are about SMHA-controlled mental health revenues. Therefore, to the perception of the researchers, the aforementioned Medicaid amounts, of \$127.6 million and \$131.4 million for the FY's 2009 and 2010 respectively, are already factored in Table 16, as part of the budget for DCF, in behavioral health programs. Of importance would be to be able to determine Medicaid behavioral health expenditures beyond the control of Florida SAMH. Neither more recent data nor data to the purpose has been found. The same can be said for the SMHA controlled part of the CMS Mental Health Block grant and other Federal, Local and Other Revenues. A search in the budget chapter of the Florida Agency for Health Care Administration (AHCA)<sup>42</sup> on Medicaid revealed some mention on Medicaid (especially in Agency Issue Narrative), and some fifteen or so program numbers and/or accounting codes (or other coding given the range of various formats), but none could be related to the purpose of finding Medicaid funding to the specific purpose of Behavioral Health. Ibid, Medicare was mentioned only seven times in the AHCA FY2011-2012 report. The same holds for the DCF chapter (FY2011-12) in which Medicaid was mentioned in main in the Agencies Issue Narrative, and in relation to a transfer to AHCA, while Medicare was mentioned only twice.

The following snippets of financial data on Medicare were found, as provided in Tables 21 and 22.<sup>43</sup>

**Table 24: Estimated Medicare Expenditures in Mental Health/Substance Abuse Units of Community Hospitals, Florida, Selected Years 2001–2007 [Data are from Medicare Cost Reports]**

	Expenditures			
	2001	2005	2006	2007
Florida	\$302,164,000	\$322,175,000	\$337,892,000	\$338,132,000

<sup>42</sup> See Agency for Health Care Administration, publications, Exhibit D-3A: Expenditures by Issue and Appropriation Category, <http://floridafiscalportal.state.fl.us/Publications.aspx?FY=2013>

<sup>43</sup> Information taken from Tables 128 and 129; Substance Abuse and Mental Health Services Administration. (2012). Mental Health, United States, 2010. HHS Publication No. (SMA) 12-4681. Rockville, MD: Substance Abuse and Mental Health Services Administration. Retrieved from: <http://www.samhsa.gov/data/2k12/MHUS2010/MHUS-2010.pdf>

**Table 25: Medicare Fee-For-Service (FFS) Expenditures for Mental Health (MH) Claimants, Florida 2007**

[Data are based on Medicare claims data]

	MH claimants (number)	FFS expenditures (dollars) for MH claimants			
		All services	All services per MH claimant	MH services	MH services per MH claimant
Florida	308,640	\$6,813,923,676	\$22,077	\$586,553,135	\$1,900

More recent data could not be found. In addition, Substance Abuse information is lacking. However, for the intended purpose, this compiled information falls short.

The Centers for Medicaid and Medicare Services (CMS) website<sup>44</sup> provides a lot of general information, but neither Florida specific, nor specific to Behavioral Health services.

Data in Tables 26 through 28 were provided by DCF, and cover aggregate charges for Mental Diseases and Disorders and Alcohol/Drug use and Induced Organic Disorders, to Medicare, Medicaid, Private Insurance, Uninsured and Other payers.<sup>45</sup>

**Table 26: Aggregate Charges for Mental Diseases and Disorders, Years 2007 through 2011**

		Aggregate Charges For Mental Diseases & Disorders				
Year		2007	2008	2009	2010	2011
Payer	Medicare	\$ 653,644,423	\$ 654,780,818	\$ 708,391,412	\$ 775,415,378	\$ 846,530,499
	Medicaid	\$ 224,925,475	\$ 246,606,203	\$ 288,540,205	\$ 341,732,651	\$ 403,221,892
	Private insurance	\$ 262,888,084	\$ 277,320,107	\$ 299,874,981	\$ 307,585,414	\$ 325,700,993
	Uninsured	\$ 104,505,355	\$ 115,113,793	\$ 132,603,159	\$ 143,309,373	\$ 163,551,091
	Other	\$ 42,917,940	\$ 42,923,549	\$ 50,581,741	\$ 66,291,959	\$ 75,489,652
<b>All discharges</b>		<b>\$ 1,288,846,038</b>	<b>\$ 1,336,710,898</b>	<b>\$ 1,479,962,572</b>	<b>\$ 1,634,334,775</b>	<b>\$ 1,814,494,127</b>

**Table 27: Aggregate Charges for Alcohol/Drug Use and Alcohol/Drug Induced Organic Mental Disorders, Years 2007 through 2011**

		Aggregate Charges For Alcohol/Drug Use & Alcohol/Drug Induced Organic Mental Disorders				
Year		2007	2008	2009	2010	2011
Payer	Medicare	\$ 62,711,082	\$ 72,179,111	\$ 87,420,685	\$ 94,194,883	\$ 107,225,758
	Medicaid	\$ 26,001,408	\$ 29,156,574	\$ 42,058,745	\$ 58,340,066	\$ 71,741,476
	Private insurance	\$ 70,169,702	\$ 74,083,115	\$ 77,676,059	\$ 80,145,010	\$ 86,515,056
	Uninsured	\$ 88,969,230	\$ 98,851,858	\$ 121,678,665	\$ 132,433,868	\$ 145,899,723
	Other	\$ 22,081,830	\$ 20,301,038	\$ 22,629,363	\$ 28,460,686	\$ 28,416,078
<b>All discharges</b>		<b>\$ 269,933,252</b>	<b>\$ 294,571,696</b>	<b>\$ 351,461,884</b>	<b>\$ 393,574,513</b>	<b>\$ 439,798,091</b>

<sup>44</sup> See the CMS website at [http://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/DataCompendium/2011\\_Data\\_Compndium.html](http://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/DataCompendium/2011_Data_Compndium.html)

<sup>45</sup> State statistics from HCUP State Inpatient Databases 2011, Agency for Healthcare Research and Quality (AHRQ), based on data collected by the Florida Agency for Health Care Administration and provided to AHRQ. Values based on 10 or fewer discharges or fewer than 2 hospitals in the State statistics (SID) are suppressed to protect confidentiality of patients and are designated with an asterisk (\*).

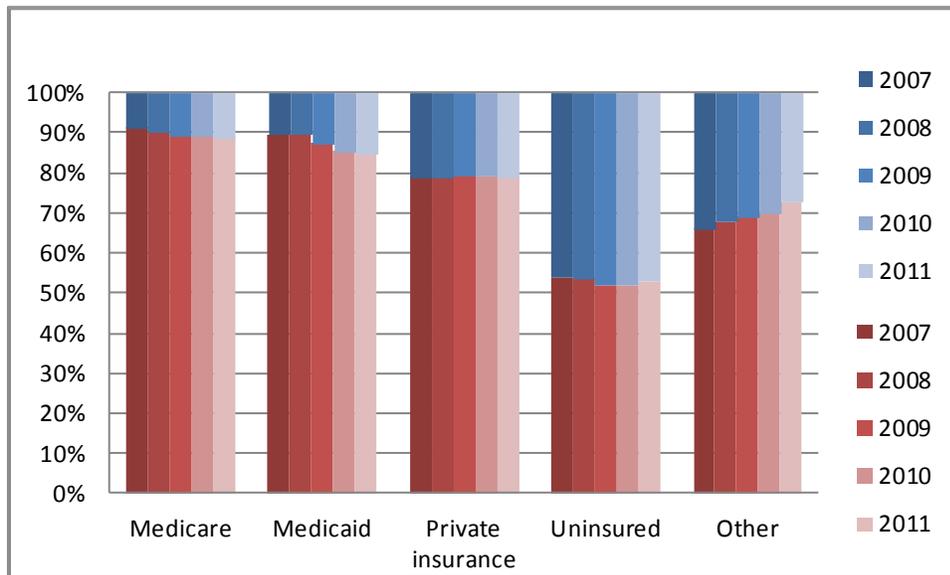
From the Tables 26 and 27 it can be taken that Medicare by far is the largest payer for Mental Health services, while the Uninsured pay the largest portion for Substance Abuse services. Overall, as can be taken from Table 28, that Medicare is the largest payer for all service, while Medicaid payments are the fastest growing in the timeframe shown.

**Table 28: Total Charges for Mental Health and Drug Abuse, Years 2007 through 2011**

Year		Total for Mental Health and Drug Abuse				
		2007	2008	2009	2010	2011
Payer	Medicare	\$ 716,355,505	\$ 726,959,929	\$ 795,812,097	\$ 869,610,261	\$ 953,756,257
	Medicaid	\$ 250,926,883	\$ 275,762,777	\$ 330,598,950	\$ 400,072,717	\$ 474,963,368
	Private insurance	\$ 333,057,786	\$ 351,403,222	\$ 377,551,040	\$ 387,730,424	\$ 412,216,049
	Uninsured	\$ 193,474,585	\$ 213,965,651	\$ 254,281,824	\$ 275,743,241	\$ 309,450,814
	Other	\$ 64,999,770	\$ 63,224,587	\$ 73,211,104	\$ 94,752,645	\$ 103,905,730
<b>All discharges</b>		<b>\$ 1,558,779,290</b>	<b>\$ 1,631,282,594</b>	<b>\$ 1,831,424,455</b>	<b>\$ 2,027,909,288</b>	<b>\$ 2,254,292,218</b>

In Figure 14, the relative portion of aggregate charges per payer category is depicted for Mental Health on the one hand (red) and Substance Abuse on the other (blue).

**Figure 14: Relative Aggregate Charges for Mental Diseases and Disorders, and for Substance Abuse and Induced Organic Disorders**



Medicare is on average charged 89.7 percent for Mental Health and 10.3 percent for Substance Abuse services provided. Similarly, Medicaid is charged on average 87.3 percent and 12.7 percent respectively. Private Insurance pays on average a relative portion of 79.1 percent for Mental Health services provided and 20.9 percent for Substance Abuse services. The Uninsured pay a relative share of 53.0 percent and 47.0 percent for Mental Health and Substance Abuse services respectively, while the remainder category pays 81.3 percent and 18.7 percent respectively. The overall averages for 2011 are; 76.4 percent for Mental Health and 23.6 percent for Substance Abuse services.

The data in Table 28 provides for the account setup in table 29.

**Table 29: Account of Florida Counties/Municipalities Estimated Expenditures for Behavioral Health Services, Year 2011**

Expenditures in million \$ 2011		Revenue in million \$ 2011
<i>Medicare</i>	\$953.8	
<i>Medicaid</i>	\$475.0	
<i>Private insurance</i>	\$412.2	
<i>Uninsured</i>	\$309.5	
<i>Other</i>	\$103.9	
<b>Total Expenditure:</b>	<b>\$2,254.3</b>	<b>Total Revenue:</b>

No further attempt was made to search for private sector funding. Some selective data may be found on the non-profit tax Forms 990. In principle, any private entity could be a contributor in order to pay for, or financially support, behavioral health services.

## 5.0 FEDERAL BEHAVIORAL HEALTH EXPENDITURES

The Substance Abuse & Mental Health Services Administration (SAMHSA) funds two basic types of grants: block and formula grants allocated to states and territories by formula, and discretionary grants which are awarded competitively. SAMHSA is responsible for two block grant programs: the Substance Abuse Prevention and Treatment Block Grant (SABG) and the Community Mental Health Services Block Grant (MHBG). Each of the three SAMHSA Centers (the Center for Substance Abuse Treatment (CSAT), the Center for Substance Abuse Prevention (CSAP) and the Center for Mental Health Services (CMHS)) has a unique discretionary portfolio. Table 23 provides some information as to the specific SAMHSA funding to the State of Florida.

**Table 30: SAMHSA State Summaries Florida, FY 2009-2010 through FY 2013-2014<sup>46</sup>**

Florida	Fiscal Year 2009/2010	Fiscal Year 2010/2011	Fiscal Year 2011/2012	Fiscal Year 2012/2013	Fiscal Year 2013/2014
<b>Formula Funding:</b>					
Substance Abuse Prevention and Treatment Block Grant:	\$98,102,522	\$100,688,583	\$99,796,302	\$99,581,639	\$94,297,122
Community Mental Health Services Block Grant:	\$26,953,073	\$26,711,963	\$26,455,887	\$28,619,330	\$27,332,270
Projects for Assistance in Transition from Homelessness (PATH):	\$3,715,000	\$4,081,000	\$4,072,000	\$4,063,000	\$3,815,000
Protection and Advocacy for Individuals with Mental Illness (PAIMI):	\$1,611,140	\$1,639,586	\$1,645,271	\$1,642,108	\$1,588,303
<b>Subtotal of Formula Funding:</b>	<b>\$130,381,735</b>	<b>\$133,121,132</b>	<b>\$131,969,460</b>	<b>\$133,906,077</b>	<b>\$127,032,695</b>
<b>Discretionary Funding:</b>					
Mental Health:	\$9,546,405	\$15,562,042	\$19,988,578	\$21,258,844	\$18,861,471
Substance Abuse Prevention:	\$6,159,138	\$9,615,262	\$10,264,302	\$10,174,509	\$9,702,805
Substance Abuse Treatment:	\$16,333,374	\$22,048,781	\$15,027,794	\$13,815,581	\$14,100,188
<b>Subtotal of Discretionary Funding:</b>	<b>\$32,038,917</b>	<b>\$47,226,085</b>	<b>\$45,280,674</b>	<b>\$45,248,934</b>	<b>\$42,664,464</b>
Total Mental Health Funds:	\$41,825,618	\$47,994,591	\$52,161,736	\$55,583,282	\$51,597,044
Total Substance Abuse Funds:	\$120,595,034	\$132,352,626	\$125,088,398	\$123,571,729	\$118,100,115
<b>Total Funds:</b>	<b>\$162,420,652</b>	<b>\$180,347,217</b>	<b>\$177,250,134</b>	<b>\$179,155,011</b>	<b>\$169,697,159</b>

The value of SAMHSA grants at \$177.3 million for FY2011-2012 to the State of Florida seem to match the amounts of \$173.1 million and \$9.4 million, mentioned in the DCF budget in Tables 14 and 15 (ibid FY 2011-2012). This means that either the sum of \$182.5 or \$177.3 needs to be taken out of the equation to prevent a double count. Table 24 provides another snippet of information on funding by the Centers for Mental Health Services. More recent data was not found.

**Table 31: Florida SMHA-Controlled Mental Health Revenues, by Revenue Source, FY 2009 and FY 2010 (in millions)<sup>47</sup>**

	State General		Total				CMHS Mental Health		Other		Local		Other		Total
	Funds	%	Medicaid	%	Medicare	%	Block Grant	%	Federal	%	Gover't	%	Revenues	%	Revenues
FY2010	\$568.3	74%	\$131.4	17%	\$0.0	0%	\$27.1	4%	\$41.5	5%	\$0.0	0%	\$0.0	0%	\$768.3
FY2009	\$562.5	74%	\$127.6	17%	\$0.0	0%	\$25.3	3%	\$39.9	5%	\$0.0	0%	\$0.0	0%	\$755.3

<sup>46</sup> <http://www.samhsa.gov/Statesummaries/index.aspx><sup>47</sup> Information for Table 24 is taken from Tables 24, National Association of State Mental Health Program Directors Research Institute, Inc. (NRI), Revenues and Expenditures Reports from 2009 and 2010, both retrieved from the NRI website [http://www.nri-inc.org/projects/Profiles/Prior\\_RE.cfm](http://www.nri-inc.org/projects/Profiles/Prior_RE.cfm)

<sup>47</sup> Information for Table 24 is taken from Tables 24, National Association of State Mental Health Program Directors Research Institute, Inc. (NRI), Revenues and Expenditures Reports from 2009 and 2010, both retrieved from the NRI website [http://www.nri-inc.org/projects/Profiles/Prior\\_RE.cfm](http://www.nri-inc.org/projects/Profiles/Prior_RE.cfm)

## 6.0 CONCLUSIONS: BALANCING THE ACCOUNT SYSTEM/FINDINGS

Given the research done, the position on the revenue side of the account approach is still as indicated in Table 11, with an unknown as to the true meaning of the amount of \$6,331.3 million. On the one hand, the databases searched are not exhaustive of all behavioral health providers, while providers under the e.g. the NAICS codes collected may not provide behavioral health services to their full revenue while others may provide such services to an extent not warranting selection of a NAICS code recognizable. On the expenditure side, full accounting remains stuck at partial information to the amount of \$ 3,994.5 million,<sup>48</sup> as given in Table 32 (values in red are derived values or estimates).

**Table 32: Total Account of Behavioral Healthcare Services in Florida, Year 2011**

Expenditures in million \$ 2011		Revenues in million \$ 2011	
<i>Federally Funded</i>	\$ 1,060.2	<i>Federated campaigns</i>	\$ 19.5
<i>SAMSHA (double count)</i>	\$ -179.9	<i>Membership dues</i>	\$ 7.5
<i>State Funded</i>	\$ 268.5	<i>Fundraising Events</i>	\$ 33.1
<i>balance Federally Funded</i>	\$ 385.2	<i>Related organizations</i>	\$ 58.8
<i>Other</i>	\$ 68.4	<b>Government Grants</b>	\$ 1,534.0
<i>DJJ</i>	\$ 35.0	<i>All other contributions, gifts, grants, etc.</i>	\$ 596.4
<i>Counties (MH only)</i>	\$ 76.2	<b>Program Service Revenue</b>	\$ 2,697.4
<i>Counties (est. for SA)</i>	\$ 23.5	<i>Investment income etc. +</i>	
<i>Municipalities (MH only)</i>	\$ 2.4	<i>Income from investment of tax-exempt bond</i>	
<i>Municipalities (est. for SA)</i>	\$ 0.7	<i>proceeds + Royalties +</i>	
<i>Medicare</i>	\$ 953.8	<i>Net rental Income</i>	\$ 48
<i>Medicaid</i>	\$ 475.0	<i>Net gain from sales of assets other than</i>	
<i>Private insurance</i>	\$ 412.2	<i>inventory</i>	\$ 25.7
<i>Uninsured</i>	\$ 309.5	<i>Net income (loss) from fundraising events and gaming activities</i>	\$ 11.9
<i>Other</i>	\$ 103.9	<i>Net income or loss from sales of inventory</i>	\$ 7.2
		<i>All other income</i>	\$ 48.6
		<i>All other sales not further specified and P.M.</i>	\$ 1,243.2
<b>Total Expenditure:</b>	\$ 3,994.5	<b>Total Revenue:</b>	\$ 6,331.3

<sup>48</sup> This with the correction of taking out a equivalent sum of \$182.5 or \$177.3, from the Federal Grants funding and adding a new Medicaid label to it to prevent a double count.

As indicated, a sum of \$182.5 million or \$177.3 million needs to be taken out of the equation to prevent a double count of the SAMHSA grants received at the state level. In case, an amount of \$179.9 million (or the average) is taken out of the total expenditures. In addition, knowing that on the revenue side an amount of \$1,534.0 million is reported to have been received in Government grants (via the non-profits), a balance in Federal Funds of \$385.2 million can be added to the expenditures (balance of values highlighted in yellow). Allais, a source is as of yet not traced. A tentative \$35.0 million is added for Behavioral Health expenses on behalf of DJJ (based on the information provided by DCF, but which could not be verified as to the date of this report). Next on the expenditure side are the expenses for Mental Health by Counties and Municipalities. Given the overall averages for 2011 of 76.4 percent for Mental Health and 23.6 percent for Substance Abuse services (Figure 14 and subsequent narrative), estimates are added for Substance Abuse services to the amount of \$23.5 million and \$0.7 million for Counties and Municipalities respectively (highlighted in orange). Next the Medicare, Medicaid, private Insurance, Uninsured, and Other, from table 26 are entered, leading to the total of expenditures on Behavioral Health services of \$3,994.5 million.

In compiling a list of behavioral health services providers, it was known that the list would be incomplete. In combination with other information however, it might have been possible to determine at least an order of magnitude with respect to the expenditures on behavioral health services in Florida. As is however, it is still impossible to derive information to a measure of confidence or statistical satisfaction. On the funding, or expenditure side, given the sheer lack of information, on various levels, there is no way to further the intended accounts, provided further agencies/departments internal information. Setting up a more comprehensive account system will take quite a bit more in terms of time and other resources, this not because of the methodology, but for the input of specific data needed. A public document request to the various organizations may be rewarded only in part due to “no document” availability (as opposed to potential available data in databases), or none available due to the specific information needed (similar to the budgets researched without the proper coding information). In short, finding the proper contacts and getting access to the various specific sources of internal information will take some time and effort. Appendix 3 contains a (not exhaustive) list of potential organizations to target for further specific information, and or a public documents request. On the revenue side of the account, the largest entry is “Program Service Revenue”. On this, in combination with “all other sales not further specified” from the NETS database, it is noted that a more in-depth study on the searched non-profit organizations as well on the NAICS codes used is needed. Additional organizations may need to be included (also even beyond the used NAICS) or excluded, and/or to what extent, this to compile a more extensive and robust list of relevant organization. On the entry “All other contributions, gifts, grants, etc.” (from Guidestar), tax Forms 990 may reveal more information on potential private funding sources, which in turn can be approached for further research purposes.

## **FINDINGS:**

- On the request of DCF to find pertinent information in the public domain on financing/ expenditures of Behavioral Health services providers, CEFA FSU found some 3,079 organizations in Florida, with revenue or sales to the amount of \$6.3 billion in 2011.
- The methodology used is similar to a National Accounts approach. This approach is necessary given that financial flows, e.g. from federal to state, must be consolidated to prevent a double count in financing, and has the advantage to put finances next to revenues or sales received by the providers, this as a potential good validation, or double check.
- Databases used must be perceived as the largest sample databases available, but are not exhaustive with regards to the actual behavioral health services providers' population within Florida. Therefore, it must be kept in mind that there are more behavioral health services providers that are not reported in the databases used, are not captured with the coding used, may provide behavioral health services not to the full extent of their programs, or may do so in part under codes not searched.
- On financing, an extensive search for information, on all possible levels delivered insufficient data and/or information to give a solid perception on the request put forward, even for a single year.
- As far as information was available it proved either to be too outdated, not specific enough to the purpose, or unreadable due to coding (e.g. budgets).
- As per this research, CEFA FSU was able to approximate \$4 billion in financing for Behavioral Health services in Florida for 2011.

## **RECOMMENDATIONS:**

- The result of a similar or follow-up request will depend highly on the ability to gain access to internal data from relevant organizations, under the condition of verifiability on the sources for funding (only expenditure doesn't prove the potential source in lieu of a double count).
- A Public Documents Request will be necessary, but should not be perceived as a panacea. An internal key person, with access to, and communication with, the various organizations (e.g. on the state level), may help tremendously in gathering the necessary information.

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**Appendix 1: Summary of Reported County Expenditures for Mental health Services, FY 2007-2008 through FY 2011-2012**

<b>Summary of Reported County Expenditures for Mental Health Services</b>												
<b>Local Fiscal Years Ended September 30, 2007 - 2012</b>												
<b>County</b>	<b>2006-07</b>		<b>2007-08</b>		<b>2008-09</b>		<b>2009-10</b>		<b>2010-11</b>		<b>2011-12</b>	
	<b>Total</b>	<b>Per Capita</b>	<b>Total</b>	<b>Per Capita</b>	<b>Total</b>	<b>Per Capita</b>	<b>Total</b>	<b>Per Capita</b>	<b>Total</b>	<b>Per Capita</b>	<b>Total</b>	<b>Per Capita</b>
Alachua	\$ 1,199,917	\$ 4.85	\$ 1,273,303	\$ 5.05	\$ 1,253,956	\$ 4.89	\$ 1,165,556	\$ 4.71	\$ 1,065,556	\$ 4.31	\$ 978,989	\$ 3.97
Baker	\$ 610,870	\$ 23.84	\$ 593,892	\$ 22.94	\$ 618,168	\$ 23.87	\$ 543,823	\$ 20.06	\$ 660,521	\$ 24.53	\$ 543,432	\$ 20.17
Bay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bradford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brevard	\$ 1,913,825	\$ 3.47	\$ 2,076,111	\$ 3.73	\$ 2,115,349	\$ 3.81	\$ 2,110,109	\$ 3.88	\$ 2,076,488	\$ 3.81	\$ 2,220,141	\$ 4.07
Broward	\$ 7,554,000	\$ 4.28	\$ 7,122,000	\$ 4.05	\$ 7,034,000	\$ 4.03	\$ 5,720,000	\$ 3.27	\$ 6,209,000	\$ 3.54	\$ 5,708,000	\$ 3.22
Calhoun	\$ 9,808	\$ 0.68	\$ 11,017	\$ 0.77	\$ 7,860	\$ 0.54	\$ 6,204	\$ 0.42	\$ 11,496	\$ 0.78	\$ 6,036	\$ 0.41
Charlotte	\$ 3,127,113	\$ 19.00	\$ 2,284,643	\$ 13.78	\$ 2,229,184	\$ 13.47	\$ 2,111,795	\$ 13.20	\$ 2,102,522	\$ 13.10	\$ 1,877,202	\$ 11.49
Citrus	\$ 330,648	\$ 2.36	\$ 357,635	\$ 2.52	\$ 417,749	\$ 2.93	\$ 329,821	\$ 2.34	\$ 366,745	\$ 2.60	\$ 365,020	\$ 2.59
Clay	\$ -	\$ -	\$ 776,519	\$ 4.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collier	\$ 881,400	\$ 2.64	\$ 1,142,425	\$ 3.43	\$ 1,124,475	\$ 3.38	\$ 899,300	\$ 2.80	\$ 1,056,104	\$ 3.26	\$ 674,475	\$ 2.04
Columbia	\$ 195,000	\$ 2.98	\$ -	\$ -	\$ 195,000	\$ 2.94	\$ 195,000	\$ 2.89	\$ 195,000	\$ 2.89	\$ 195,000	\$ 2.88
DeSoto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ 0.01	\$ 695	\$ 0.02
Dixie	\$ 41,500	\$ 2.63	\$ -	\$ -	\$ 43,000	\$ 2.65	\$ 43,000	\$ 2.62	\$ 43,000	\$ 2.62	\$ 42,000	\$ 2.58
Duval	Refer to the separate municipal table for the consolidated City of Jacksonville/Duval County totals.											
Escambia	\$ 86,442	\$ 0.28	\$ 85,996	\$ 0.27	\$ 91,752	\$ 0.29	\$ 82,922	\$ 0.28	\$ 48,564	\$ 0.16	\$ 48,126	\$ 0.16
Flagler	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franklin	\$ 24,400	\$ 1.99	\$ 24,400	\$ 1.98	\$ 24,400	\$ 1.97	\$ 24,400	\$ 2.11	\$ 24,400	\$ 2.12	\$ 24,400	\$ 2.12
Gadsden	\$ 136,000	\$ 2.75	\$ 143,675	\$ 2.84	\$ 144,400	\$ 2.89	\$ 146,100	\$ 3.15	\$ 141,150	\$ 2.93	\$ 139,600	\$ 2.94
Gilchrist	\$ 41,300	\$ 2.41	\$ 41,000	\$ 2.38	\$ 38,950	\$ 2.24	\$ 38,808	\$ 2.29	\$ 38,808	\$ 2.29	\$ 139,285	\$ 8.22
Glades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gulf	\$ 116,373	\$ 6.92	\$ 62,247	\$ 3.68	\$ 99,367	\$ 5.92	\$ 103,229	\$ 6.51	\$ 79,136	\$ 5.01	\$ 66,095	\$ 4.16
Hamilton	\$ 12,000	\$ 0.82	\$ 12,000	\$ 0.81	\$ 12,596	\$ 0.85	\$ 12,596	\$ 0.85	\$ 12,596	\$ 0.85	\$ 12,596	\$ 0.85
Hardee	\$ 30,000	\$ 1.09	\$ 30,000	\$ 1.07	\$ 20,000	\$ 0.71	\$ 5,000	\$ 0.18	\$ -	\$ -	\$ 9,000	\$ 0.32
Hendry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hernando	\$ 687,494	\$ 4.24	\$ 955,636	\$ 5.79	\$ 587,494	\$ 3.56	\$ 587,494	\$ 3.40	\$ 587,494	\$ 3.39	\$ 587,494	\$ 3.39
Highlands	\$ 409,437	\$ 4.15	\$ 424,587	\$ 4.24	\$ 430,390	\$ 4.32	\$ 428,390	\$ 4.34	\$ 432,531	\$ 4.38	\$ 436,617	\$ 4.41
Hillsborough	\$ 2,341,229	\$ 1.96	\$ 2,341,493	\$ 1.95	\$ 2,476,419	\$ 2.07	\$ 2,578,326	\$ 2.10	\$ 2,339,134	\$ 1.89	\$ 2,098,521	\$ 1.67
Holmes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indian River	\$ 497,739	\$ 3.56	\$ 487,500	\$ 3.44	\$ 499,069	\$ 3.52	\$ 458,109	\$ 3.32	\$ 303,328	\$ 2.19	\$ 330,828	\$ 2.37
Jackson	\$ 77,924	\$ 1.55	\$ 63,008	\$ 1.20	\$ 76,017	\$ 1.44	\$ 85,685	\$ 1.72	\$ 86,028	\$ 1.72	\$ 55,707	\$ 1.12
Jefferson	\$ 39,200	\$ 2.70	\$ 39,199	\$ 2.69	\$ 39,200	\$ 2.67	\$ 39,200	\$ 2.66	\$ 39,200	\$ 2.67	\$ 39,200	\$ 2.71
Lafayette	\$ 8,400	\$ 1.02	\$ 8,400	\$ 1.01	\$ 8,661	\$ 1.06	\$ 8,748	\$ 0.99	\$ 8,748	\$ 1.00	\$ 9,687	\$ 1.12
Lake	\$ 1,259,711	\$ 4.40	\$ 1,104,683	\$ 3.83	\$ 1,049,519	\$ 3.59	\$ 919,986	\$ 3.10	\$ 919,986	\$ 3.08	\$ 873,987	\$ 2.92
Lee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leon	\$ 613,555	\$ 2.25	\$ 614,580	\$ 2.24	\$ -	\$ -	\$ 626,916	\$ 2.28	\$ -	\$ -	\$ 638,156	\$ 2.30
Lewy	\$ 75,124	\$ 1.88	\$ 75,124	\$ 1.84	\$ 71,368	\$ 1.75	\$ 71,368	\$ 1.75	\$ 67,800	\$ 1.66	\$ 61,020	\$ 1.51
Liberty	\$ 41,021	\$ 5.28	\$ 47,626	\$ 5.84	\$ 30,596	\$ 3.72	\$ 25,432	\$ 3.04	\$ 50,202	\$ 6.00	\$ 10,900	\$ 1.28
Madison	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,200	\$ 2.19	\$ 42,200	\$ 2.19
Manatee	\$ 1,202,772	\$ 3.81	\$ 1,868,270	\$ 5.88	\$ 1,617,575	\$ 5.08	\$ 1,620,205	\$ 5.02	\$ 1,618,000	\$ 4.96	\$ 1,578,000	\$ 4.78
Marion	\$ 1,061,601	\$ 3.27	\$ 1,084,377	\$ 3.29	\$ 817,118	\$ 2.47	\$ 1,143,758	\$ 3.45	\$ 1,143,758	\$ 3.45	\$ 1,143,758	\$ 3.43
Martin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miami-Dade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,206)	\$ (0.01)
Monroe	\$ 1,466,836	\$ 18.57	\$ 1,426,075	\$ 18.74	\$ 1,257,496	\$ 16.14	\$ 67,102	\$ 0.92	\$ 1,288,376	\$ 17.73	\$ 1,345,984	\$ 18.46
Nassau	\$ 57,000	\$ 0.82	\$ 45,853	\$ 0.64	\$ 263,441	\$ 3.63	\$ 347,002	\$ 4.73	\$ 69,586	\$ 0.94	\$ 34,735	\$ 0.47
Okaloosa	\$ 695,694	\$ 3.54	\$ 784,215	\$ 3.97	\$ 798,430	\$ 4.07	\$ 795,470	\$ 4.40	\$ 656,650	\$ 3.61	\$ 615,565	\$ 3.29
Okeechobee	\$ 50,834	\$ 1.30	\$ 55,000	\$ 1.37	\$ 75,000	\$ 1.89	\$ 50,000	\$ 1.25	\$ 45,500	\$ 1.14	\$ 45,000	\$ 1.13
Orange	\$ 1,949,258	\$ 1.76	\$ 6,495,997	\$ 5.83	\$ 8,228,936	\$ 7.42	\$ 8,880,429	\$ 7.75	\$ 9,506,236	\$ 8.21	\$ 11,097,640	\$ 9.44
Osceola	\$ 705,329	\$ 2.65	\$ 969,309	\$ 3.54	\$ 1,036,615	\$ 3.80	\$ 830,000	\$ 3.09	\$ 861,000	\$ 3.14	\$ 1,006,000	\$ 3.58
Palm Beach	\$ 5,494,374	\$ 4.24	\$ 5,523,291	\$ 4.27	\$ 5,307,538	\$ 4.12	\$ 4,950,877	\$ 3.75	\$ 4,804,022	\$ 3.62	\$ 5,314,698	\$ 3.98
Pasco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pinellas	\$ 6,122,554	\$ 6.48	\$ 6,986,301	\$ 7.44	\$ 70,000	\$ 0.08	\$ 3,299,902	\$ 3.60	\$ 3,079,588	\$ 3.35	\$ 3,791,460	\$ 4.12
Polk	\$ 70,403	\$ 0.12	\$ 403,625	\$ 0.69	\$ 669,156	\$ 1.15	\$ 657,129	\$ 1.09	\$ 408,297	\$ 0.68	\$ 240,211	\$ 0.40
Putnam	\$ 399,594	\$ 5.34	\$ 382,544	\$ 5.10	\$ 336,423	\$ 4.51	\$ 342,055	\$ 4.60	\$ 393,971	\$ 5.32	\$ 374,403	\$ 5.12
St. Johns	\$ 4,843,258	\$ 27.85	\$ 4,500,395	\$ 24.84	\$ 3,991,969	\$ 21.75	\$ 3,411,549	\$ 17.95	\$ 3,432,479	\$ 17.80	\$ 5,073	\$ 0.03
St. Lucie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Santa Rosa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sarasota	\$ 3,665,157	\$ 9.46	\$ 3,938,505	\$ 10.01	\$ 3,574,123	\$ 9.18	\$ 2,020,150	\$ 5.32	\$ 1,824,507	\$ 4.78	\$ 621,721	\$ 1.62
Seminole	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumter	\$ 119,000	\$ 1.33	\$ 169,500	\$ 1.82	\$ 101,500	\$ 1.06	\$ 101,500	\$ 1.09	\$ 90,000	\$ 0.93	\$ 22,500	\$ 0.22
Suwannee	\$ 25,000	\$ 0.63	\$ -	\$ -	\$ 26,000	\$ 0.65	\$ 26,875	\$ 0.65	\$ 26,875	\$ 0.62	\$ 26,875	\$ 0.61
Taylor	\$ 52,900	\$ 2.35	\$ 52,900	\$ 2.28	\$ 52,900	\$ 2.28	\$ 52,900	\$ 2.34	\$ 52,900	\$ 2.35	\$ 52,900	\$ 2.31
Union	\$ 40,000	\$ 2.54	\$ 40,000	\$ 2.50	\$ 43,334	\$ 2.78	\$ 43,334	\$ 2.79	\$ 43,334	\$ 2.80	\$ 45,000	\$ 2.90
Volusia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wakulla	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walton	\$ 151,518	\$ 2.65	\$ 143,100	\$ 2.48	\$ 112,130	\$ 1.94	\$ 76,455	\$ 1.39	\$ 80,000	\$ 1.44	\$ 87,500	\$ 1.54
Washington	\$ 48,628	\$ 2.05	\$ 24,900	\$ 1.00	\$ 25,245	\$ 1.02	\$ 82,001	\$ 3.29	\$ 105,467	\$ 4.28	\$ 56,318	\$ 2.26
<b>Statewide Total</b>	<b>\$ 50,583,140</b>	<b>\$ 2.84</b>	<b>\$ 57,092,856</b>	<b>\$ 3.04</b>	<b>\$ 49,143,868</b>	<b>\$ 2.75</b>	<b>\$ 48,166,010</b>	<b>\$ 2.69</b>	<b>\$ 48,538,608</b>	<b>\$ 2.69</b>	<b>\$ 45,711,544</b>	<b>\$ 2.51</b>
<b>% Change</b>			<b>12.9%</b>		<b>-13.9%</b>		<b>-2.0%</b>		<b>0.8%</b>		<b>-5.8%</b>	
<b># Reporting</b>	<b>48</b>		<b>46</b>		<b>47</b>		<b>48</b>		<b>48</b>		<b>50</b>	

Note: This summary reflects aggregate expenditures reported across all fund types within Uniform Accounting System (UAS) Expenditure Code 563 - Mental Health Services.

Compiled from data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.

**Appendix 2: Summary of reported Municipal Expenditures for mental Health Services, FY 2008-2009 through FY 2011-2012**

<b>Summary of Reported Municipal Expenditures for Mental Health Services</b>							
<b>Local Fiscal Years Ended September 30, 2009 - 2011</b>							
<b>Municipality</b>	<b>Respective County</b>	<b>2008-09</b>		<b>2009-10</b>		<b>2010-11</b>	
		<b>Total</b>	<b>Per Capita</b>	<b>Total</b>	<b>Per Capita</b>	<b>Total</b>	<b>Per Capita</b>
Jacksonville	Duval	\$ 9,962,530	\$ 11.65	\$ 9,863,347	\$ 12.00	\$ 9,763,351	\$ 11.88
Lauderdale Lakes	Broward	\$ 626,245	\$ 19.65	\$ 631,259	\$ 19.37	\$ -	\$ -
Miami Beach	Miami-Dade	\$ 43,320	\$ 0.47	\$ 43,320	\$ 0.49	\$ 43,320	\$ 0.49
<b>Statewide Total</b>		<b>\$ 10,632,095</b>	<b>\$ 2.84</b>	<b>\$ 10,537,926</b>	<b>\$ 2.69</b>	<b>\$ 9,806,671</b>	<b>\$ 2.51</b>
<b>% Change</b>				<b>-0.9%</b>		<b>-6.9%</b>	
<b># Reporting</b>		<b>3</b>		<b>3</b>		<b>2</b>	
<p>Note: This summary reflects aggregate expenditures reported across all fund types within Uniform Accounting System (UAS) Expenditure Code 563 - Mental Health Services.</p>							
<p>Compiled from data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government.</p>							

### **Appendix 3: List of Organizations to Potentially Target with a Public Document Request**

Department of Defense

Department of Health and Human Services including Medicare and Medicaid

esp. Public Health Service

Administration for Children and Families

Administration on Aging

Agency for Healthcare Research and Quality

Agency for Toxic Substances and Disease Registry

Centers for Disease Control and Prevention

Centers for Medicare and Medicaid Services

Food and Drug Administration

Health Resources and Services Administration

Indian Health Service

National Institutes of Health / National Institute of Mental Health

Substance Abuse and Mental Health Services Administration

Department of Education

Department of Veterans Affairs

Agency for Health Care Administration

Agency for Persons with Disabilities

Community Affairs

Corrections

Education

Elder Affairs

Health

Juvenile Justice

Law Enforcement

Military Affairs

Veterans' Affairs

County and Municipal Agencies/Departments

In addition:

Private Organizations (both providers and funding foundations), such as:

Advocates for Human Potential (AHP), Inc.

Depression and Bipolar Support Alliance

Disability Rights Florida - Formerly known as the Advocacy Center for Persons With Disabilities

Florida Alcohol and Drug Abuse Association

Florida Council For Community Mental Health

Florida Institute for Family Involvement

Mental Health Associations in Florida

Partners in Crisis

Partnership for Prescription Assistance

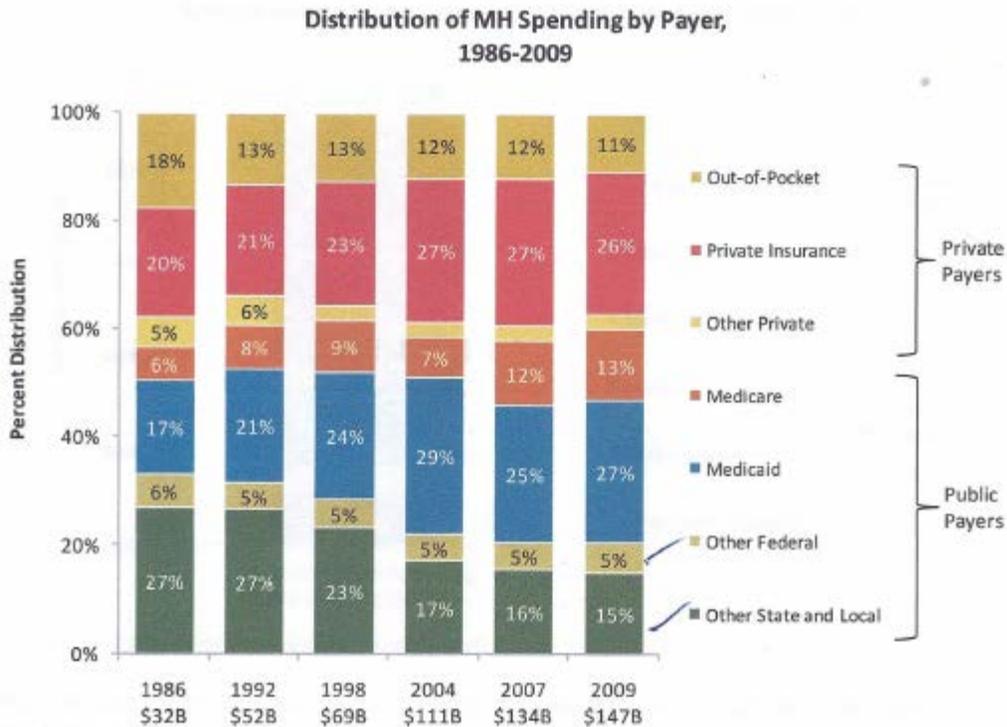
Technical Assistance Collaborate

and many others.

**Appendix 4: SAMHSA Distributions on Mental Health Spending and Substance Abuse by Payer 1986-2009**

The following information from a SAMHSA studies,<sup>49</sup> albeit a bit outdated and unfortunately on national data level, may have helped in closing the gap of missing pieces in an account setting. Given the potential relevance, the information is provided in the Figures 15 and 16, this without further explanation.

**Figure 15: Distribution of Mental Health Spending by Payer 1986-2009**



<sup>49</sup> Substance Abuse and Mental Health Services Administration, National Expenditures for Mental Health Services and Substance Abuse Treatment, 1986–2009, HHS Publication No. SMA-13-4740, Rockville, MD, 2013. Retrieved from <http://store.samhsa.gov/shin/content/SMA13-4740/SMA13-4740.pdf>

Figure 16: Distribution of Substance Abuse Spending by Payer 1986-2009

