

**BROWARD REGIONAL HEALTH PLANNING
COUNCIL, INC.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION**

Year Ended June 30, 2011

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MOORE STEPHENS
LOVELACE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Broward Regional Health Planning Council, Inc.
Fort Lauderdale, Florida

We have audited the accompanying statement of financial position of Broward Regional Health Planning Council, Inc. (a nonprofit organization) as of June 30, 2011, and the related statements of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of Broward Regional Health Planning Council, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Broward Regional Health Planning Council, Inc. as of June 30, 2011, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2011 on our consideration of Broward Regional Health Planning Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Moore Stephens Lovelace, P.A.
MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Miami Lakes, Florida
October 21, 2011

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2011

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 1,431,104
Contracts receivable	1,958,581
Prepaid expenses	<u>19,095</u>

TOTAL CURRENT ASSETS 3,408,780

LEASEHOLD IMPROVEMENTS, FURNITURE AND EQUIPMENT

	717,815
Less accumulated depreciation	<u>(544,440)</u>
	173,375

SECURITY DEPOSITS

36,550

TOTAL ASSETS \$ 3,618,705

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 372,061
Accrued salaries and related expenses	237,816
Accrued annual leave	<u>145,181</u>

TOTAL CURRENT LIABILITIES 755,058

COMMITMENTS AND CONTINGENCIES

NET ASSETS - UNRESTRICTED

2,863,647

TOTAL LIABILITIES AND NET ASSETS \$ 3,618,705

The accompanying notes are an integral part of the financial statements.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2011

CONTRACT REVENUE	\$ 9,669,505
PROGRAM INCOME	78,623
CONTRIBUTIONS AND VOLUNTARY FEES	39,226
INTEREST AND OTHER INCOME	<u>19,223</u>
TOTAL REVENUES	9,806,577
EXPENSES	
Program expenses	
Substance Abuse and Mental Health	1,666,252
Local Health Planning (DOH)	93,448
Ryan White	885,557
Healthy Families	2,439,166
Fiscal, Administrative, and Planning Services	3,395,640
Special Projects and Other Programs	<u>444,819</u>
TOTAL PROGRAM EXPENSES	8,924,882
Administrative and General	<u>289,252</u>
TOTAL EXPENSES	<u>9,214,134</u>
CHANGE IN NET ASSETS	592,443
NET ASSETS - UNRESTRICTED - BEGINNING OF YEAR	<u>2,271,204</u>
NET ASSETS - UNRESTRICTED - END OF YEAR	<u><u>\$ 2,863,647</u></u>

The accompanying notes are an integral part of the financial statements.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

STATEMENT OF CASH FLOWS

Year Ended June 30, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 592,443
Adjustments to reconcile change in net assets to cash used in operating activities	
Depreciation	36,099
Changes in operating assets and liabilities:	
Contracts receivable	(683,196)
Prepaid expenses	(19,095)
Security deposits	(11,012)
Deferred revenue	(23,643)
Accounts payable and accrued expenses	(175,645)
Accrued salaries and related expenses	229
Accrued annual leave	11,581
	<hr/>
NET CASH USED IN OPERATING ACTIVITIES	(272,239)
CASH FLOWS USED IN INVESTING ACTIVITIES	
Purchase of leasehold improvements, furniture and equipment	(111,798)
	<hr/>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(384,037)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	1,815,141
	<hr/>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,431,104</u>

The accompanying notes are an integral part of the financial statements.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2011

	Substance Abuse and Mental Health				Total	Local Health Planning (DOH)
	Adult Community Mental Health	Adult Community Substance Abuse	Children's Mental Health	Children's/ Adolescence's Substance Abuse		
SALARIES AND RELATED EXPENSES						
Salaries	\$ 864,752	\$ 60,610	\$ 127,811	\$ 27,227	\$ 1,080,400	\$ 75,524
Payroll taxes and fringe benefits	270,415	18,953	39,968	8,514	337,850	17,924
TOTAL SALARIES AND RELATED EXPENSES	1,135,167	79,563	167,779	35,741	1,418,250	93,448
OTHER EXPENSES						
Travel	23,317	1,634	3,446	735	29,132	-
Occupancy costs	111,370	7,806	16,461	3,506	139,143	-
Telecommunications	12,732	892	1,882	401	15,907	-
Supplies	3,987	279	589	126	4,981	-
Postage	186	13	28	6	233	-
Printing	46	3	7	2	58	-
Professional fees	3,439	241	508	108	4,296	-
Equipment rental and maintenance	2,931	205	433	93	3,662	-
Insurance	2,777	195	411	87	3,470	-
Advertising and promotions	-	-	-	-	-	-
Subscriptions	409	29	60	13	511	-
Conference and training	4,988	350	737	157	6,232	-
Client assistance and related incidentals	14,591	1,023	2,157	459	18,230	-
Subcontracted services	-	-	-	-	-	-
Minor property and equipment	-	-	-	-	-	-
Employee screening	22	2	3	-	27	-
Consulting	2,619	184	387	82	3,272	-
Miscellaneous	462	32	68	15	577	-
Information system fees	-	-	-	-	-	-
TOTAL OTHER EXPENSES	183,876	12,888	27,177	5,790	229,731	-
TOTAL EXPENSES BEFORE DEPRECIATION	1,319,043	92,451	194,956	41,531	1,647,981	93,448
DEPRECIATION EXPENSE	14,624	1,025	2,161	461	18,271	-
TOTAL PROGRAM EXPENSES INCLUDING DEPRECIATION	\$ 1,333,667	\$ 93,476	\$ 197,117	\$ 41,992	\$ 1,666,252	\$ 93,448

The accompanying notes are an integral part of the financial statements.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

STATEMENT OF FUNCTIONAL EXPENSES (Continued)

Year Ended June 30, 2011

	Ryan White	Healthy Families	Fiscal, Administrative, and Planning Services	Special Projects and Other Programs	Total Program Expenses	Adminis- trative and General	Total Expenses
SALARIES AND RELATED EXPENSES							
Salaries	\$ 462,145	\$ 975,996	\$ 478,639	\$ 500	\$ 3,073,204	\$ 101,253	\$ 3,174,457
Payroll taxes and fringe benefits	141,217	389,934	149,529	-	1,036,454	12,085	1,048,539
TOTAL SALARIES AND RELATED EXPENSES	603,362	1,365,930	628,168	500	4,109,658	113,338	4,222,996
OTHER EXPENSES							
Travel	4,004	28,850	2,253	413	64,652	5,416	70,068
Occupancy costs	78,794	70,602	82,393	1,250	372,182	9,730	381,912
Telecommunications	16,697	22,014	7,487	-	62,105	3,106	65,211
Supplies	18,037	7,598	25,518	2,159	58,293	12,770	71,063
Postage	1,519	1,999	1,578	214	5,543	216	5,759
Printing	76	6,370	-	-	6,504	249	6,753
Professional fees	3,329	17,066	3,475	500	28,666	9,608	38,274
Equipment rental and maintenance	11,627	13,569	4,032	-	32,890	10,067	42,957
Insurance	2,212	5,581	10,183	1,106	22,552	5,085	27,637
Advertising and promotions	3,593	350	-	-	3,943	3,699	7,642
Subscriptions	242	799	534	13.00	2,099	2,076	4,175
Conference and training	1,100	1,437	-	2,875.00	11,644	1,751	13,395
Client assistance and related incidentals	18,607	6,349	2,576,856	405,554	3,025,596	2,267	3,027,863
Subcontracted services	-	862,515	-	-	862,515	664	863,179
Minor property and equipment	10,474	4,048	16,555	-	31,077	54,176	85,253
Employee screening	228	331	119	7,430.00	8,135	-	8,135
Consulting	104,934	15,414	10,025	16,445	150,090	38,823	188,913
Miscellaneous	3,407	3,450	19,366	5,200	32,000	13,690	45,690
Information system fees	-	-	-	1,160	1,160	-	1,160
TOTAL OTHER EXPENSES	278,880	1,068,342	2,760,374	444,319	4,781,646	173,393	4,955,039
TOTAL EXPENSES BEFORE DEPRECIATION	882,242	2,434,272	3,388,542	444,819	8,891,304	286,731	9,178,035
DEPRECIATION EXPENSE	3,315	4,894	7,098	-	33,578	2,521	36,099
TOTAL PROGRAM EXPENSES INCLUDING DEPRECIATION	\$ 885,557	\$ 2,439,166	\$ 3,395,640	\$ 444,819	\$ 8,924,882	\$ 289,252	\$ 9,214,134

The accompanying notes are an integral part of the financial statements.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS

Year Ended June 30, 2011

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Broward Regional Health Planning Council, Inc. (the "Council") is a not-for-profit organization, located in Fort Lauderdale, Florida, and is responsible for the development of the local health plan and for providing statistical data on the health care environment in Broward County, Florida. It is also responsible for a number of legislatively mandated duties, such as assisting the Agency for Health Care Administration in conducting public hearings as well as entering into cooperative agreements with appropriate area health agencies. In addition, the Council pursues planning, coordinating, evaluating, capacity building, technical assistance and service activities in furtherance of its mission and to support its sustainability and growth. The Council's programs include:

Substance Abuse and Mental Health – The Council is contracted with the Department of Children and Families and Broward County to facilitate the planning for substance abuse and mental health services in Circuit 17 (Broward County).

Local Health Planning (DOH) – The Council contracts with the Florida Department of Health to provide local Health Planning and development of an area's health profile. This program provides for the Council to work with local agencies to assist in identifying health needs of the community including evaluations and needs assessments. The Council provides on-line utilization reporting for hospitals and nursing homes.

Ryan White – This program provides support and need assessment to a Ryan White Part A grantee in regard to service categories including, but not limited to, AIDS, pharmaceutical assistance, outpatient/ambulatory health services, oral health care, medical case management, eligibility and the medical outcome study.

Healthy Families – This is a community-based voluntary home visiting program designed to promote positive parent/child interaction and healthy childhood growth and development, thereby preventing child abuse and neglect.

Fiscal, Administrative and Planning Services – The Council offers fiscal, administrative, and monitoring services to other provider and government agencies to ensure compliance with contractual agreements, GAAP standards and the new IRS Form 990 requirements. These services can be tailored to the individual needs of potential clients.

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Projects and Other Programs – The Council provides a variety of healthcare services including, but not limited to, outreach, program marketing, fiscal monitoring, progress reporting, and community dialogues for the Broward County area. This includes the new American Recovery and Reinvestment Act funding for Homeless Prevention and Rapid Re-Housing Program.

Following is a summary of the more significant accounting policies followed by the Council in the preparation of its financial statements.

Cash and Cash Equivalents

The Company considers short-term, highly liquid investments with original maturities of three months or less to be cash equivalents.

Leasehold Improvements, Furniture and Equipment

Leasehold improvements, furniture and equipment are recorded at cost. Provisions for depreciation and amortization are computed using the straight-line method and are calculated over the shorter of the estimated useful lives of the various classes of assets or lease terms, ranging from three to five years.

It is the Council's policy to capitalize leasehold improvements, furniture and equipment over \$1,000. Lesser amounts are expensed as incurred.

Contract Revenue

Contract revenue is recognized when an allowable cost is incurred or the unit of service has been performed as defined by the individual contracts. Contracts receivable at year end represents costs incurred or services performed, which have not yet been reimbursed by the granting agency.

Income Taxes

The Council is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision or liability for income taxes has been reflected in the financial statements.

As of June 30, 2011, with few exceptions, the Council is no longer subject to examination by federal tax authorities for any tax years prior to the tax year ended June 30, 2008.

Donations

Contributions and donations are considered to be available for unrestricted use unless specifically restricted by the donor.

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures contained in the financial statements. Actual results could differ from those estimates.

Subsequent Events

The Council's management has evaluated subsequent events for recognition and disclosure through October 21, 2011 which is the date the financial statements are available to be issued.

NOTE 2 - SUBCONTRACTED SERVICES

The Council's fiscal budget includes funding and budget costs designated for the use of subcontractors. Included in the costs budgeted for subcontractors are the related costs of the subcontractors and care coordinators such as office rent, administrative, telephone, travel, salaries and fringe benefits, printing, maintenance, project and other costs. These costs are not the direct costs of the Council and have not been budgeted as such.

NOTE 3 - PENSION PLAN

The Council has a defined contribution pension plan (the "Plan") for the benefit of its employees. All full-time employees are eligible for the Plan after they have completed one year of employment. The Council funds the Plan by making monthly contributions equivalent to up to fifteen percent of the participant's compensation subject to Internal Revenue Service limitations. Pension plan expense for the year ended June 30, 2011 was approximately \$ 193,000.

NOTE 4 - LEASEHOLD IMPROVEMENTS, FURNITURE AND EQUIPMENT

Leasehold improvements, furniture and equipment is comprised of the following at June 30, 2011:

Furniture and equipment	\$ 657,815
Leasehold improvements	<u>60,000</u>
	717,815
Less accumulated depreciation and amortization	<u>(544,440)</u>
Leasehold improvements, furniture and equipment – net	<u>\$ 173,375</u>

The depreciation expense for the year ended June 30, 2011 approximated \$36,000.

NOTE 5 - EQUIPMENT FUNDED UNDER CONTRACTS

Certain equipment was acquired with funds received under contracts with various state and local governments. The Council retains the use of these assets as long as they are used in carrying out the service for which the original contract was intended. The Council expects to continue using the assets for their designated purpose and retain the right to the continued use of these assets in the future. The assets acquired under contracts with state and local governments have a net book value of approximately \$47,000 at June 30, 2011.

NOTE 6 - ECONOMIC DEPENDENCE

The Council provides its program services with funds received from federal, state and local sources. A significant reduction in the level of this funding, if this were to occur, could have a significant negative effect on the Council's programs and activities. Revenues received from federal, state and local government sources represents 99% of the Council's revenues for the year ended June 30, 2011.

NOTE 7 - COMMITMENT AND CONTINGENCIES

Credit Risk

Financial instruments which potentially subject the Council to concentrations of credit risk consist principally of cash and contracts receivable. All cash is deposited in federally insured financial institutions. The Council maintains its cash primarily in bank deposit accounts which, at times, exceed federally insured limits. However, since the Council received a public fund designation, all cash deposits are guaranteed. The Council has not experienced any losses in such accounts. Management does not believe it is exposed to any significant credit risk on cash.

Leases

As of June 30, 2011, the Council leases its existing office space on a month to month basis with a minimum monthly lease payment of approximately \$33,000. The Council is expected to begin occupying the new office space with an operating lease in November of 2011. The new lease agreement is for a five-year minimum lease term beginning from the rent commencement date, which is expected to be December of 2011. The new lease agreement also has an option for three additional five year terms. Occupancy costs for the year ended June 30, 2011 approximated \$382,000.

NOTE 7 - COMMITMENT AND CONTINGENCIES (Continued)

Leases (Continued)

The future minimum lease payments as of June 30, 2011 approximate the following:

<u>YEAR ENDING JUNE 30,</u>	<u>AMOUNT</u>
2012	\$ 283,000
2013	230,000
2014	232,000
2015	234,000
2016	235,000
Thereafter	<u>79,000</u>
	<u>\$ 1,293,000</u>

Letter of Credit

The Council has established an irrevocable transferable letter of credit (“letter of credit”) in favor of the Council’s landlord on their new office space. The letter of credit is pledged as collateral for certain leasehold improvements the Council is making to the new office space. Effective May 18, 2011, the letter of credit had a maximum draw of approximately \$589,000. The letter of credit expires on May 18, 2012 and is collateralized by a certificate of deposit held by the Council at the same financial institution. The Council is required to maintain the certificate of deposit in an amount equal to the letter of credit until the letter of credit expires.

SUPPLEMENTAL INFORMATION



**MOORE STEPHENS
LOVELACE, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON SUPPLEMENTAL INFORMATION**

Board of Directors
Broward Regional Health Planning Council, Inc.
Fort Lauderdale, Florida

Our report on our audit of the financial statements of Broward Regional Health Planning Council, Inc. appears on page 1. Our audit was conducted for the purpose of forming an opinion on the financial statements of Broward Regional Health Planning Council, Inc. taken as a whole. The supplemental financial information included herein on pages 13 through 22 is presented for the purpose of additional analysis as required by U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Government, and Non-Profit Organizations," Chapter 691-5, Schedule of Expenditures of State Financial Assistance, Rules of the Department of Financial Services, and Chapter 10.650, the Rules of the Auditor General, and the State of Florida Department of Children and Families and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Moore Stephens Lovelace, P.A.

MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Miami Lakes, Florida
October 21, 2011

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

SCHEDULE OF CONTRACT REVENUE

Year Ended June 30, 2011

<u>Funding Agency</u>	<u>Contract Number/CFDA Number CSFA Number/Program Name</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Total Revenue 2011</u>
<u>Program Service Fees - Governmental Agencies</u>				
Ounce of Prevention Fund of Florida	HF10-11-10/93.558- Healthy Families Florida Subcontract	7/1/10-6/30/11	\$ 403,803	\$ 403,803
	HFP10-11-10/93.590- Healthy Families Plus Florida Subcontract	7/1/10-6/30/11	300,437	261,481
Children's Services Council of Broward County	11-2565 Healthy Families Broward	10/1/10-9/30/11	1,949,800	1,875,054
State of Florida Department of Children and Families: Substance Abuse, and Mental Health	JH309/93.958/93.959 60.006/60.030/60.033/60.053/60.055/60.114	7/1/09-6/30/12	1,619,910	1,619,891
Broward County - Ryan White	08 HCS 8128RW/93.914 Title I - Council Support	3/1/10-6/30/11	408,571	408,571
	08 HCS 8128RW/93.914 Title I - Program Support	3/1/10-6/30/11	338,715	338,715
	08 HCS 8128RW/93.914 Title I - Needs Assessment	3/1/10-6/30/11	22,947	22,947
City of Fort Lauderdale	14.241/HOPWA/PHP/STRMU/HCM	10/1/10-9/30/11	1,458,652	1,458,652
State of Florida Department of Health	CORAW-R2/64.032 Local Health Planning	7/1/10-6/30/11	90,909	90,909
Broward County Trauma Management	J6TP001 - Trauma Planning	10/1/10-9/30/11	13,000	13,000
Broward County	11-CPHCS-8128-Local Match	10/1/10-9/30/11	206,106	<u>206,106</u>
				6,699,129

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

SCHEDULE OF CONTRACT REVENUE (Continued)

Year Ended June 30, 2011

<u>Funding Agency</u>	<u>Contract Number/CFDA Number CSFA Number/Program Name</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Total Revenue 2011</u>
Program Service Fees - Other				
<u>ARRA Funds</u>				
Broward County	Homeless Prevention and Rapid Re-Housing Program (HPRP)/14.257	10/1/09-9/30/11	\$ 1,453,561	\$ 772,689
	CP HIP 8128 1 HPRP/14.257 State/DCI	10/1/10-6/30/11	791,770	569,252
City of Fort Lauderdale	HPRP/14.257	10/1/09-6/30/12	767,585	382,140
City of Pompano	HPRP/14.257	10/1/09-6/30/11	482,309	239,598
<u>Other Funds</u>				
Broward County	10 HCS 8129RW/93.914 Centralized Intake & Eligibility Determination (CIED)	10/1/10-2/28/11	275,915	178,372
	10 MAIHCS 8129RW/93.914 CIED	3/1/11-2/28/12	675,000	299,235
	10 CP HCS 8128 RW/93.914/Health Insurance Continuation Program	11/16/10-2/28/11	238,796	238,796
Broward County Dept of Health	BW 980/Health Insurace Continuation Program	10/1/09-11/15/10	187,860	187,860
United Way	Healthy Families Broward	7/1/10-6/30/11	44,434	44,434
Health Foundation of South Florida	Prevention Quality Indicators	1/1/10-12/31/10	30,000	15,000
	Pediatric Quality indicators	1/1/10-12/31/10	40,000	20,000
A.D. Henderson Foundation	209044/Healthy Families	10/1/10-8/31/11	23,000	23,000
				<u>\$ 9,669,505</u>

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
(with allocated Administrative and General Expenses)**

Year Ended June 30, 2011

	Substance Abuse and Mental Health				Total	Local Health Planning (DOH)
	Adult Community Mental Health	Adult Community Substance Abuse	Children's Mental Health	Children's/ Adolescence's Substance Abuse		
SALARIES AND RELATED EXPENSES						
Salaries	\$ 864,752	\$ 60,610	\$ 127,811	\$ 27,227	\$ 1,080,400	\$ 75,524
Payroll taxes and fringe benefits	270,415	18,953	39,968	8,514	337,850	17,924
TOTAL SALARIES AND RELATED EXPENSES	1,135,167	79,563	167,779	35,741	1,418,250	93,448
OTHER EXPENSES						
Travel	23,317	1,634	3,446	735	29,132	-
Occupancy costs	111,370	7,806	16,461	3,506	139,143	-
Telecommunications	12,732	892	1,882	401	15,907	-
Supplies	3,987	279	589	126	4,981	-
Postage	186	13	28	6	233	-
Printing	46	3	7	2	58	-
Professional fees	3,439	241	508	108	4,296	-
Equipment rental and maintenance	2,931	205	433	93	3,662	-
Insurance	2,777	195	411	87	3,470	-
Advertising and promotions	-	-	-	-	-	-
Subscriptions	409	29	60	13	511	-
Conference and training	4,988	350	737	157	6,232	-
Client assistance and related incidentals	14,591	1,023	2,157	459	18,230	-
Subcontracted services	-	-	-	-	-	-
Minor property and equipment	-	-	-	-	-	-
Employee screening	22	2	3	-	27	-
Consulting	2,619	184	387	82	3,272	-
Miscellaneous	462	32	68	15	577	-
Information system fees	-	-	-	-	-	-
TOTAL OTHER EXPENSES	183,876	12,888	27,177	5,790	229,731	-
TOTAL EXPENSES BEFORE DEPRECIATION AND ALLOCATION OF GENERAL AND ADMINISTRATIVE EXPENSES	1,319,043	92,451	194,956	41,531	1,647,981	93,448
DEPRECIATION EXPENSE	14,624	1,025	2,161	461	18,271	-
ALLOCATION OF GENERAL AND ADMINISTRATIVE EXPENSES	79,897	5,600	11,809	2,515	99,821	6,577
TOTAL PROGRAM EXPENSES INCLUDING DEPRECIATION AND GENERAL AND ADMINISTRATIVE EXPENSES	\$ 1,413,564	\$ 99,076	\$ 208,926	\$ 44,507	\$ 1,766,073	\$ 100,025

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

STATEMENT OF FUNCTIONAL EXPENSES (Continued)

(with allocated Administrative and General expenses)

Year Ended June 30, 2011

	Ryan White	Healthy Families	Fiscal, Administrative, and Planning Services	Special Projects and Other Programs	Total Program Expenses	Administrative and General	Total Expenses
SALARIES AND RELATED EXPENSES							
Salaries	\$ 462,145	\$ 975,996	\$ 478,639	\$ 500	\$ 3,073,204	\$ 101,253	\$ 3,174,457
Payroll taxes and fringe benefits	141,217	389,934	149,529	-	1,036,454	12,085	1,048,539
TOTAL SALARIES AND RELATED EXPENSES	603,362	1,365,930	628,168	500	4,109,658	113,338	4,222,996
OTHER EXPENSES							
Travel	4,004	28,850	2,253	413	64,652	5,416	70,068
Occupancy costs	78,794	70,602	82,393	1,250	372,182	9,730	381,912
Telecommunications	16,697	22,014	7,487	-	62,105	3,106	65,211
Supplies	18,037	7,598	25,518	2,159	58,293	12,770	71,063
Postage	1,519	1,999	1,578	214	5,543	216	5,759
Printing	76	6,370	-	-	6,504	249	6,753
Professional fees	3,329	17,066	3,475	500	28,666	9,608	38,274
Equipment rental and maintenance	11,627	13,569	4,032	-	32,890	10,067	42,957
Insurance	2,212	5,581	10,183	1,106	22,552	5,085	27,637
Advertising and promotions	3,593	350	-	-	3,943	3,699	7,642
Subscriptions	242	799	534	13	2,099	2,076	4,175
Conference and training	1,100	1,437	-	2,875	11,644	1,751	13,395
Client assistance and related incidentals	18,607	6,349	2,576,856	405,554	3,025,596	2,267	3,027,863
Subcontracted services	-	862,515	-	-	862,515	664	863,179
Minor property and equipment	10,474	4,048	16,555	-	31,077	54,176	85,253
Employee screening	228	331	119	7,430	8,135	-	8,135
Consulting and research	104,934	15,414	10,025	16,445	150,090	38,823	188,913
Miscellaneous	3,407	3,450	19,366	5,200	32,000	13,690	45,690
Information system fees	-	-	-	1,160	1,160	-	1,160
TOTAL OTHER EXPENSES	278,880	1,068,342	2,760,374	444,319	4,781,646	173,393	4,955,039
TOTAL EXPENSES BEFORE DEPRECIATION AND ALLOCA- TION OF ADMINISTRATIVE AND GENERAL EXPENSES	882,242	2,434,272	3,388,542	444,819	8,891,304	286,731	9,178,035
DEPRECIATION EXPENSE	3,315	4,894	7,098	-	33,578	2,521	36,099
ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES	42,467	96,139	44,213	35	289,252	(289,252)	-
TOTAL PROGRAM EXPENSES INCLUDING DEPRECIATION AND ADMINISTRATIVE AND GENERAL EXPENSES	\$ 928,024	\$ 2,535,305	\$ 3,439,853	\$ 444,854	\$ 9,214,134	\$ -	\$ 9,214,134

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

SCHEDULE OF STATE EARNINGS

Year Ended June 30, 2011

1	Total Expenditures	\$ 9,214,134
2	Less other State and Federal Funds	(5,602,516)
3	Less Non-Match SAMH Funds	(1,413,785)
4	Less Unallowable Costs per 65E-14, F.A.C.	<u>-</u>
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	2,197,833
6	Maximum Available Earnings (Line 5 times 75%)	1,648,375
7	Amount of State Funds Requiring Match	<u>206,106</u>
8	Amount Due to Department (Subtract line 7 from line 6. If negative, the amount of difference is due to the Department up to the amount on line 7)	<u><u>\$ 1,442,269</u></u>

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

Program/Cost Center Actual Expenses and Revenues Schedule

June 30, 2011

AGENCY: BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.
CONTRACT # JH 309
BUDGET PERIOD: July 1, 2010 - June 30, 2011

	Adult Mental Health				Adult Substance Abuse			Children's Mental Health			Children's Substance Abuse			Total for State SAMH Funded Cost Centers	Total for Non-State SAMH Funded Cost Centers	Tot. for All State Designated SAMH Cost Centers	Non-SAMH Cost Center	Other Support Costs	Administration	TOTAL
	Outreach	Prevention	Incidental	Total	Outreach	Prevention	Total	Outreach	Prevention	Total	Outreach	Prevention	Total							
PART I: ACTUAL FUNDING SOURCES & REVENUES																				
IA. STATE SAMH FUNDING																				
Description																				
Contract Revenue-DCF	\$ 1,288,623	\$ -	\$ 7,937	\$ 1,296,560	\$ 90,876	\$ -	\$ 90,876	\$ 191,633	\$ -	\$ 191,633	\$ 40,822	\$ -	\$ 40,822	\$ 1,619,891	\$ -	\$ 1,619,891	\$ 569,252	\$ -	\$ -	\$ 2,189,143
From other districts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING	1,288,623	-	7,937	1,296,560	90,876	-	90,876	191,633	-	191,633	40,822	-	40,822	1,619,891	-	1,619,891	569,252	-	-	2,189,143
IIB. OTHER GOV'T FUNDING																				
Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,909	-	-	90,909
Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Government	163,957	-	1,010	164,967	11,563	-	11,563	24,382	-	24,382	5,194	-	5,194	206,106	-	206,106	-	-	-	206,106
Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,575,525	-	-	5,575,525
In-kind from local gov't only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOV'T FUNDING	163,957	-	1,010	164,967	11,563	-	11,563	24,382	-	24,382	5,194	-	5,194	206,106	-	206,106	5,666,434	-	-	5,872,540
IIC. ALL OTHER REVENUE																				
1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,226	-	-	39,226
Other	4,496	-	28	4,524	317	-	317	669	-	669	142	-	142	5,652	-	5,652	1,700,016	-	-	1,705,668
In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES	4,496	-	28	4,524	317	-	317	669	-	669	142	-	142	5,652	-	5,652	1,739,242	-	-	1,744,894
TOTAL FUNDING	\$ 1,457,076	\$ -	\$ 8,975	\$ 1,466,051	\$ 102,756	\$ -	\$ 102,756	\$ 216,684	\$ -	\$ 216,684	\$ 46,158	\$ -	\$ 46,158	\$ 1,831,649	\$ -	\$ 1,831,649	\$ 7,974,928	\$ -	\$ -	\$ 9,806,577

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

Program/Cost Center Actual Expenses and Revenues Schedule

June 30, 2011

AGENCY: BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.
CONTRACT # JH 309
BUDGET PERIOD: July 1,2009 - June 30, 2010

	Adult Mental Health			Adult Substance Abuse			Children's Mental Health			Children's Substance Abuse			Total for State SAMH Funded Cost Centers	Non-State SAMH Funded Cost Centers	Tot. for All State Designated SAMH Cost Centers	Non-SAMH Cost Center	Other Support Costs	Administration	TOTAL	
	Outreach	Prevention	Incidental	Total	Outreach	Prevention	Total	Outreach	Prevention	Total	Outreach	Prevention								Total
PART II: ACTUAL EXPENSES																				
Salaries	\$ 737,039	\$ -	\$ 4,540	\$ 741,579	\$ 51,977	\$ -	\$ 51,977	\$ 109,606	\$ -	\$ 109,606	\$ 23,348	\$ -	\$ 23,348	\$ 926,510	\$ -	\$ 926,510	1,784,606	\$ -	85,149	\$ 2,796,265
Fringe Benefits	239,129	-	1,473	240,602	16,864	-	16,864	35,561	-	35,561	7,575	-	7,575	300,602	-	300,602	661,880	-	12,085	974,567
TOTAL PERSONNEL EXPENSES	976,168	-	6,013	982,181	68,841	-	68,841	145,167	-	145,167	30,923	-	30,923	1,227,112	-	1,227,112	2,446,486	-	97,234	3,770,832
IIB. OTHER EXPENSES																				
Building occupancy	110,688	-	682	111,370	7,806	-	7,806	16,461	-	16,461	3,506	-	3,506	139,143	-	139,143	211,211	-	9,730	360,084
Professional services	3,417	-	21	3,438	241	-	241	508	-	508	109	-	109	4,296	-	4,296	160,467	-	48,431	213,194
Travel	28,132	-	173	28,305	1,984	-	1,984	4,184	-	4,184	891	-	891	35,364	-	35,364	57,087	-	6,467	98,918
Equipment	2,913	-	18	2,931	205	-	205	433	-	433	93	-	93	3,662	-	3,662	39,295	-	12,891	55,848
Food services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical and pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subcontracted expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,410,263	-	-	1,410,263
Insurance	2,760	-	17	2,777	195	-	195	411	-	411	87	-	87	3,470	-	3,470	15,032	-	5,085	23,587
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating supplies and expenses	28,429	-	175	28,604	2,005	-	2,005	4,228	-	4,228	900	-	900	35,737	-	35,737	1,673,832	-	74,735	1,784,304
Other	3,808	-	23	3,831	269	-	269	566	-	566	121	-	121	4,787	-	4,787	1,030,449	-	20,617	1,055,853
Donated items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation expense	14,535	-	90	14,625	1,025	-	1,025	2,161	-	2,161	460	-	460	18,271	-	18,271	15,307	-	2,521	36,099
TOTAL OTHER EXPENSES	194,682	-	1,199	195,881	13,730	-	13,730	28,952	-	28,952	6,167	-	6,167	244,730	-	244,730	4,612,943	-	180,477	5,038,150
TOT. PERSONNEL & OTHER EXP	1,170,850	-	7,212	1,178,062	82,571	-	82,571	174,119	-	174,119	37,090	-	37,090	1,471,842	-	1,471,842	7,059,429	-	277,711	8,808,982
IIC. DISTRIBUTED INDIRECT COSTS																				
Other Support Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	154,653	-	953	155,606	10,906	-	10,906	22,999	-	22,999	4,899	-	4,899	194,410	-	194,410	210,742	-	-	405,152
TOT. DISTR'D INDIRECT COST	154,653	-	953	155,606	10,906	-	10,906	22,999	-	22,999	4,899	-	4,899	194,410	-	194,410	210,742	-	-	405,152
TOTAL ACTUAL OPER. EXPENSES	1,325,503	-	8,165	1,333,668	93,477	-	93,477	197,118	-	197,118	41,989	-	41,989	1,666,252	-	1,666,252	7,270,171	-	277,711	9,214,134
IID. UNALLOWABLE COSTS																				
TOT. ALLOWABLE OPER. EXP.	\$1,325,503	\$ -	\$ 8,165	\$ 1,333,668	\$ 93,477	\$ -	\$ 93,477	\$ 197,118	\$ -	\$ 197,118	\$ 41,989	\$ -	\$ 41,989	\$ 1,666,252	\$ -	\$ 1,666,252	\$ 7,270,171	\$ -	\$ 277,711	\$ 9,214,134
IIE. CAPITAL EXPENDITURES																				
			\$ -				\$ -			\$ -			\$ -		\$ -					\$ -

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2011

Federal Agency Pass-Through Grantor Program Title	Federal CFDA Number	Contract/ Pass-Through Award Number	Federal Expenditures Recognized
U. S. Department of Health and Human Services			
Pass-through:			
State of Florida Department of Children and Families			
Block Grants for Community Mental Health Services	93.958	JH309	\$ 242,926
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH309	69,720
Broward County Department of Health			
HIV Care Formula Grants	93.917	BW980	187,896
Broward County			
Title 1 - Planning Council Support	93.914	08 HCS 8128RW	408,571
Title 1 - Program Support	93.914	08 HCS 8129RW	338,715
Title 1 - Needs Assessment	93.914	08 HCS 8128RW	22,947
Health Insurance Continuation Program	93.914	10 CP HCS 8128RW	238,796
"ARRA" Homeless Prevention And Rapid Re-Housing Program	14.257	10 HFCDD 0030	772,689
Homeless Prevention and Rapid Re-Housing Program-State DCF	14.257	11 CP HIP 8128 1	569,252
Centralized Intake & Eligibility Determination - CIED	93.914	10 HCS 8129RW	178,372
Centralized Intake & Eligibility Determination - MAI CIED	93.914	10 MAIHCS 8129RW	299,235
Ounce of Prevention Fund of Florida			
Healthy Families Plus	93.590	HFP-10-11-10	261,481
Healthy Families	93.558	HF-10-11-10	403,803
U.S. Department of Housing and Urban Development			
Pass-through:			
City of Fort Lauderdale			
"ARRA" Homeless Prevention And Rapid Re-Housing Program	14.257	Various	382,140
Housing Opportunity for Persons with AIDS (HOPWA)	14.241	HIP-1831 - 1834	1,458,652
City of Pompano			
"ARRA" Homeless Prevention And Rapid Re-Housing Program	14.257	Resolution 2010-12	<u>239,598</u>
			<u><u>\$ 6,074,793</u></u>

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2011

State Agency Pass-Through Grantor Program Title	State CSFA Number	Contract/ Pass-Through Award Number	State Expenditures Recognized
State of Florida Department of Health Local Health Planning	64.032	CORAW R-3	\$ 90,909
State of Florida Department of Children and Families			
Substance Abuse Treatment and Aftercare Services for Children	60.030	JH309	39,739
Adult Community Mental Health Support Services	60.053	JH309	1,203,868
Children's Mental Health Community Support Services	60.055	JH309	5,797
Substance Abuse Treatment and Aftercare Services for Adults	60.033	JH309	18,689
Baker Act	60.006	JH309	6,811
Community Forensic Beds	60.114	JH309	32,341
			<u>\$ 1,398,154</u>

See Report of Independent Certified Public Accountants on Supplemental Information.

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2011

(1) General

The schedules of expenditures of federal awards and state financial assistance (the "Schedules") presents the activity of all federal programs and state projects of Broward Regional Health Planning Council, Inc. ("BRHPC") for the year ended June 30, 2011. All federal and state financial assistance expended from federal and state agencies are included in the Schedule.

(2) Basis of Accounting

The schedules are presented on the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized as amounts are expended by BRHPC and become reimbursable from the granting agency. Expenditures are recognized in the period liabilities are incurred.



MOORE STEPHENS
LOVELACE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Broward Regional Health Planning Council, Inc.
Fort Lauderdale, Florida

We have audited the financial statements of Broward Regional Health Planning Council, Inc. (the "Council") (a nonprofit organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated October 21, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Broward Regional Health Planning Council, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board of directors, management and federal, state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Miami Lakes, Florida
October 21, 2011



MOORE STEPHENS
LOVELACE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND STATE
PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
CHAPTER 10.650, RULES OF THE AUDITOR GENERAL**

Board of Directors
Broward Regional Health Planning Council, Inc.
Fort Lauderdale, Florida

Compliance

We have audited the compliance of Broward Regional Health Planning Council, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the requirements described in the Executive Office of the Governor's State Projects Compliance Supplement that could have a direct and material effect on each of the Broward Regional Health Planning Council, Inc. major federal programs and state projects for the year ended June 30, 2011. Broward Regional Health Planning Council, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of Broward Regional Health Planning Council, Inc.'s management. Our responsibility is to express an opinion on Broward Regional Health Planning Council, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650 Rules of the Auditor General. Those standards, OMB Circular A-133, Chapter 691-5, Schedule of Expenditures of State Financial Assistance, Rules of the Department of Financial Services, and Chapter 10.650 Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state projects occurred. An audit includes examining, on a test basis, evidence about Broward Regional Health Planning Council, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Broward Regional Health Planning Council, Inc.'s compliance with those requirements.

In our opinion, Broward Regional Health Planning Council, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2011.

Internal Control Over Compliance

The management of Broward Regional Health Planning Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the Council's internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state projects in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Broward Regional Health Planning Council, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of Broward Regional Health Planning Council, Inc.'s board of directors, management and federal, state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Moore Stephens Lovelace, P.A.

MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Miami Lakes, Florida
October 21, 2011

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS

Year Ended June 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued		Unqualified		
Internal control over financial reporting:				
Material weakness(es) identified?	_____	yes	<u> X </u>	no
Significant deficiency(ies) identified?	_____	yes	<u> X </u>	none reported
Noncompliance material to financial statements noted?	_____	yes	<u> X </u>	no

Federal Awards and State Financial Assistance

Internal control over major federal awards programs and/or state financial assistance projects:				
Material weakness(es) identified?	_____	yes	<u> X </u>	no
Significant deficiency(ies) identified?	_____	yes	<u> X </u>	none reported
Type of auditor's report issued on compliance for major federal awards programs and/or state financial assistance projects:			Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section.510(a) and/or Chapter 10.656 Rules of the Auditor General?	_____	yes	<u> X </u>	no

BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS
PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS (Continued)

Year Ended June 30, 2011

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
Department of Health and Human Services	
HIV Emergency Relief Project Grants	93.914
Temporary Assistance For Needy Families(TANF)	93.558
Department of Housing and Urban Development	
Housing Opportunity for Persons with AIDS (HOPWA)	14.241
ARRA Funds	
Homeless Prevention and Rapid Re-Housing Program	14.257
<u>Name of State Program</u>	<u>CSFA Number(s)</u>
State of Florida Department of Children and Families	
Adult Community Mental Health Community Support Services	60.053
Dollar threshold used to distinguish between Type A and Type B programs for federal awards:	\$300,000
Dollar threshold used to distinguish between Type A and Type B projects for state financial assistance:	\$300,000
Auditee qualified as low-risk auditee pursuant to OMB Circular A-133?	<u> X </u> yes <u> </u> no

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings were reported.

**SECTION III - FEDERAL AWARDS and
STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No findings were reported.

**SECTION IV - FEDERAL AWARDS and STATE FINANCIAL ASSISTANCE
SUMMARY OF PRIOR AUDIT FINDINGS**

No findings were reported.

MANAGEMENT LETTER - No management letter issued.