

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL INFORMATION**

**Year Ended June 30, 2013**

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**MOORE STEPHENS  
LOVELACE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

To the Board of Directors of  
Broward Regional Health Planning Council, Inc.  
Hollywood, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of Broward Regional Health Planning Council, Inc., which comprise the statement of financial position as of June 30, 2013, and the related statement of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

To the Board of Directors of  
Broward Regional Health Planning Council, Inc.

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Broward Regional Health Planning Council, Inc. as of June 30, 2013, and the related statement of activities, cash flows, and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2013, 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, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Broward Regional Health Planning Council, Inc.'s internal control over financial reporting and compliance.

*Moore Stephens Lovelace, P.A.*

**MOORE STEPHENS LOVELACE, P.A.**  
Certified Public Accountants

Miami Lakes, Florida  
September 25, 2013

# BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

## STATEMENT OF FINANCIAL POSITION

June 30, 2013

### ASSETS

#### CURRENT ASSETS

Cash	\$ 2,720,161
Contracts receivable	1,835,711
Prepaid expenses	<u>375</u>

TOTAL CURRENT ASSETS 4,556,247

#### LEASEHOLD IMPROVEMENTS, FURNITURE AND EQUIPMENT

Less accumulated depreciation and amortization	<u>1,594,620</u> <u>(885,277)</u>
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709,343

#### SECURITY DEPOSITS

14,022

TOTAL ASSETS \$ 5,279,612

### LIABILITIES AND NET ASSETS

#### CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 526,525
Accrued salaries and related expenses	133,681
Accrued annual leave	153,826
Deferred revenue	292,766
Deferred lease incentive	<u>133,286</u>

TOTAL CURRENT LIABILITIES 1,240,084

#### COMMITMENTS AND CONTINGENCIES

DEFERRED LEASE INCENTIVE, net of current portion 322,108

NET ASSETS - UNRESTRICTED 3,717,420

TOTAL LIABILITIES AND NET ASSETS \$ 5,279,612

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

# BROWARD REGIONAL HEALTH PLANNING COUNCIL, INC.

## STATEMENT OF ACTIVITIES

Year Ended June 30, 2013

REVENUES	
Contract Revenue	\$ 10,209,427
Program Income	289,177
Contributions and Interest Income	<u>3,570</u>
	TOTAL REVENUES
	10,502,174
EXPENSES	
Program Expenses	
Substance Abuse and Mental Health	1,372,295
Local Health Planning (DOH)	98,951
Ryan White	1,145,282
Healthy Families	2,163,553
Transforming Our Community's Health Initiative	2,050,689
Fiscal, Administrative, and Planning Services	2,321,886
Special Projects and Other Programs	<u>234,290</u>
	TOTAL PROGRAM EXPENSES
	9,386,946
Administrative and General	<u>551,438</u>
	TOTAL EXPENSES
	<u>9,938,384</u>
CHANGE IN NET ASSETS	563,790
NET ASSETS - UNRESTRICTED - BEGINNING OF YEAR	<u>3,153,630</u>
NET ASSETS - UNRESTRICTED - END OF YEAR	<u><u>\$ 3,717,420</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, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 563,790
Adjustments to reconcile change in net assets to cash provided by operating activities	
Depreciation and amortization	210,131
Amortization of deferred lease incentive	(133,286)
Changes in operating assets and liabilities:	
Contracts receivable	(550,408)
Security deposits	(3,010)
Accounts payable and accrued expenses	112,106
Accrued salaries and related expenses	12,873
Accrued annual leave	(2,600)
Deferred revenue	214,239
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>423,835</u>
CASH FLOWS USED IN INVESTING ACTIVITIES	
Purchase of leasehold improvements, furniture and equipment	(76,784)
Proceeds from deferred lease incentive	588,680
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>511,896</u>
NET INCREASE IN CASH	935,731
CASH - BEGINNING OF YEAR	<u>1,784,430</u>
CASH - END OF YEAR	<u><u>\$ 2,720,161</u></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, 2013**

	<u>Substance Abuse and Mental Health</u>	<u>Local Health Planning (DOH)</u>	<u>Ryan White</u>	<u>Healthy Families</u>	<u>Transforming Our Community's Health Initiative</u>
<b>SALARIES AND RELATED EXPENSES</b>					
Salaries	\$ 918,531	\$ 76,762	\$ 660,786	\$ 770,053	\$ 242,055
Payroll taxes and fringe benefits	272,149	21,999	178,471	280,086	59,339
<b>TOTAL SALARIES AND RELATED EXPENSES</b>	<b>1,190,680</b>	<b>98,761</b>	<b>839,257</b>	<b>1,050,139</b>	<b>301,394</b>
<b>OTHER EXPENSES</b>					
Travel	41,384	190	5,050	32,373	-
Occupancy costs	20,080	-	23,230	40,374	4,220
Telecommunications	14,020	-	21,711	20,001	-
Supplies	2,361	-	3,316	10,075	2,581
Postage	306	-	836	242	94
Printing	9,002	-	36,231	16,619	4,253
Professional fees	14,120	-	9,569	19,525	3,702
Equipment rental and maintenance	866	-	5,660	5,635	278
Insurance	4,841	-	6,028	6,936	2,487
Advertising and promotions	-	-	4,650	-	-
Subscriptions	310	-	30	350	-
Conference and training	-	-	1,401	-	93
Client assistance and related incidentals	44,421	-	22,013	2,129	4,838
Subcontracted services	6	-	118,993	897,512	1,448,025
Minor property and equipment	1,234	-	389	238	1,096
Employee screening	270	-	221	573	-
Consulting	14,251	-	43,195	48,329	222,454
Miscellaneous	14	-	844	10,231	52,866
Information system fees	-	-	-	-	-
<b>TOTAL OTHER EXPENSES</b>	<b>167,486</b>	<b>190</b>	<b>303,367</b>	<b>1,111,142</b>	<b>1,746,987</b>
<b>TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>1,358,166</b>	<b>98,951</b>	<b>1,142,624</b>	<b>2,161,281</b>	<b>2,048,381</b>
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>	<b>14,129</b>	<b>-</b>	<b>2,658</b>	<b>2,272</b>	<b>2,308</b>
<b>TOTAL EXPENSES INCLUDING DEPRECIATION AND AMORTIZATION</b>	<b>\$ 1,372,295</b>	<b>\$ 98,951</b>	<b>\$ 1,145,282</b>	<b>\$ 2,163,553</b>	<b>\$ 2,050,689</b>

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, 2013**

	Fiscal, Administrative, and Planning Services	Special Projects and Other Programs	Total Program Expenses	Administrative and General	Total Expenses
<b>SALARIES AND RELATED EXPENSES</b>					
Salaries	\$ 431,401	\$ 66,763	\$ 3,166,351	\$ 62,112	\$ 3,228,463
Payroll taxes and fringe benefits	139,845	17,786	969,675	21,476	991,151
<b>TOTAL SALARIES AND RELATED EXPENSES</b>	<b>571,246</b>	<b>84,549</b>	<b>4,136,026</b>	<b>83,588</b>	<b>4,219,614</b>
<b>OTHER EXPENSES</b>					
Travel	2,359	1,118	82,474	7,353	89,827
Occupancy costs	14,078	772	102,754	1,275	104,029
Telecommunications	3,394	700	59,826	7,538	67,364
Supplies	3,988	4,592	26,913	7,277	34,190
Postage	206	251	1,935	687	2,622
Printing	1,138	600	67,843	6,898	74,741
Professional fees	13,435	677	61,028	9,738	70,766
Equipment rental and maintenance	228	104	12,771	41,205	53,976
Insurance	2,117	21	22,430	9,545	31,975
Advertising and promotions	-	-	4,650	6,455	11,105
Subscriptions	-	-	690	1,047	1,737
Conference and training	32	150	1,676	4,823	6,499
Client assistance and related incidentals	1,615,900	32,317	1,721,618	391	1,722,009
Subcontracted services	609	540	2,465,685	35,802	2,501,487
Minor property and equipment	-	736	3,693	50,205	53,898
Employee screening	175	163	1,402	23,196	24,598
Consulting	89,785	101,964	519,978	24,112	544,090
Miscellaneous	3,196	4,536	71,687	4,012	75,699
Information system fees	-	500	500	37,527	38,027
<b>TOTAL OTHER EXPENSES</b>	<b>1,750,640</b>	<b>149,741</b>	<b>5,229,553</b>	<b>279,086</b>	<b>5,508,639</b>
<b>TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>2,321,886</b>	<b>234,290</b>	<b>9,365,579</b>	<b>362,674</b>	<b>9,728,253</b>
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>	<b>-</b>	<b>-</b>	<b>21,367</b>	<b>188,764</b>	<b>210,131</b>
<b>TOTAL EXPENSES INCLUDING DEPRECIATION AND AMORTIZATION</b>	<b>\$ 2,321,886</b>	<b>\$ 234,290</b>	<b>\$ 9,386,946</b>	<b>\$ 551,438</b>	<b>\$ 9,938,384</b>

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, 2013

### 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 Hollywood, 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 Broward Behavioral Health Coalition, the managing entity for 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. The Council works 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.

**Transforming Our Community’s Health Initiative (TOUCH)** – This is a collaborative effort program involving more than thirty community organizations and coalitions that work together to support efforts to reduce health disparities and improve the health and well-being of the residents of Broward County.

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

**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, accounting standards generally accepted in the United States of America and the IRS Form 990 requirements. These services can be tailored to the individual needs of potential clients.

The Council developed the web-based Florida Health Data Warehouse, an analytic engine that provides geographically specific analysis functionality by Local Health Planning Council Districts and 67 counties. Health policy and planning administrators may utilize this profile to establish benchmarks and to identify target areas for quality improvement.

Live Scan Fingerprinting for Level II Background Screening is offered to the public. This technology allows for electronic submission of fingerprint screens, with results within 24 to 48 hours, in comparison to the hard card fingerprint submission, which can take 4 to 6 weeks. Council fingerprinting clientele include hospital employees, guardian ad litem programs, doctors' offices, non-profit and social service agencies, and colleges and universities.

**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.

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

**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 Receivable/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.

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

**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, 2013, with few exceptions, the Council is no longer subject to examination by federal tax authorities for any tax years prior to 2010.

**Contributions**

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

**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 September 25, 2013 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. The majority of 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 was approximately \$236,000 for the year ended June 30, 2013.

**NOTE 4 - LEASEHOLD IMPROVEMENTS, FURNITURE AND EQUIPMENT**

Leasehold improvements, and furniture and equipment are comprised of the following at June 30, 2013:

Furniture and equipment	\$ 889,134
Leasehold improvements	<u>705,486</u>
	1,594,620
Less accumulated depreciation and amortization	<u>(885,277)</u>
Leasehold improvements, furniture and equipment – net	<u>\$ 709,343</u>

The depreciation and amortization expense for the year ended June 30, 2013 approximated \$210,000.

**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 \$22,000 at June 30, 2013.

**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 92% of the Council's revenues for the year ended June 30, 2013.

**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. Management believes the concentrations of credit risk with respect to contracts receivable is mitigated by the taxing authority of the governmental entities funding the programs.

**NOTE 7 - COMMITMENT AND CONTINGENCIES (Continued)**

**Leases**

The Council leases its office space with a monthly lease payment of approximately \$20,000. The lease agreement is for a five-year minimum lease term expiring in November 2016, with an option for the Council to renew for three additional five-year terms. Occupancy costs were approximately \$237,000 for the year ended June 30, 2013.

A provision in the lease agreement allowed for the Council to receive proceeds to cover the costs incurred for leasehold improvements made to the lease space. In accordance with this provision, the Council received approximately \$589,000 from the landlord in July 2013 and is recorded as a deferred lease incentive in the statement of financial position. The deferred lease incentive is being amortized on a straight line basis over the initial term of the lease. Amortization of the deferred lease incentive was approximately \$133,000 during the year ended June 30, 2013 and is recorded as an offset to occupancy costs in the statement of functional expenses. As of June 30, 2013, the deferred lease incentive has an unamortized balance of approximately \$455,000.

The future minimum lease payments as of June 30, 2013 approximate the following:

<u>YEAR ENDING</u> <u>JUNE 30,</u>	<u>AMOUNT</u>
2014	\$ 239,000
2015	241,000
2016	242,000
2017	<u>101,000</u>
	<u>\$ 823,000</u>

## **SUPPLEMENTAL INFORMATION**



**MOORE STEPHENS  
LOVELACE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of  
Broward Regional Health Planning Council, Inc.  
Hollywood, Florida

We have audited the financial statements of Broward Regional Health Planning Council, Inc. as of and for the year ended June 30, 2013, and have issued our report thereon dated September 25, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental financial information included on pages 14 through 18, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations* and Chapter 10.650, the Rules of the Auditor, is presented for the purpose of additional analysis and are not a required part of the basic 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  
September 25, 2013

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

**SCHEDULE OF CONTRACT REVENUE**

**Year Ended June 30, 2013**

<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 2013</u>
<u>Contract Revenue - Governmental Agencies</u>				
Ounce of Prevention Fund of Florida	HF12-13-10/93.558- Healthy Families Florida Subcontract	7/1/12-6/30/13	\$ 411,100	\$ 411,100
Children's Services Council of Broward County	12-2565 - Healthy Families Broward	10/1/12-9/30/13	1,950,800	1,943,458
State of Florida Department of Children and Families: Substance Abuse, and Mental Health	JH341/93.958/93.959 60.006/60.030/60.033/60.053/60.055/60.114	7/1/12-6/30/13	1,394,370	1,343,138
Broward County - Ryan White	08 HCS 8128RW/93.914 Title I - Council Support	3/1/12-2/28/13	292,227	292,227
	08 HCS 8128RW/93.914 Title I - Needs Assessment	3/1/12-2/28/13	35,004	35,004
	08 HCS 8128RW/93.914 Title I - CQA	3/1/12-2/28/13	375,997	375,997
	10 HC 8129RW CIED Eligibility	3/1/11-2/28/13	319,868	319,868
	10 HC 8129RW MAI CIED Eligibility	3/1/11-2/28/13	521,890	521,890
State of Florida Department of Health	CORAW-R3/64.032 Local Health Planning	7/1/12-6/30/13	90,909	90,909
Broward County Trauma Management	J6TP001 - Trauma Planning	10/1/12-9/30/13	13,000	13,000
Broward County	11-CP-HCS-8128-LM - Local Match	2/1/12-1/31/13	206,106	140,681
Broward County	13-CP-HIP-8128-2	10/1/12-9/30/13	84,655	57,949
City of Fort Lauderdale	14.241/HOPWA/PHP/STRMU/TBRV	10/1/12-9/30/13	3,240,496	1,995,003
Fed Ctr for Disease Control (CDC)	1U58DP003661-02/93.531	10/1/11-9/30/13	2,058,768	2,058,768
USDA Agriculture Marketing	12-25-G-1545/10.168	10/1/12-9/30/13	89,736	28,942
				<u>9,627,934</u>

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, 2013**

<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 2013</u>
<u>Contract Revenue - Other</u>				
The Jim Moran Foundation	Housing Stability Program	9/1/12-8/31/13	\$ 500,000	\$ 263,783
Workforce 1	51-OJ1-11	1/24/12-6/30/13	6,000	1,212
United Way	Healthy Families Broward	7/1/12-6/30/13	40,000	40,000
Community Foundation of Broward	Lead Agency for HIV Impact	1/13/12-12/31/14	300,000	137,937
Aids United	Lead Agency for HIV Impact	7/1/12-6/30/13	20,000	20,000
Health Foundation of South Florida	2023-72 HARC	2/15/13-2/14/14	50,000	38,848
	2020-89 Matter of Balance	2/15/13-2/14/14	32,800	34,233
Greater Sunrise Chamber of Commerce	Fiscal & MIS Services	10/1/11-6/30/13	46,000	<u>45,480</u>
TOTAL CONTRACT REVENUE				<u><u>\$ 10,209,427</u></u>

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, 2013**

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	JH341	\$ 258,216
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH341	68,857
U.S. Department of Health & Human Services			
Federal Center for Disease Control (CDC)	93.531	1U58DP003661-02	2,058,768
Transforming Our Community Health (TOUCH)			
Broward County			
Title 1 - Planning Council Support	93.914	08 HCS 8128RW	292,227
Title 1 - Program Support	93.914	08 HCS 8129RW	375,997
Title 1 - Needs Assessment	93.914	08 HCS 8128RW	35,004
Centralized Intake & Eligibility Determination - CIED	93.914	10 HCS 8129RW	319,868
Centralized Intake & Eligibility Determination - MAI CIED	93.914	10 MAIHCS 8129RW	521,890
Ounce of Prevention Fund of Florida			
Healthy Families	93.558	HF-12-13-10	411,100
U.S. Department of Housing and Urban Development			
Pass-through:			
City of Fort Lauderdale			
Housing Opportunity for Persons with AIDS (HOPWA)	14.241	Various	1,995,003
U. S. Department of Agriculture			
Marketing Services	10.168	Various	28,942
			<u>\$ 6,365,872</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, 2013**

<u>State Agency Pass-Through Grantor Program Title</u>	<u>State CSFA Number</u>	<u>Contract/ Pass-Through Award Number</u>	<u>State Expenditures Recognized</u>
State of Florida Department of Health Local Health Planning	64.032	CORAW R-3	\$ 90,909
Broward County Substance Abuse and Mental Health Local Match	42.394	11-CP-HCS-8128	140,681
State of Florida Department of Children and Families Substance Abuse Treatment and Aftercare Services for Children	60.030	JH309	43,174
Adult Community Mental Health Support Services	60.053	JH309	929,612
Children's Mental Health Community Support Services	60.055	JH309	6,298
Substance Abuse Treatment and Aftercare Services for Adults	60.033	JH309	20,304
Baker Act	60.006	JH309	7,401
Community Forensic Beds	60.114	JH309	9,276
			<u>\$ 1,247,655</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, 2013**

**(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, 2013. All federal and state financial assistance expended from federal and state agencies are included in the Schedules.

**(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**

To the Board of Directors  
Broward Regional Health Planning Council, Inc.  
Hollywood, Florida

We have audited, 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, the financial statements of Broward Regional Health Planning Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 25, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Broward Regional Health Planning Council, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Broward Regional Health Planning Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Broward Regional Health Planning Council, Inc.'s internal control.

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

To the Board of Directors of  
Broward Regional Health Planning Council, Inc.

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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Moore Stephens Lovelace, P.A.*

**MOORE STEPHENS LOVELACE, P.A.**  
Certified Public Accountants

Miami Lakes, Florida  
September 25, 2013



**MOORE STEPHENS  
LOVELACE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133 AND CHAPTER 10.650, RULES  
OF THE AUDITOR GENERAL**

To the Board of Directors of  
Broward Regional Health Planning Council, Inc.  
Hollywood, Florida

**Report on Compliance for Each Major Federal Program and State Project**

We have audited Broward Regional Health Planning Council, Inc.'s compliance with the types of compliance requirements described in the U.S. Office of Management Budget (OMB) *Circular A-133 Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of Broward Regional Health Planning Council, Inc.'s major Federal programs and State projects for the year ended June 30, 2013. 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.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Broward Regional Health Planning Council, Inc.'s major Federal programs and State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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, 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 project 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 on compliance for each major Federal program and State project. However, our audit does not provide a legal determination of Broward Regional Health Planning Council, Inc.'s compliance.

To the Board of Directors of  
Broward Regional Health Planning Council, Inc.

### **Opinion on Each Major Federal Program and State Project**

In our opinion, Broward Regional Health Planning Council, Inc. complied, in all material respects, with the types of 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, 2013.

### **Report on Internal Control Over Compliance**

Management of Broward Regional Health Planning Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Broward Regional Health Planning Council, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program and State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and State project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program or State project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Moore Stephens Lovelace, P.A.*

**MOORE STEPHENS LOVELACE, P.A.**  
Certified Public Accountants

Miami Lakes, Florida  
September 25, 2013

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

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

**Year Ended June 30, 2013**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

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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*

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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:			Unmodified	
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 and/or Chapter 10.650, 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, 2013**

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
Department of Health and Human Services	
Community Transformation Grants	93.531
Temporary Assistance For Needy Families (TANF)	93.558
HIV Emergency Relief Project Grants	93.914
Block Grants for Community Mental Health Services	93.958
Block Grants for Prevention and Treatment of Substance Abuse	93.959
Department of Housing and Urban Development	
Housing Opportunity for Persons with AIDS (HOPWA)	14.241
<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.**