

BROWARD BEHAVIORAL HEALTH COALITION, INC.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2020

Federal/State Agency Pass-through Entity Federal Program/State Project	Federal CFDA/ State CSFA Number	Contract Number	Contract Term	Reimbursable/ Disbursements/ Expenses	Grants to Subcontracted Providers
U.S. Department of Health and Human Services					
Passed through the Florida Department of Children and Families					
Block Grants for Community Mental Health Services	93.958	JH343	07/01/19 - 06/30/20	\$ 4,341,264	\$ 4,341,264
Medical Assistance Program	93.778	JH343	07/01/19 - 06/30/20	348,332	277,464
Children's Health Insurance Program	93.767	JH343	07/01/19 - 06/30/20	530,929	530,929
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	07/01/19 - 06/30/20	9,172,088	9,172,088
Temporary Assistance for Needy Families	93.558	JH343	07/01/19 - 06/30/20	1,343,215	1,269,322
Community Mental Health Services Block Grant of the Homeless	93.150	JH343	07/01/19 - 06/30/20	325,000	325,000
SAMH Services-Projects of Regional & National	93.243	JH343	07/01/19 - 06/30/20	195,105	195,105
State Targeted Response to the Opioid Crisis Grants	93.788	JH343	07/01/19 - 06/30/20	5,563,280	5,563,280
Social Services Block Grant	93.667	JH343	07/01/19 - 06/30/20	55,556	55,556
Passed through U.S. Department of Agriculture					
Medical Assistance Program	93.778	JH343	07/01/19 - 06/30/20	70,868	-
Block Grants for Community Mental Health Services	93.958	JH343	07/01/19 - 06/30/20	20,888,244	19,456,022
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	07/01/19 - 06/30/20	10,526,765	9,975,568
Children's Health Insurance Program	93.767	JH343	07/01/19 - 06/30/20	23,455	23,455
Passed through Broward County					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	15-CPCCSA-8541-1	07/01/19 - 06/30/20	832,796	832,796
Enhanced Safety of Children affected by Substance Abuse (Family-CPR)	93.087	90CU0086-01-40	07/01/19 - 06/30/20	652,375	652,375
Total Expenditures of Federal Awards				\$ 54,869,272	\$ 52,670,224
State of Florida Department of Children and Families					
Community Forensic Beds and Competency Restoration Training	60.114	JH343	07/01/19 - 06/30/20	2,143,589	2,143,589
Substance Abuse and Mental Health Community Services	60.153	JH343	07/01/19 - 06/30/20	29,675	29,675
Centralized Receiving Systems	60.163	JH343	07/01/19 - 06/30/20	4,305,021	4,305,021
CJMHSR Reinvestment Grant	60.115	LHZ62	07/01/19 - 06/30/20	387,689	387,689
Mental Health State Funded For Profit Subrecipients	60.190	JH343	07/01/19 - 06/30/20	6,183,802	6,183,802
Total State Financial Assistance				\$ 13,049,776	\$ 13,049,776

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
For the Year Ended June 30, 2020

Note A-Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) presents the activity of all federal and state award programs Broward Behavioral Health Coalition, Inc., for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650 Rules of the Auditor General of the State of Florida. Because this schedule presents only a selected portion of the operation of the Broward Behavioral Health Coalition, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Broward Behavioral Health Coalition, Inc.

Note B-Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, Cost principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Federal Indirect Rate

Broward Behavioral Health Coalition, Inc.'s indirect cost is significantly less than ten percent. Broward Behavioral Health Coalition, Inc. did not elect to use the 10 percent de-minimis indirect cost rate.



**INDEPENDENT AUDITOR'S REPORT 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 of
Broward Behavioral Health Coalition, Inc.
Lauderhill, Florida

We have audited, in accordance with the 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, the financial statements of Broward Behavioral Health Coalition, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Broward Behavioral Health Coalition, 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 Broward Behavioral Health Coalition, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Broward Behavioral Health Coalition, 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 a 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.

Our consideration of internal control 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 Behavioral Health Coalition, 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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Thomas & Company CPA, PA". The signature is written in a cursive style.

Thomas & Company CPA, PA
Cooper City, FL
November 30, 2020



THOMAS & COMPANY, C.P.A., P.A.
Certified Public Accountants and Business Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors
Broward Behavioral Health Coalition, Inc.
Lauderhill, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Broward Behavioral Health Coalition, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the *Department of Financial Services' State Project Compliance Supplement* that could have a direct and material effect on each of Broward Behavioral Health Coalition, Inc.'s major federal programs and state projects for the year ended June 30, 2020. Broward Behavioral Health Coalition, 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 Federal and state statutes, regulations, and the terms and conditions of its Federal Awards and State Projects applicable to its Federal Programs and State projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Broward Behavioral Health Coalition, 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State of Florida Chapter 10.650, Rules of the Auditor General. Those standards and the Uniform Guidance and State of Florida 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 the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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Member: American Institute of Certified Accountants & Florida State Board of Accountancy

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 Behavioral Health Coalition, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Broward Behavioral Health Coalition, 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, 2020.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization'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 State project and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of Florida 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 the Organization'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 the Uniform Guidance and State of Florida Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.


Thomas & Company CPA PA
Cooper City, FL
November 30, 2020

BROWARD BEHAVIORAL HEALTH COALITION, INC.
Schedule of Related Party Transaction Adjustments
For the Fiscal Year Ending June 30, 2020

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

NONE

BROWARD BEHAVIORAL HEALTH COALITION, INC.
SCHEDULE OF STATE EARNING
FOR THE YEAR ENDED JUNE 30, 2020

1 Total Expenditures	\$	-
2 Less: Other State and Federal Funds		-
3 Less: Non Match ADM Funds		-
4 Less: Unallowable Cost		-
5 Net Allowable Expenditures		-
6 Maximum Available earnings (Line 5 time 75 %)		-
7 Amount of Funds requiring local match	\$	-
8 Amount of Maximum Available (earnings in excess of) State funds received (line 6 less Line 7)		None

Broward Behavioral Health Coalition, Inc. has met their match requirements through match provided by their subcontractors. Management has received the Schedule of State Earnings from each subcontractor indicating that their individual match has been met.

AUDIT SCHEDULE
 SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
 PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

AGENCY: Broward Behavioral Health Center, Inc.

CONTRACT #: _____
 From 7/1/2019 to 6/30/2020
PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	STATE-DESIGNATED SAMH COST CENTERS																		ADMINISTRATION G	Total Funding (F+G) H
	STATE SAMH-FUNDED COST CENTERS																			
	Residential	Crisis Stabilization	Case Management	Outreach	Outpatient	SA Detoxification	Crisis Support	Medical Services	Prevention	Room and Board	Intervention	Incidental Expenses	Assessments	FACT Team	In-Home On-Site Services	Other Program Services	Total Program Services			
IA. TOTAL STATE SAMH FUNDING																				
(1) From the Region funding contract	\$ 12,045,499	\$ 3,208,675	\$ 3,745,138	\$ 6,091,534	\$ 3,739,416	\$ 2,175,383	\$ 7,715,630	\$ 2,653,713	\$ 2,955,066	\$ 1,924,119	\$ 1,107,803	\$ 3,093,998	\$ 723,345	\$ 802,580	\$ 831,754	\$ 10,996,756	\$ 63,420,409	\$ 2,625,781	\$ 66,046,190	
(2) From the District funding contract																			\$0	
(3) From Hillsborough Kids Inc.	\$ -																		\$0	
(4) From Heartland For Children	\$ -																		\$0	
(5) From Tallahassee DCF																			\$0	
(6) Other																			\$0	
IB. OTHER GOVT. FUNDING																				
(1) Other State Agency Funding				\$ -	\$ -		\$ -	\$ -								\$ -	\$ 436,389	\$ 436,389	\$0	
(2) Medicaid				\$ -	\$ -		\$ -	\$ -								\$ -	\$ -	\$ -	\$0	
(3) Local Government				\$ -	\$ -		\$ -	\$ -								\$ 1,064,474	\$ 1,064,474	\$ -	\$1,064,474	
(4) Federal Grants and Contracts				\$ -	\$ -		\$ -	\$ -								\$ 652,375	\$ 652,375	\$ -	\$652,375	
(5) In-kind from local govt. only				\$ -	\$ -		\$ -	\$ -								\$ 200,000	\$ 200,000	\$ -	\$200,000	
TOT. OTHER GOVT. FUNDING =	\$ 12,045,499	\$ 3,208,675	\$ 3,745,138	\$ 6,091,534	\$ 3,739,416	\$ 2,175,383	\$ 7,715,630	\$ 2,653,713	\$ 2,955,066	\$ 1,924,119	\$ 1,107,803	\$ 3,093,998	\$ 723,345	\$ 802,580	\$ 831,754	\$ 13,349,964	\$ 65,773,647	\$ 2,625,781	\$ 68,399,427	
IC. ALL OTHER REVENUES																				
(1) 1st & 2nd Party Payments				\$ -	\$ -		\$ -	\$ -											\$0	
(2) 3rd Party Payments (except Medicare)				\$ -	\$ -		\$ -	\$ -											\$0	
(3) Medicare				\$ -	\$ -		\$ -	\$ -											\$0	
(4) Contributions and Donations				\$ -	\$ -		\$ -	\$ -											\$0	
(5) Other - Interest & Misc.				\$ -	\$ -		\$ -	\$ -								\$ 95,970	\$ 95,970	\$ -	\$95,970	
(6) Refunds				\$ -	\$ -		\$ -	\$ -											\$0	
(7) In-kind				\$ -	\$ -		\$ -	\$ -											\$0	
TOT. ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,970	\$ 95,970	\$ -	\$ 95,970	
TOTAL PROJECTED FUNDING =	\$ 12,045,499	\$ 3,208,675	\$ 3,745,138	\$ 6,091,534	\$ 3,739,416	\$ 2,175,383	\$ 7,715,630	\$ 2,653,713	\$ 2,955,066	\$ 1,924,119	\$ 1,107,803	\$ 3,093,998	\$ 723,345	\$ 802,580	\$ 831,754	\$ 13,445,964	\$ 65,869,617	\$ 2,625,781	\$ 68,495,398	

PART II: PROJECTED EXPENSES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS																	ADMINISTRATION	Total Funding (F+G) H			
	STATE SAMH-FUNDED COST CENTERS																					
	Combined Programs																					
A	Residential	Crisis Stabilization	Case Management	Outreach	Outpatient	SA Detoxification	Crisis Support	Medical Services	Prevention	Room and Board	Intervention	Incidental Expenses	Assessments	FACT Team	In-Home On-Site Services	Other Program Services	Total Program Services	G	H			
IA. PERSONNEL EXPENSES																						
(1) Salaries	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	722,261	722,261	\$741,971	\$1,464,222	
(2) Fringe Benefits	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	148,497	148,497	187,542	\$115,999	
TOTAL PERSONNEL EXPENSES =	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	870,758	870,758	\$929,513	\$1,766,221	
IB. OTHER EXPENSES																						
(1) Building Occupancy	\$																	21,589	21,589	82,333	\$104,502	
(2) Professional Services	\$																	43,000	43,000	180,979	\$223,979	
(3) Travel	\$																	38,844	38,844	13,232	\$52,076	
(4) Equipment	\$																			16,033	\$16,033	
(5) Food Services	\$																				\$0	
(6) Medical and Pharmacy	\$																				\$0	
(7) Subcontracted Grants	\$	12,045,499	3,208,675	3,745,138	6,091,534	3,739,416	2,175,383	7,715,630	2,653,713	2,965,066	1,924,119	1,107,803	3,093,998	723,345	802,580		831,754	12,189,808	64,613,461	1,255,000	\$65,888,461	
(8) Insurance	\$																				33,187	\$33,187
(9) Interest Paid	\$																					\$0
(10) Operating Supplies & Expenses	\$																	279,960	279,960	136,978	\$416,938	
(11) Other - Training and Program Activities	\$																					\$0
(12) Donated Items	\$																					\$0
TOTAL OTHER EXPENSES =	\$	12,045,499	3,208,675	3,745,138	6,091,534	3,739,416	2,175,383	7,715,630	2,653,713	2,965,066	1,924,119	1,107,803	3,093,998	723,345	802,580		831,754	12,573,181	64,996,834	1,718,342	\$67,715,176	
TOT. PERSONNEL & OTH. EXP. =	\$	12,045,499	3,208,675	3,745,138	6,091,534	3,739,416	2,175,383	7,715,630	2,653,713	2,965,066	1,924,119	1,107,803	3,093,998	723,345	802,580		831,754	13,443,889	65,867,542	2,627,855	\$68,495,398	
IC. DISTRIBUTED INDIRECT COSTS																						
(a) Other Support Costs (Optional)	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$	\$
(b) Administration	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$	\$
TOT. DISTRO INDIRECT COSTS =	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	\$	\$
TOTAL PROJECTED OPER. EXPENSES =	\$	12,045,499	3,208,675	3,745,138	6,091,534	3,739,416	2,175,383	7,715,630	2,653,713	2,965,066	1,924,119	1,107,803	3,093,998	723,345	802,580		831,754	13,443,889	65,867,542	2,627,855	\$ 0.00	
ID. UNALLOWABLE COSTS																						
IE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =	\$																				XXXXXXXXXX	XXXXXXXXXX
TOT. ALLOWABLE PROJ/D OPERATING EXP., Excluding SAMH Credit Equivalent =	\$	12,045,499	3,208,675	3,745,138	6,091,534	3,739,416	2,175,383	7,715,630	2,653,713	2,965,066	1,924,119	1,107,803	3,093,998	723,345	802,580		831,754	13,443,889	65,867,542	2,627,855	XXXXXXXXXX	
IF. CAPITAL EXPENDITURES																						
																					\$	

ID. BUDGET NARRATIVE (attach separate set of worksheets)

PART III: CERTIFICATION

I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract with the department.

Signature - Stephen Zuckerman, Chief Financial Officer

BROWARD BEHAVIORAL HEALTH COALITION, INC.
Schedule of Bed Day Availability Payments
For the Year Ended June 30, 2020

Program	Cost Center	Avg. State Contracted Rate	Total Units of Service Provided	Local Govt. or Other State Agencies	Total Units of Service Paid for by 3rd Party Contracts, Maximum # of Units Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department (G-H or \$0, whichever is greater)
A	B	C	D	E	F	G	H	I
Children's MH	Crisis Stabilization Unit	\$ 362.41	681	-	681	\$ 246,713	\$ 246,713	-
Adult MH	Crisis Stabilization Unit	362.41	8,173	-	8,173	2,961,962	2,961,962	-
Children's	Substance Abuse Detox	319.79	529	-	529	169,140	169,140	-
Adult SA	Substance Abuse Detox	319.79	5,078	-	5,078	1,623,769	1,623,770	-
Adult MH	Short-term Residential	\$ 257.11	5,110	-	5,110	\$ 1,313,832	\$ 1,313,832	-

Total Amount Owed to Department = -

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTE TO THE SCHEDULES OF STATE EARNINGS, COST CENTER ACTUAL
EXPENSES AND REVENUE AND BED DAY AVAILABILITY PAYMENTS
For the Year Ended June 30, 2020

General

The Schedules of State Earnings, Cost Center Actual Expenses and Revenues and Bed-day Availability payments were prepared in accordance with the requirements included in the State Contracts

BROWARD BEHAVIORAL HEALTH COALITION, INC.
Schedule of findings and questioned costs
For the year ended June 30, 2020

Summary of Auditor’s Results

1. The Auditor’s report express an unmodified opinion on the general-purpose financial statements of Broward Behavioral Health Coalition, Inc.
2. No Instances of noncompliance were disclosed during the audit of the financial statements as reported in the Independent Auditor’s report on compliance and on Internal Control over Financial Reporting based on and Audit of the General purpose financial statements performed in accordance with Government Auditing Standard
3. No instances of noncompliance material to the financial statements of Broward Behavioral Health Coalition, Inc., were disclosed during the audit.
4. There was no reportable condition relating to the audit of a major federal program and state projects as reported in the independent Auditor’s report on compliance and internal control over compliance applicable to each major Federal Program and State Project.
5. The Auditor’s report on compliance for the major federal programs and state projects for the Broward Behavioral Health Coalition, Inc., expresses an unmodified opinion. This is a **low risk** auditee.
6. The Programs/projects tested as major programs / projects included the following:

Federal Program	Federal CFDA #
Department of Health and Human Services	
Prevention & Treatment of Substance Abuse	93.959
Temporary Assistance for Needy Families	93.558
State Project	State CSFA #
State of Florida Department of Children and Families	
Mental Health State Funded for Profit Subrecipients	60.190
Centralized Receiving Systems	60.163

7. Dollar threshold used to distinguish between Type A and Type B Program for Federal Awards \$ 1,646,078
8. Dollar threshold used to distinguish between Type A and Type B Program for State Awards \$ 391,493

BROWARD BEHAVIORAL HEALTH COALITION, INC.
Schedule of findings and questioned costs (Cont.)
For the year ended June 30, 2020

A. Findings – Financial Statements	- None
Findings and questions costs	
B. Findings and questioned costs major Federal Programs	- None
C. Findings and Questioned costs major State Projects	- None
D. Summary of Schedule of prior Year findings	- None
E. Related Party Transaction	- None
F. No Management letter was issued	