

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, 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	<u>Grants to Subcontracted Providers</u>
<u>Federal Awards</u>					
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	KH225	7/1/19-6/30/20	\$ 45,425,958	\$ 43,243,888
Medical Assistance Program	93.778	KH225	7/1/19-6/30/20	976,521	760,578
Projects for Assistance in Transition from Homelessness	93.150	KH225	7/1/19-6/30/20	204,602	204,602
Children's Health Insurance Program	93.767	KH225	7/1/19-6/30/20	383,989	383,989
Children with Serious Emotional Disturbances	93.104	KH225	7/1/19-6/30/20	812,561	470,746
Block Grants for Prevention and Treatment of Substance Abuse	93.959	KH225	7/1/19-6/30/20	32,970,709	31,657,034
Temporary Assistance for Needy Families	93.558	KH225	7/1/19-6/30/20	1,246,104	1,133,524
State Targeted Response to the Opioid Crisis Grants	93.788	KH225	7/1/19-6/30/20	2,678,604	2,494,834
Mental Health Disaster Assistance and Emergency Mental Health	93.982	KH225	7/1/19-6/30/20	125,000	125,000
Social Services Block Grant	93.667	KH225	7/1/19-6/30/20	144,444	144,444
Total Federal Awards				<u>84,968,492</u>	<u>80,618,639</u>
State Financial Assistance					
State of Florida Department of Children and Families					
SAMH Community Services	60.153	KH225	7/1/19-6/30/20	234,185	234,185
Community Forensic Beds and Competency Restoration Training	60.114	KH225	7/1/19-6/30/20	652,000	652,000
Substance Abuse and Mental Health Crisis Prevention and Stabilization Services	60.155	KH225	7/1/19-6/30/20	455,000	455,000
SAMH-ME State Funded Federal Excluded Services	60.190	KH225	7/1/19-6/30/20	250,000	250,000
Total State Financial Assistance				<u>1,591,185</u>	<u>1,591,185</u>
Total Federal Awards and State Financial Assistance				<u>\$ 86,559,677</u>	<u>\$ 82,209,824</u>

"The Accompanying Notes are an Integral Part of this Schedule"

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, 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 for South Florida Behavioral Health Network, 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 South Florida Behavioral Health Network, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the South Florida Behavioral Health Network, 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

South Florida Behavioral Health Network, Inc. does not have an established federal indirect cost rate. As a result, South Florida Behavioral Health Network, Inc. did elect to use the 10 percent de-minimis indirect cost rate.

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, INC.
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	Related Party	Allocation of Related Party Transactions Adjustment					Total
		State-Designated Cost Centers					
		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

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, INC
SCHEDULE OF STATE EARNINGS
FOR THE YEAR ENDED JUNE 30, 2020

1	Total Expenditures	\$	-
2	Less Other State and Federal Funds		-
3	Less Non-Match SAMH Funds		-
4	Less Unallowable Costs per 65E-14, F.A.C.		-
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)		-
6	Maximum Available Earnings (Line 5 times 75%)		-
7	Amount of State Funds Requiring Match		-
8	Amount Due to Department (If Negative) (Subtract line 7 from line 6)		-

NOTE:

South Florida Behavioral Health Network, Inc. has met their match requirements through match provided by their subcontractors. Management will review Schedule of State Earnings from each subcontractor indicating that their individual match has been met.

**SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK INC
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE**

A	Residential	Crisis Stabilization	Case Management	Outreach	Outpatient	SA Detoxification	Crisis Support	Medical Services	Prevention
IA. TOTAL STATE SAMH FUNDING									
(1) From the Region funding contract	\$ 20,032,375	\$ 8,129,925	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164
IB. OTHER GOVT. FUNDING									
(1) Other State Agency Funding	\$			\$	\$		\$	\$	
(2) Medicaid	\$			\$	\$		\$	\$	
(3) Local Government	\$	\$ 3,465,055		\$	\$		\$	\$	
(4) Federal Grants and Contracts	\$			\$	\$		\$	\$	
(5) In-kind from local govt. only	\$			\$	\$		\$	\$	
TOT. OTHER GOVT. FUNDING =	\$ 20,032,375	\$ 11,594,980	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164
	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES									
(1) 1st & 2nd Party Payments	\$			\$	\$		\$	\$	
(2) 3rd Party Payments (except Medicare)	\$			\$	\$		\$	\$	
(3) Medicare	\$			\$	\$		\$	\$	
(4) Contributions and Donations	\$			\$	\$		\$	\$	
(5) Other - Grants, Interest & Misc.	\$			\$	\$		\$	\$	
(6) Refunds	\$			\$	\$		\$	\$	
(7) In-kind	\$			\$	\$		\$	\$	
TOT. ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL PROJECTED FUNDING =	\$ 20,032,375	\$ 11,594,980	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164
	=====	=====	=====	=====	=====	=====	=====	=====	=====

Short Term Residential	Intervention	Incidental Expenses	Assessments	FACT Team	In-Home On-Site Services	CCST	Other SAMH Projects	Other Grant funded Services	Total Program Services	ADMINISTRATION G	Total Funding H
\$ 2,966,743	\$ 1,154,162	\$ 1,793,145	\$ 798,016	\$ 2,989,155	\$ 3,054,762	\$ 1,327,652	13,003,393		\$ 81,738,979	\$4,008,038	\$85,747,017
											\$0
											\$0
							\$ 287,212	\$ -	\$ 287,212	\$0	\$287,212
										\$0	\$0
							\$ 731,305	\$ 13,145,240	\$ 17,341,600	\$161,256	\$17,502,856
									\$ -		\$0
									\$ -	\$ -	\$0
\$ 2,966,743	\$ 1,154,162	\$ 1,793,145	\$ 798,016	\$ 2,989,155	\$ 3,054,762	\$ 1,327,652	14,021,910	\$ 13,145,240	\$ 99,367,791	\$ 4,169,294	\$ 103,537,085
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
									\$ -	\$0	\$0
									\$ -	\$0	\$0
									\$ -	\$0	\$0
									\$ -	\$0	\$0
								\$ 227,095	\$ 227,095	\$0	\$227,095
									\$ -		\$0
									\$ -	\$ -	\$0
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,095	\$ 227,095	\$ -	\$ 227,095
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
\$ 2,966,743	\$ 1,154,162	\$ 1,793,145	\$ 798,016	\$ 2,989,155	\$ 3,054,762	\$ 1,327,652	14,021,910	\$ 13,372,335	\$ 99,594,886	\$ 4,169,294	\$ 103,764,181
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

PART II: PROJECTED EXPENSES

EXPENSE CATEGORIES									
	Residential	Crisis Stabilization	Case Management	Outreach	Outpatient	SA Detoxification	Crisis Support	Medical Services	Prevention
IIA. PERSONNEL EXPENSES									
(1) Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONNEL EXPENSES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIB. OTHER EXPENSES									
(1) Building Occupancy	\$								
(2) Professional Services	\$								
(3) Travel	\$								
(4) Equipment	\$								
(5) Food Services	\$								
(6) Medical and Pharmacy	\$								
(7) Subcontracted Grants	\$ 20,032,375	\$ 11,594,979	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164
(8) Insurance	\$								
(9) Interest Paid	\$								
(10) Operating Supplies & Expenses	\$								
(11) Other -Training and Program Activities	\$								
(12) Leasehold Renovations	\$								
TOTAL OTHER EXPENSES =	\$ 20,032,375	\$ 11,594,979	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164
TOT. PERSONNEL & OTH. EXP. =	\$ 20,032,375	\$ 11,594,979	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164
IIIC. DISTRIBUTED INDIRECT COSTS									
(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. DISTR'D INDIRECT COSTS =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PROJECTED OPER. EXPENSES =	\$ 20,032,375	\$ 11,594,979	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =	\$			\$	\$		\$	\$	
TOT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	\$ 20,032,375	\$ 11,594,979	\$ 4,130,498	\$ 1,957,019	\$ 6,425,502	\$ 2,360,573	\$ 4,806,959	\$ 2,704,936	\$ 4,104,164

STATE-DESIGNATED SAMH COST CENTERS

STATE SAMH-FUNDED COST CENTERS

Combined Programs

Short Term Residential	Intervention	Incidental Expenses	Assessments	FACT Team	In-Home On-Site Services	CCST	Other SAMH Projects	Other Grant funded Services	Total Program Services	ADMINISTRATION G	Total Funding (F+G) H
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,135	\$ 494,135	\$ 2,883,213	\$ 3,377,348
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,383	\$ 96,383	\$ 558,167	\$ 654,550
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 590,518	\$ 590,518	\$ 3,441,380	\$ 4,031,898
								\$ 12,922	\$ 12,922	\$ 235,692	\$ 248,614
								\$ 303,587	\$ 303,587	\$ 136,029	\$ 439,616
								\$ 1,965	\$ 1,965	\$ 58,917	\$ 60,882
								\$ -	\$ -	\$ -	\$ 0
								\$ -	\$ -	\$ -	\$ 0
								\$ -	\$ -	\$ -	\$ 0
\$	2,966,743	1,154,162	1,793,145	798,016	2,989,155	3,054,762	1,327,652	13,474,128	287,224	85,961,992	\$85,961,992
									\$ -	\$ 24,297	\$ 24,297
									\$ 53,270	\$ 53,270	\$ 331,039
									\$ -	\$ -	\$ 0
								\$ 12,722,905	\$ 12,722,905		\$ 12,722,905
\$	2,966,743	1,154,162	1,793,145	798,016	2,989,155	3,054,762	1,327,652	13,474,128	13,381,873	99,056,641	732,704 \$ 99,789,345
\$	2,966,743	1,154,162	1,793,145	798,016	2,989,155	3,054,762	1,327,652	13,474,128	13,972,391	99,647,159	4,174,084 \$ 103,821,244
\$	-	-	-	-	-	-	-	-	-		
\$	-	-	-	-	-	-	1	\$	-		
\$	-	-	-	-	-	-	1	\$	-		
\$	2,966,743	1,154,162	1,793,145	798,016	2,989,155	3,054,762	1,327,653	13,474,128	13,972,391	99,647,159	4,174,084 \$ 0.00
\$	-	-	-	-	-	-	-	-	-	-	XXXXXXXXXX
										XXXXXXXXXX	XXXXXXXXXX
\$	2,966,743	1,154,162	1,793,145	798,016	2,989,155	3,054,762	1,327,653	13,474,128	13,972,391	99,647,159	4,174,084 XXXXXXXXXX

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, 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	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	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 <u>greater</u>)
A	B	C	D	E	(D-E) F	G	(F x C) H	I
Mental Health	Crisis Stabilization Unit	405.48	20,050		20,050	8,129,925	8,174,018	-
Substance Abuse	Substance Abuse Detox	331.96	7,111		7,111	2,360,573	2,360,573	-
Mental Health	Short-term Residential Treatment	273.08	10,864		10,864	2,966,742	2,966,742	-

Total Amount Owed to Department = 0

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, 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



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

**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
South Florida Behavioral Health Network, Inc.
Miami, 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 South Florida Behavioral Health Network, Inc.(a nonprofit organization), which comprise of 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 December 4, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered South Florida Behavioral Health Network, 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 South Florida Behavioral Health Network, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 South Florida Behavioral Health Network, 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, flowing style.

Thomas & Company CPA, PA
Cooper City, FL
December 4, 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
South Florida Behavioral Health Network, Inc.
Miami, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited South Florida Behavioral Health Network, 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 South Florida Behavioral Health Network, Inc.’s major federal programs and state projects for the year ended June 30, 2020. South Florida Behavioral Health Network, 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 Awards applicable to its Federal Programs and State Projects.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of South Florida Behavioral Health Network, 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, 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.

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 the Organization's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Organization 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 and 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
December 4, 2020

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, INC.

Schedule of findings and questioned costs

For the year ended June 30, 2020

Summary of Auditor's Results

1. The Auditors report express an unmodified opinion on the general-purpose financial statements of South Florida Behavioral Health Network, 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 South Florida Behavioral Health Network, 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 South Florida Behavioral Health Network, 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 #

Block Grants for Community Mental Health Services	93.958
Temporary Assistance for Needy Families	93.558

State Project

CSFA #

State of Florida Department of Children and Families Community Forensic Beds and Competency Restoration	60.114
Substance Abuse and Mental Health Crisis Prevention and Stabilization Services	60.155

7. Dollar threshold used to distinguish between type A and Type B Program for Federal Awards \$ 2,549,055
8. Dollar threshold used to distinguish between type A and Type B Program for State Awards \$ 750,000

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, 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	