

**BROWARD BEHAVIORAL HEALTH COALITION, INC.**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**For the Year Ended June 30, 2021**

Federal/State Agency Pass-through Entity Federal Program/State Project	AL Number	Contract Number	Contract Term	Disbursements/ Expenditures	Subcontracted to Providers
<b>U.S. Department of Health and Human Services</b>					
<b>Passed through the Florida Department of Children and Families</b>					
Block Grants for Community Mental Health Services	93.958	JH343	07/01/2020 - 06/30/2021	\$ 4,268,004	\$ 4,245,310
Medical Assistance Program	93.778	JH343	07/01/2020 - 06/30/2021	251,294	238,891
Children's Health Insurance Program	93.767	JH343	07/01/2020 - 06/30/2021	490,026	490,026
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	07/01/2020 - 06/30/2021	9,378,799	9,378,799
Temporary Assistance for Needy Families	93.558	JH343	07/01/2020 - 06/30/2021	1,335,597	1,335,597
Community Mental Health Services Block Grant of the Homeless	93.150	JH343	07/01/2020 - 06/30/2021	442,595	442,595
SAMH Services-Projects of Regional & National	93.243	JH343	07/01/2020 - 06/30/2021	199,557	199,557
State Targeted Response to the Opioid Crisis Grants	93.788	JH343	07/01/2020 - 06/30/2021	7,172,775	7,172,776
Emergency COVID-19	93.665	JH343	07/01/2020 - 06/30/2021	250,000	250,000
Coronavirus Relief Fund	21.019	JH343	07/01/2020 - 12/31/2021	90,963	90,963
<b>Passed through U.S. Department of Agriculture</b>					
Medical Assistance Program	93.778	JH343	07/01/2020 - 06/30/2021	251,294	238,891
Block Grants for Community Mental Health Services	93.958	JH343	07/01/2020 - 06/30/2021	22,146,956	20,767,394
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	07/01/2020 - 06/30/2021	10,980,633	10,434,891
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	JH343	07/01/2020 - 06/30/2021	70,976	70,976
Coronavirus Relief Fund	21.019	JH343	07/01/2020 - 06/30/2021	22,421	22,421
<b>Passed through Broward County</b>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	15-CPCCSA-8541-1	07/01/2020 - 06/30/2021	1,083,543	1,083,543
Enhanced Safety of Children affected by Substance Abuse (Family-CPR)	93.087	90CU0086-01-40	07/01/2020 - 06/30/2021	577,791	577,791
<b>Total Expenditures of Federal Awards</b>				<b>\$ 59,013,224</b>	<b>\$ 57,040,421</b>
<b>State of Florida Department of Children and Families</b>					
Community Forensic Beds and Competency Restoration Training	60.114	JH343	07/01/2020 - 06/30/2021	1,981,331	1,981,331
Centralized Receiving Systems	60.163	JH343	07/01/2020 - 06/30/2021	4,129,201	4,129,201
CJMHSR Reinvestment Grant	60.115	LHZ79	07/01/2020 - 06/30/2021	414,664	414,664
Mental Health State Funded For Profit Subrecipients	60.190	JH343	07/01/2020 - 06/30/2021	664,969	664,969
<b>Total State Financial Assistance</b>				<b>\$ 7,190,165</b>	<b>\$ 7,190,165</b>

**BROWARD BEHAVIORAL HEALTH COALITION, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**For the Year Ended June 30, 2021**

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**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, 2021. 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, 2021, 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 17, 2021.

**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 cursive script that reads "Thomas & Company CPA, PA".

Thomas & Company CPA, PA  
Cooper City, FL  
November 17, 2021



**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, 2021. 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.

9710 Stirling Rd., Suite # 101&102, Cooper City, Florida 33024  
TEL: (954) 435 7272, (954) 270 7849 FAX: (954) 435 5558 EMAIL: josecpa@jttepa.com  
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, 2021.

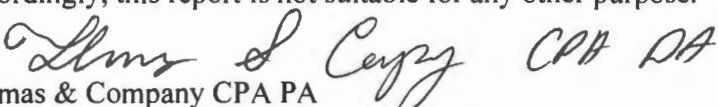
### **Report on Internal Control Over Compliance**

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 17, 2021

**BROWARD BEHAVIORAL HEALTH COALITION, INC.**  
**Schedule of Related Party Transaction Adjustments**  
**For the Fiscal Year Ending June 30, 2021**

	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, 2021**

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)		<b>None</b>

*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 7/1/2020 to 6/30/2021

**PART I: ACTUAL FUNDING SOURCES & REVENUES**

FUNDING SOURCES & REVENUES	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			
A																				
<b>IA. TOTAL STATE SAMH FUNDING</b>																				
(1) From the Region funding contract	\$ 10,411,970	\$ 3,591,765	\$ 3,432,166	\$ 5,307,604	\$ 3,375,209	\$ 1,596,920	\$ 8,410,702	\$ 2,865,851	\$ 2,784,875	\$ 1,875,111	\$ 906,348	\$ 2,946,282	\$ 364,449	\$ 914,082	\$ 664,322	\$ 12,287,916	\$ 61,535,572	\$2,591,820	\$64,127,391	
(2) From the District funding contract																			\$0	
(3) From Hillsborough Kids Inc.	\$ -						\$ -												\$0	
(4) From Heartland For Children	\$ -																		\$0	
(5) From Tallahassee DCF																		\$0	\$414,664	
(6) Other																		\$0	\$0	
<b>IB. OTHER GOVT. FUNDING</b>																				
(1) Other State Agency Funding	\$ -			\$ -	\$ -		\$ -											\$0	\$0	
(2) Medicaid	\$ -			\$ -	\$ -		\$ -											\$0	\$0	
(3) Local Government	\$ -			\$ -	\$ -		\$ -									\$ 1,320,103	\$ 1,320,103	\$0	\$1,372,670	
(4) Federal Grants and Contracts	\$ -			\$ -	\$ -		\$ -									\$ 575,791	\$ 575,791	\$0	\$575,791	
(5) In-kind from local govt. only	\$ -			\$ -	\$ -		\$ -									\$ 140,000	\$ 140,000	\$0	\$140,000	
<b>TOT. OTHER GOVT. FUNDING =</b>	\$ 10,411,970	\$ 3,591,765	\$ 3,432,166	\$ 5,307,604	\$ 3,375,209	\$ 1,596,920	\$ 8,410,702	\$ 2,865,851	\$ 2,784,875	\$ 1,875,111	\$ 906,348	\$ 2,946,282	\$ 364,449	\$ 914,082	\$ 664,322	\$ 14,740,474	\$ 63,988,130	\$ 2,644,387	\$ 66,832,616	
<b>IC. ALL OTHER REVENUES</b>																				
(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.	\$ -			\$ -	\$ -		\$ -									\$ 5,795	\$ 5,795	\$72,024	\$77,817	
(6) Refunds	\$ -			\$ -	\$ -		\$ -												\$0	
(7) In-kind	\$ -			\$ -	\$ -		\$ -												\$0	
<b>TOT. ALL OTHER REVENUES =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,795	\$ 5,795	\$72,024	\$77,817	
<b>TOTAL PROJECTED FUNDING =</b>	\$ 10,411,970	\$ 3,591,765	\$ 3,432,166	\$ 5,307,604	\$ 3,375,209	\$ 1,596,920	\$ 8,410,702	\$ 2,865,851	\$ 2,784,875	\$ 1,875,111	\$ 906,348	\$ 2,946,282	\$ 364,449	\$ 914,082	\$ 664,322	\$ 14,746,269	\$ 63,993,923	\$ 2,716,411	\$ 66,710,334	

**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			
<b>IA. PERSONNEL EXPENSES</b>																					
(1) Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(2) Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL PERSONNEL EXPENSES =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>IB. OTHER EXPENSES</b>																					
(1) Building Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(2) Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(3) Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(4) Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(5) Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(6) Medical and Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(7) Subcontracted Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(8) Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(10) Operating Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(11) Other - Training and Program Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL OTHER EXPENSES =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>IC. DISTRIBUTED INDIRECT COSTS</b>																					
(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(b) Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOT. DISTRD INDIRECT COSTS =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL PROJECTED OPER. EXPENSES =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>ID. UNALLOWABLE COSTS</b>																					
<b>IE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>IF. CAPITAL EXPENDITURES</b>																				\$ -	\$ -

**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, 2021**

Program	Cost Center	Avg. State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party		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)
				Local Govt. or Other State Agencies	Local Govt. or Other State Agencies				
A	B	C	D	E	(D-E)	F	G	(F x C)	H
Children's MH	Crisis Stabilization Unit	\$ 362.41	207	-	-	207	\$ 75,000	\$ 75,000	-
Adult MH	Crisis Stabilization Unit	362.41	9,704	-	-	9,704	3,516,765	3,516,765	-
Children's	Substance Abuse Detox	319.79	235	-	-	235	75,000	75,000	-
Adult SA	Substance Abuse Detox	319.79	4,759	-	-	4,759	1,521,920	1,521,920	-
Adult MH	Short-term Residential	\$ 257.11	4,745	-	-	4,745	\$ 1,219,987	\$ 1,219,987	-

*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, 2021**

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**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, 2021**

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**SUMMARY OF AUDITORS' RESULTS**

**Section I - Summary of Auditors Results**

**Financial Statements**

**Type of Auditors Report Issued:**

**Unmodified**

Internal Control over Financial Reporting:

- Significant deficiency(es) identified ? \_\_\_ Yes     X  None
- Material weakness identified ? \_\_\_ Yes     X  No
- Non-Compliance material to financial statement noted ? \_\_\_ Yes     X  No

**Federal Awards**

Internal Control over Major Federal Programs:

- Significant deficiency(es) identified? \_\_\_ Yes     X  None
- Material weakness identified? \_\_\_ Yes     X  No

**Type of Auditors Report issued on Compliance for major Programs: Unmodified**

Any audit findings disclosed that are required to be reported in Accordance with 2 CFR ? \_\_\_ Yes     X  No

**Identification of major Programs:**

**Federal**

<b>AL #</b>	<b>Name of Federal Program or Cluster</b>
93.958	Block Grants for Community Mental Health Services
93.788	State Targeted Response to the Opiod Crisis Grants
93.087	Enhanced Safety of Children affected by Substance Abuse (Family-CPR)

**STATE**

<b>AL #</b>	<b>Name of State Project</b>
60.163	Centralized Receiving Systems

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,770,397

Auditee qualified as low-risk auditee?  X  Yes    \_\_\_ No

**BROWARD BEHAVIORAL HEALTH COALITION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**SUMMARY OF AUDITORS' RESULTS (Continued.)**

**Section II-Financial Statement findings**

The audit disclosed no matters that are reportable

**Section III – Major Federal Awards Programs – Findings and questioned costs**

The audit disclosed no matters that are reportable

**Section IV – Major Federal Awards Programs – Summary of prior Audit Findings**

No prior audit findings were reported

**Section V - Management letter**

No Management letter issued