

BROWARD BEHAVIORAL HEALTH COALITION, INC.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2022

Federal/State Agency Pass-through Entity Federal Program/State Project	AL Number	Contract Number	Contract Term	Disbursements/ Expenditures	Subcontracted to 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	07/01/2021- 06/30/2022	\$ 32,385,056	\$ 31,436,754
Medical Assistance Program	93.778	JH343	07/01/2021- 06/30/2022	663,670	-
Children's Health Insurance Program	93.767	JH343	07/01/2021- 06/30/2022	334,702	334,702
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	07/01/2021- 06/30/2022	24,788,185	23,938,362
Temporary Assistance for Needy Families	93.558	JH343	07/01/2021- 06/30/2022	1,773,288	1,438,985
Projects for Assistance in Transition from Homelessness (PATH)	93.150	JH343	07/01/2021- 06/30/2022	449,639	449,639
State Targeted Response to the Opioid Crisis Grants	93.788	JH343	07/01/2021- 06/30/2022	6,911,361	6,752,669
Covid - 19 - Emergency COVID-19	93.665	JH343	07/01/2021- 06/30/2022	227,023	227,023
Covid - 19 - Coronavirus Relief Fund	21.019	JH343	07/01/2021 - 12/31/2022	833,333	690,100
Passed through U.S. Department of Agriculture					
Comprehensive Community Menal Health Services for Children with Serious Emotional Disturbences (SED)	93.104	15-CPCCSA-8541-1	07/01/2021- 06/30/2022	934,332	934,332
Passed through Broward County					
Enhanced Safety of Children affected by Substance Abuse (Family-CPR)	93.087	90CU0086-01-40	07/01/2021- 06/30/2022	562,320	562,320
Total Expenditures of Federal Awards				\$ 69,862,909	\$ 66,764,886
State of Florida Department of Children and Families					
Community Forensic Beds and Competency Restoration Training	60.114	JH343	07/01/2021- 06/30/2022	1,942,836	1,942,836
Substance Abuse and Mental Health Community Services	60.153	JH343	07/01/2021- 06/30/2022	494,048	494,048
Centralized Receiving Systems	60.163	JH343	07/01/2021- 06/30/2022	4,419,676	4,419,676
CJMHSR Reinvestment Grant	60.115	LHZ79	07/01/2021- 06/30/2022	333,667	333,667
Mental Health State Funded For Profit Subrecipients	60.190	JH343	07/01/2021- 06/30/2022	1,181,673	1,181,673
Total State Financial Assistance				\$ 8,371,900	\$ 8,371,900

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
For the Year Ended June 30, 2022

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, 2022, 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 1, 2022.

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.

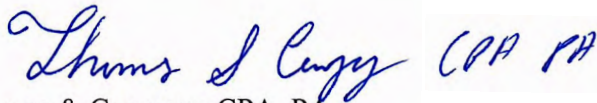
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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.



Thomas & Company CPA, PA
Cooper City, FL
December 1, 2022



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

Opinion on 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 identified as subject to audit in the OMB 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 The Organization's major federal programs and state projects for the year ended June 30, 2022. The Organization'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.

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, 2022.

Basis for Opinion on Each Major Federal Program and State Project

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 Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of The Organization to meet our other ethical responsibilities, I accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of The Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable The Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion The Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirement referred to

above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance The Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding The Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of The Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of The Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

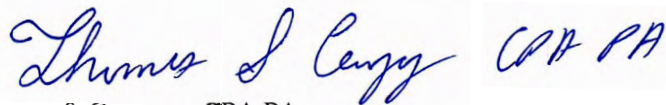
Report on Internal Control over Compliance

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 and state project on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 and 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 and 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose.



Thomas & Company CPA, PA.
Cooper City, Florida
December 1, 2022

BROWARD BEHAVIORAL HEALTH COALITION, INC.
Schedule of Related Party Transaction Adjustments
For the Fiscal Year Ending June 30, 2022

	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, 2022

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 7/1/2021 to 6/30/2022

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS															ADMINISTRATION	Total Funding (F+G)	
	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	In-Home On-Site Services	Other Program Services			Total Program Services
IA. TOTAL STATE SAMH FUNDING																		
(1) From the Region funding contract	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 15,268,659	\$ 73,309,458	\$3,098,021	\$76,407,479
(2) From the District funding contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) From Hillsborough Kids Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) From Heartland For Children	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) From Tallahassee DCF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,667	\$ 333,667	\$ -	\$333,667
(6) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IB. OTHER GOVT. FUNDING																		
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,248,883	\$ 1,248,883	\$53,605	\$1,302,488
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,320	\$ 562,320	\$ -	\$562,320
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 709,427	\$ 709,427	\$ -	\$709,427
TOT. OTHER GOVT. FUNDING =	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 16,122,666	\$ 76,163,755	\$ 3,151,626	\$ 79,315,380
IC. ALL OTHER REVENUES																		
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other - Interest & Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,365	\$ 8,365	\$71,442	\$79,807
(6) Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) In-kind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,365	\$ 8,365	\$ 72,553	\$ 80,918
TOTAL PROJECTED FUNDING =	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 16,131,331	\$ 76,172,120	\$ 3,224,179	\$ 79,396,300

PART II: PROJECTED EXPENSES

STATE-DESIGNATED SAMH COST CENTERS																		
STATE SAMH-FUNDED COST CENTERS																		
EXPENSE CATEGORIES	Combined Programs															ADMINISTRATION G	Total Funding (F+G) H	
	Residential	Crisis Stabilization	Case Management	Outreach	Outpatient	SA Detoxification	Crisis Support	Medical Services	Prevention	Room and Board	Intervention	Incidental Expenses	Assessments	In-Home On-Site Services	Other Program Services			Total Program Services
IA. PERSONNEL EXPENSES																		
(1) Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	736,487	\$1,448,754
(2) Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	157,753	306,017
TOTAL PERSONNEL EXPENSES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	894,240	\$1,755,771
IB. OTHER EXPENSES																		
(1) Building Occupancy	\$																20,558	85,413
(2) Professional Services	\$																1,036,281	900,169
(3) Travel	\$																22,185	7,983
(4) Equipment	\$																	
(5) Food Services	\$																	
(6) Medical and Pharmacy	\$																	
(7) Subcontracted Grants	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 15,268,669	\$ 73,309,458	50,146	\$73,309,458
(8) Insurance	\$																	\$50,146
(9) Interest Paid	\$																	\$0
(10) Operating Supplies & Expenses	\$																20,775	215,368
(11) Other - Training and Program Activities	\$																356,037	\$367,417
(12) Donated Items	\$																709,427	\$709,427
TOTAL OTHER EXPENSES =	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 17,433,931	\$ 74,474,720	\$ 1,270,459	\$ 76,745,180
TOT. PERSONNEL & OTH. EXP. =	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 18,328,171	\$ 76,368,960	\$ 3,026,230	\$ 79,395,189
IC. DISTRIBUTED INDIRECT COSTS																		
(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(b) Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOT. DISTRD INDIRECT COSTS =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL PROJECTED OPER. EXPENSES =	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 18,328,171	\$ 76,368,960	\$ 3,026,230	\$ 0.00
ID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		XXXXXXXXXX
IE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =																		XXXXXXXXXX
TOT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	\$ 13,836,707	\$ 4,195,601	\$ 3,179,967	\$ 5,028,965	\$ 2,523,631	\$ 1,953,353	\$ 10,274,766	\$ 2,590,052	\$ 5,357,191	\$ 2,047,801	\$ 1,411,897	\$ 4,688,540	\$ 336,037	\$ 616,681	\$ 18,328,171	\$ 76,368,960	\$ 3,026,230	XXXXXXXXXX
IF. CAPITAL EXPENDITURES																		
IG. 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, 2022

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 (F x C)	Amount Owed to Department (G-H or \$0, whichever is <u>greater</u>)
				Contracts, Local Govt. or Other State Agencies					
A	B	C	D	E	(D-E)	F	G	H	I
Children's MH	Crisis Stabilization Unit	\$ 431.33	263	-		263	113,302	113,302	-
Adult MH	Crisis Stabilization Unit	431.33	9,464			9,464	4,082,303	4,082,303	-
Children's SA	Substance Abuse Detox	400.31	824	-		824	329,965	329,965	-
Adult SA	Substance Abuse Detox	400.31	4,055			4,055	1,623,389	1,623,389	-
Adult MH	Short-term Residential	\$ 344.22	4,461	-		4,461	1,535,720	1,535,720	-
<i>Total Amount Owed to Department =</i>									-

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, 2022

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, 2022**

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 and State Projects

Internal Control over Major Federal Programs or State Project:

- 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 or Chapter 10.656 Rules of Auditor General ___ Yes X No

Identification of major Programs:

Federal

AL #	Name of Federal Program or Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.558	Temporaty Assitance for Needy Families
93.104	Comprehensive Community MH Svcs for Children with Emotional Disturbances
21.019	Corona Virus Relief Fund

State

CSFA #	of State Project
60.163	Centralized Receiving Systems
60.153	Substance Abuse and Mental Health Community Services

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 2,095,887

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, 2022

SUMMARY OF AUDITORS' RESULTS (Continued.)

Section II-Financial Statement findings

The audit disclosed no matters that are reportable

Section III – Major Federal Awards Programs/State Projects – Findings and questioned costs

The audit disclosed no matters that are reportable

Section IV – Major Federal Awards Programs/State Projects – Summary of prior Audit Findings

No prior audit findings were reported

Section V - Management letter

No Management letter issued