

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, INC.
SCHEDULE OF EXPENDITURE 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 | Total Expenditures | Passed Throught to Subrecipients |
|---|--------------|--------------------|------------------|-----------------------|--|
| Federal Awards | | | | | |
| U.S. Department of Health and Human Services | | | | | |
| <i>Passed through the Florida Department of Children and Families</i> | | | | | |
| Block Grants for Community Mental Health Services | 93.958 | KH225 | 7/1/21-6/30/22 | 48,460,454 | 47,238,334 |
| Medical Assistance Program | 93.778 | KH225 | 7/1/21-6/30/22 | 1,052,970 | - |
| Children's Health Insurance Program | 93.767 | KH225 | 7/1/21-6/30/22 | 107,707 | 107,707 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | KH225 | 7/1/21-6/30/22 | 36,598,552 | 35,400,289 |
| Temporary Assistance for Needy Families | 93.558 | KH225 | 7/1/21-6/30/22 | 1,612,974 | 1,085,279 |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | KH225 | 7/1/21-6/30/22 | 287,834 | 287,834 |
| State Targeted Response to the Opioid Crisis Grants | 93.788 | KH225 | 7/1/21-6/30/22 | 3,320,417 | 3,289,712 |
| Comprehensive Community MH Svcs for Children with Emotional Disturbances | 93.104 | KH225 | 7/1/21-6/30/22 | 1,098,913 | 663,752 |
| Emergency Covid-19 SAMH | 93.665 | KH225 | 7/1/21-6/30/22 | 238,781 | 181,521 |
| Corona Virus Relief Fund | 21.019 | KH225 | 7/1/21-6/30/22 | 746,167 | 664,576 |
| <i>Passed through Washington University in St. Louis</i> | | | | | |
| Mental Health Research Grants | 93.242 | WU-20-138-MOD-1 | 7/1/21-6/30/22 | 66,143 | - |
| US Department of Justice | | | | | |
| <i>Passed through Miami Dade County</i> | | | | | |
| Criminal and Juvenile Justice and Mental health Collaboration Program | 16.745 | 2019-RW-BX-0005 | 7/1/21-6/30/22 | 168,738 | - |
| <i>Passed through Passed Trough Florida Department of Legal Affiars, Office of Attorney General</i> | | | | | |
| Crime Victim Assistance | 16.575 | VOCA-2021-00523 | 7/1/21-6/30/22 | 298,433 | 30,076 |
| Total Expenditures of Federal Awards | | | | \$ 94,058,083 | \$ 88,949,080 |
| State Projects | | | | | |
| State of Florida Department of Childeren and Families | | | | | |
| Community Forensic Beds and Competency Restoration Training | 60.114 | KH225 | 7/1/21-6/30/22 | 1,046,666 | 1,046,666 |
| Community Services | 60.153 | KH225 | 7/1/21-6/30/22 | 309,446 | 309,446 |
| Substance Abuse and Mental Health-Crisis Prevention and Stabilization Services | 60.155 | KH225 | 7/1/21-6/30/22 | 455,000 | 455,000 |
| SAMH - ME State Funded Federal Excluded Services | 60.190 | KH225 | 7/1/21-6/30/22 | 250,000 | 250,000 |
| State of Florida Department of Corrections | | | | | |
| Transitional Service -Post Release (Department of Corrections) | 70.011 | B96CB6 | 7/1/21-6/30/22 | 380,790 | - |
| Total Expenditures of State Projects | | | | \$ 2,441,902 | \$ 2,061,112 |
| | | | | \$ 96,499,985 | \$ 91,010,192 |

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, 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 for South Florida Behavioral Health Network, Inc., for the year ended June 30, 2022. 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, 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

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, INC
SCHEDULE OF STATE EARNINGS
FOR THE YEAR ENDED JUNE 30, 2022

| | | | |
|----------|--|-----------|----------|
| 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.

AUDIT SCHEDULE
 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 | Short Term Residential | Intervention | Incidental Expenses | Assessments | FACT Team | In-Home On-Site Services | CCST | Other Bundled Projects | Other DCF funded Services | Non DCF funded Program Services | Total Program Services | ADMINISTRATI ON G | Total Funding H | |
|--|---------------|----------------------|-----------------|--------------|--------------|-------------------|----------------|------------------|--------------|------------------------|--------------|---------------------|-------------|--------------|--------------------------|--------------|------------------------|---------------------------|---------------------------------|------------------------|-------------------|-----------------|---------------|
| IA. TOTAL STATE SAMH FUNDING | | | | | | | | | | | | | | | | | | | | | | | |
| (1) From the Region funding contract | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ | \$ 90,484,321 | \$ 4,176,001 | \$ 94,660,322 | |
| IB. OTHER GOVT. FUNDING | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Other State Agency Funding | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | \$ 380,790 | \$ 380,790 | \$ | \$ | \$ 380,790 | |
| (2) Medicaid | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ 14,514,231 | \$ 14,514,231 | \$ | \$ 14,514,231 |
| (3) Local Government | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ 1,365,190 | \$ 1,365,190 | \$ | \$ 1,365,190 |
| (4) Federal Grants and Contracts | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ | \$ | \$ | \$ |
| (5) In-kind from local govt. only | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ | \$ | \$ | \$ |
| OTHER GOVT. FUNDING = | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ 16,280,211 | \$ 106,744,532 | \$ 4,176,001 | \$ 110,920,533 | |
| IC. ALL OTHER REVENUES | | | | | | | | | | | | | | | | | | | | | | | |
| (1) 1st & 2nd Party Payments | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ - | \$ | \$ 0 | \$ 0 |
| (2) 3rd Party Payments (except Medicare) | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ - | \$ | \$ 0 | \$ 0 |
| (3) Medicare | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ - | \$ | \$ 0 | \$ 0 |
| (4) Contributions and Donations | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ - | \$ | \$ 0 | \$ 0 |
| (5) Other - Grants, Interest & Misc. | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ 558,383 | \$ 558,383 | \$ 646,469 | \$ 1,204,852 |
| (6) Refunds | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ - | \$ | \$ | \$ 0 |
| (7) In-kind | \$ | | | \$ | \$ | | \$ | \$ | | | | | | | | | | | | \$ - | \$ | \$ | \$ |
| ALL OTHER REVENUES = | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 558,383 | \$ 558,383 | \$ 646,469 | \$ 1,204,852 |
| II. PROJECTED FUNDING = | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ 16,818,594 | \$ 107,302,915 | \$ 4,822,470 | \$ 112,125,386 | |

PART II: PROJECTED EXPENSES

| EXPENSE CATEGORIES | STATE-DESIGNATED SAMH COST CENTERS | | | | | | | | | | | | | | | | | | ADMINISTRATIVE | Total Funding | | | |
|---|------------------------------------|----------------------|-----------------|--------------|--------------|-------------------|----------------|------------------|--------------|------------------------|--------------|---------------------|------------|--------------|--------------------------|--------------|------------------------|-------------------|----------------|----------------|------------------------|------------------------|----------------|
| | STATE SAMH-FUNDED COST CENTERS | | | | | | | | | | | | | | | | | | | | | | |
| | Residential | Crisis Stabilization | Case Management | Outreach | Outpatient | SA Detoxification | Crisis Support | Medical Services | Prevention | Short Term Residential | Intervention | Incidental Expenses | Assessment | FACT Team | In-Home On-Site Services | CCST | Other Bundled Projects | Other SAMH funded | | | Non DCF funded Program | Total Program Services | G |
| IA. PERSONNEL EXPENSES | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (2) Fringe Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| PERSONNEL EXPENSES = | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| II. OTHER EXPENSES | | | | | | | | | | | | | | | | | | | | | | | |
| (1) Building Occupancy | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (2) Professional Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (3) Travel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (4) Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (5) Food Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (6) Medical and Pharmacy | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (7) Subcontracted Grants | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ 4,185,017 | \$ 94,669,338 | \$ - | \$ - | \$ - |
| (8) Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (9) Interest Paid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (10) Operating Supplies & Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (11) Other -Training and Program Activities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (12) Leasehold Renovations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL OTHER EXPENSES = | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ 15,166,005 | \$ 105,650,326 | \$ 1,516,142 | \$ - | \$ 107,166,468 |
| PERSONNEL & OTH. EXP. = | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ 15,166,005 | \$ 105,650,326 | \$ 6,484,556 | \$ - | \$ 112,134,882 |
| III. DISTRIBUTED INDIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Other Support Costs (Optional) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (b) Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| HISTORIC INDIRECT COSTS = | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ICTED OPER. EXPENSES = | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ 15,166,005 | \$ 105,650,326 | \$ 6,484,556 | \$ 0.00 | \$ 0.00 |
| III. UNALLOWABLE COSTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OF CREDIT EQUIVALENT = | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| PROJ'D OPERATING EXP. - SAMH Credit Equivalent = | \$ 22,450,163 | \$ 8,067,799 | \$ 5,373,439 | \$ 2,450,749 | \$ 2,807,877 | \$ 3,810,781 | \$ 5,327,940 | \$ 2,536,722 | \$ 4,867,405 | \$ 2,759,703 | \$ 1,515,474 | \$ 2,018,477 | \$ 880,797 | \$ 1,876,448 | \$ 3,275,264 | \$ 1,823,207 | \$ 2,108,114 | \$ 5,055,830 | \$ 15,166,005 | \$ 105,650,326 | \$ 6,484,556 | \$ - | \$ XXXXXXXXX |

SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK, 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 Contracts, Local Govt. or Other State Agencies | Maximum # of Units Eligible for Payment by Department (D-E) | 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>) I |
|-----------------|----------------------------------|----------------------------------|---------------------------------------|--|---|--|---|---|
| A | B | C | D | E | F | G | H | I |
| Mental Health | Crisis Stabilization Unit | 434.84 | 19,501.32 | - | 19,501.32 | 8,480,001 | 8,067,798 | - |
| Substance Abuse | Substance Abuse Detox | 260.71 | 11,254.80 | - | 11,254.80 | 2,934,285 | 3,810,781 | - |
| Mental Health | Short-term Residential Treatment | 262.19 | 11,145 | - | 11,144.60 | 2,922,005 | 2,759,703 | - |

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, 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



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, 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 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

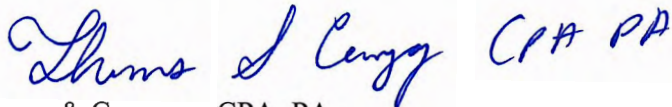
As part of obtaining reasonable assurance about whether South Florida Behavioral Health Network, Inc.’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

Compliance and Other Matters (cont.)

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

Report on Compliance for Each Major Federal Program and State Project

Opinion on 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 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

**SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK 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 |
|--------|--|
| 93.958 | Block Grants for Community Mental Health Services |
| 93.558 | Temporary Assitance for Needy Families |
| 93.104 | Comprehensive Community MH Svcs for Children with Emotional Disturbances |
| 21.019 | Corona Virus Relief Fund |

State

| CSFA # | Name of State Project |
|--------|--|
| 60.114 | Community Forensic Beds and Competency Restoration Training |
| 70.011 | Transitional Service -Post Release (Department of Corrections) |

Dollar threshold used to distinguish
 between Type A and Type B programs: \$ 2,821,742

Auditee qualified as low-risk auditee? X Yes ___ No

**SOUTH FLORIDA BEHAVIORAL HEALTH NETWORK 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