

**BROWARD BEHAVIORAL HEALTH COALITION, INC.
LAUDERHILL, FLORIDA**

**INDEPENDENT AUDITOR'S
REPORT ON AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**



BROWARD BEHAVIORAL HEALTH COALITION, INC.

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Broward Behavioral Health Coalition, Inc. (a Not-for-profit corporation) ("the Agency"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cashflows and changes in net assets for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Broward Behavioral Health Coalition, Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Broward Behavioral Health Coalition, Inc. and to meet our other ethical responsibilities in accordance with the 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 audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Broward Behavioral Health Coalition, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Broward Behavioral Health Coalition, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Broward Behavioral Health Coalition, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of Federal awards and State Projects, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.650, Rules of the Auditor General is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information

Other information (Continued)

directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Florida Department of State, Rule 65E-14.003, Audits of Contractors participating in the Substance Abuse and Mental Health Programs require that Schedules of State Earnings, Bed Day Availability, Related Party Transaction Adjustments, and Cost Center Actual Funding Source and Expense Schedule be presented to supplement the financial statements. Such information, although not a part of the financial statements, are required by the Florida Department of State, Rule 65E-14.003, Audits of Contractors Participating in the Substance Abuse and Mental Health Programs, who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2024, on our consideration of Broward Behavioral Health Coalition, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Broward Behavioral Health Coalition, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Broward Behavioral Health Coalition, Inc.'s internal control over financial reporting and compliance.



Thomas & Company CPA, PA
Cooper City, FL
November 25, 2024

FINANCIAL STATEMENTS

BROWARD BEHAVIORAL HEALTH COALITION, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2024

	2024
ASSETS	
Current Assets	
Cash and Cash Equivalent	\$ 4,657,756
Grants Receivable (Net)	16,428,388
Prepaid Expenses	172,137
Total Current Assets	21,258,281
Fixed Assets	
Computer Hardware	26,128
Furniture, Fixtures and Equipment	8,852
Less: Accumulated Depreciation	(34,980)
Total Fixed Assets	-
Non Current Assets	
Security Deposits	7,746
Operating Lease Asset (ROU)	381,485
Finance Lease Asset (ROU)	4,323
Total Non Current Assets	393,554
TOTAL ASSETS	21,651,835
LIABILITIES AND NET ASSETS	
LIABILITIES	
Current Liabilities	
Accounts Payable	11,742,779
Accrued Expenses	365,382
Deferred Revenue	9,113,854
Current Portion of Operating Lease Liability	94,236
Current Portion of Finance Lease Liability	2,265
Total Current Liabilities	21,318,516
Non-Current Liabilities	
Non-Current Portion of Operating Lease Liability	288,402
Non-Current Portion of Finance Lease Liability	2,150
Total Non-Current Liabilities	290,552
TOTAL LIABILITIES	21,609,068
NET ASSETS	
<i>Without Donor Restrictions</i>	
Board Designated	-
Undesignated	42,767
TOTAL NET ASSETS	42,767
TOTAL LIABILITIES AND NET ASSETS	\$ 21,651,835

“The Notes to the Basic Financial Statements are an integral part of this statement.”

BROWARD BEHAVIORAL HEALTH COALITION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	WITHOUT DONOR RESTRICTIONS
REVENUE AND SUPPORT	
Government Contracts and Grants	\$ 104,645,588
Other Contributions	716,825
TOTAL REVENUE AND SUPPORT	105,362,413
 OPERATING EXPENSES	
Program Services	100,430,468
Supporting Services - Management & General	4,916,990
TOTAL OPERATING EXPENSES	105,347,458
 CHANGE IN NET ASSETS	 14,955
NET ASSETS AT THE BEGINNING OF YEAR	27,812
NET ASSETS AT THE END OF YEAR	\$ 42,767

BROWARD BEHAVIORAL HEALTH COALITION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	WITHOUT DONOR RESTRICTIONS								
	Residential	Crisis Stabilization	Case Management	Outreach	Outpatient	SA Detoxification	Crisis Support	Medical Services	Prevention
Personnel Costs									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes & Employee Benefits	-	-	-	-	-	-	-	-	-
Total Personnel Costs	-	-	-	-	-	-	-	-	-
Other Expenses									
Occupancy	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-
Professional Fee	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Training and Program Activities	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Office Supplies and Expenses	-	-	-	-	-	-	-	-	-
Subcontracted Grants	18,211,504	4,043,069	2,233,223	8,055,299	2,478,909	3,400,853	14,499,503	3,141,716	5,111,935
Total Other Expenses	18,211,504	4,043,069	2,233,223	8,055,299	2,478,909	3,400,853	14,499,503	3,141,716	5,111,935
Grand Total Expenses	18,211,504	4,043,069	2,233,223	8,055,299	2,478,909	3,400,853	14,499,503	3,141,716	5,111,935

“The Notes to the Basic Financial Statements are an integral part of this statement.”

BROWARD BEHAVIORAL HEALTH COALITION, INC.
STATEMENT OF FUNCTIONAL EXPENSES(CONT.)
FOR THE YEAR ENDED JUNE 30, 2024

	WITHOUT DONOR RESTRICTIONS								
	Room & Board	Intervention	Incidental Expenses	Assessments	In-Home Onsite Services	Other Program Services	Total Program Services	Management & General	TOTAL
Personnel Costs									
Salaries	-	-	-	-	-	758,174	758,174	2,762,171	3,520,345
Payroll Taxes & Employee Benefits	-	-	-	-	-	156,075	156,075	648,233	804,308
Total Personnel Costs	-	-	-	-	-	914,249	914,249	3,410,404	4,324,653
Other Expenses									
Occupancy	-	-	-	-	-	19,672	19,672	95,668	115,340
Subcontractors	-	-	-	-	-	849,237	849,237	679,373	1,528,610
Professional Fee	-	-	-	-	-	48,000	48,000	337,426	385,426
Travel	-	-	-	-	-	22,315	22,315	31,661	53,976
Training and Program Activities	-	-	-	-	-	2,052,944	2,052,944	1,692	2,054,636
Insurance	-	-	-	-	-	-	-	74,818	74,818
Office Supplies and Expenses	-	-	-	-	-	138,282	138,282	285,948	424,230
Subcontracted Grants	1,210,969	1,258,117	6,909,662	852,612	1,133,648	23,844,750	96,385,769	-	96,385,769
In kind expense	-	-	-	-	-	-	-	-	-
Total Other Expenses	1,210,969	1,258,117	6,909,662	852,612	1,133,648	26,975,200	99,516,219	1,506,586	101,022,805
Grand Total Expenses	\$ 1,210,969	\$ 1,258,117	\$ 6,909,662	\$ 852,612	\$ 1,133,648	\$ 27,889,449	\$ 100,430,468	\$ 4,916,990	\$ 105,347,458

BROWARD BEHAVIORAL HEALTH COALITION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	<u>2024</u>
Change in net assets	\$ 14,955
Adjustment to reconcile change in net assets	
Finance Lease Amortization Expenses	2,255
Non-Cash Operating Lease Expense	93,446
(Increase) /Decrease in Grants Receivable	652,994
(Increase) /Decrease in Prepaid Expenses	(34,322)
Increase /(Decrease) in Accounts Payable	(4,740,405)
Increase /(Decrease) in Accrued Expenses	(94,104)
Increase /(Decrease) in Deferred Revenue	1,109,748
Increase/ (Decrease) in Operating Lease Liability	(92,271)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(3,087,704)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
Increase / (Decrease) in Finance Lease Liability	(2,183)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>(2,183)</u>
 NET INCREASE IN CASH	(3,089,887)
CASH AT THE BEGINNING OF THE YEAR	<u>7,747,643</u>
CASH AT THE END OF THE YEAR	<u><u>\$ 4,657,756</u></u>

“The Notes to the Basic Financial Statements are an integral part of this statement.”

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - NATURE OF THE ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Broward Behavioral Health Coalition, Inc. (the “Organization”) was established as a Florida non-profit corporation in 2011. The purpose of the Organization is to coordinate the availability and quality of the treatment and support services related to substance abuse, mental health and co-occurring disorders

Basis of Presentation

The accompanying financial statements have been prepared on the accrual Basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). Net assets, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets are changes, therein are classified and reported as follows:

Without Donor Restrictions – Net Assets available for use in general operations and not subject to donor restrictions. Grants and contributions gifted for recurring programs are generally not considered “restricted” under GAAP, though for internal reporting, the Organization tracks such grants and contributions to verify the disbursement matches the intent. Assets restricted solely through the actions of the Board are reported as net assets without donor restrictions, board designated.

With Donor Restrictions – Net assets subject to donor-imposed stipulations that are more restrictive than the Organization’s mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when the restriction expires, that is when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates those resources be maintained in perpetuity.

Contributions - The Organization recognizes immediately as support (income) all unconditional contributions received and makes an important distinction between restrictions and conditions. The Organization accounts for its government grants as exchange transactions.

Donated Materials and Services - Donated materials, if significant, are recorded as contributions at their estimated fair values at the date of receipt. Donated services are recognized when there is an objective basis to measure the value of such services, and such services create or enhance a non-financial asset, or the service requires specialized skills that would be purchased if not provided by donation.

Revenue Recognition

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). This guidance outlines a single, comprehensive model for accounting for revenue from contracts with customers. The grants received is generated substantially from completed services. Those services predominantly contain a single delivery element, and revenue is recognized at a single point in time when ownership, risks and rewards with respect to the grants received. The timing of revenue recognition was not affected by the new standard. The organization identifies all performance obligations in connection with the services and only recognizes revenue once the performance obligations have been met and does not believe that it is required to provide additional services or

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - NATURE OF THE ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Revenue Recognition (Cont.)

obligations to the client. For grants received the service unit prices (transaction price) are evidenced in the grant award amount and based upon a budget for expenditures. The Organization disburses all of the grants received to subcontracted providers, therefore once grants are received it is disbursed to the various subcontractors as per the grant agreements. Management has analyzed the provisions of FASB’s ASC Topic 606, Revenue from Contracts with Customers, and have concluded that no changes are necessary to conform with the new standard. Grants are recorded as revenue once the appropriate performance obligations have been met and requests reimbursement. Program fees are recognized monthly after the performance obligations have been satisfied with respect to the applicable service for that month.

Contract Balances

The timing of revenue recognition, billings, and cash collections results in billed accounts receivable, unbilled receivables (contract assets), and customer advances and deposits (contract liabilities) on the Statement of Financial Position. Amounts are billed upon the achievement of contractual milestones. However, sometimes receive advances or deposits from grantors, before revenue is recognized, resulting in contract liabilities. These deposits are liquidated when revenue is recognized. The Beginning and Ending balances of contract receivables are the following:

	2024	2023
Receivables	\$16,428,388	\$17,081,382
Unbilled Receivables	-	-
Advances and Deposits	\$ 9,113,854	\$ 8,004,106

Property, Plant and Equipment, Net

Property and equipment are stated at historical cost, less accumulated depreciation. Donated property and equipment are recorded at their estimated fair value at the date of donation. Depreciation of property and equipment is provided using the straight-line method over the estimated useful lives of the assets. Estimated useful lives are as follows:

Furniture and fixtures	5 Years
Equipment	5 Years

The cost of major additions and improvements that extend the life of the asset are capitalized. Expenditures on maintenance and repairs are charged to expense as incurred. The Organization reviews assets for impairment whenever events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. A determination of impairment, if any, is made based on the estimates of undiscounted future cash flows.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenue and expenses during the reported period. Accordingly, actual results could differ from those estimates.

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - NATURE OF THE ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Income Taxes

The Organization is exempt from Federal Income taxes under Section 501 (c) 3 of the Internal Revenue Code and is not a private foundation, accordingly no provision for income taxes is provided. Additionally, Topic 740 provides guidance on measurement, de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

In accordance with the disclosure requirements, the Organization's policy on income statement classification of interest and penalties related to income tax obligations is to include such items as part of total interest expense and other expenses, respectively. On June 30, 2024, the Organization did not have any uncertain tax positions and thus did not recognize any interest or penalties in these financial statements.

Cash and Cash Equivalents

Cash and Cash Equivalents consists of cash held in checking and money market accounts and is considered highly liquid. At various times during the fiscal year, the Organization's cash balance exceeded the federally insured limits. As of June 30, 2024, the Organization had an aggregate balance of \$ 4,657,756 in Synovus Bank through various accounts which was in excess of the federally insured limits by \$ 4,407,757. Management believes the organization is not exposed to any significant credit risk on cash and cash equivalents

Basis of Accounting

The Organization uses the accrual method of accounting as prescribed by Generally Accepted Accounting Principles in the United States of America.

Fixed Assets

Fixed Assets valued in excess of \$1,000 are capitalized. Fixed Assets are valued at cost when purchased or estimated fair value at date of donation and are depreciated using the straight-line method over their estimated useful lives of five to seven years. In the absence of donor restrictions in the use of donated fixed assets, the Organization records such donations as unrestricted revenue in the period received. As of June 30, 2024, The Organization has following Assets:

Equipment	26,128
Furniture and Fixtures	<u>8,852</u>
Total	<u>34,980</u>
Less: Accumulated	
Depreciation	<u>(34,980)</u>
Net Assets	<u><u>-</u></u>

There was no Depreciation Expense for the year June 30, 2024.

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - NATURE OF THE ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Fair Value of Financial Instruments

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments: Cash, accounts receivable, and accounts payable. The Carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of these instruments.

Subsequent Events

ASC Topic 855, Subsequent Events, establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued.

For the year ended June 30, 2024, BBHC has evaluated all subsequent events through November 25, 2024, which is the date the financial statements were available to be issued, and concluded no additional subsequent events have occurred that would require recognition or disclosure in these financial statements that have not already been accounted for.

Adoption of New Accounting Standards

FASB ASC 326 - Financial Instruments - Credit Losses

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the company that are subject to guidance in FASB ASC 326 were accounts receivable.

BBHC adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

NOTE 2 - GRANT RECEIVABLE

Grants receivable on June 30, 2024, comprise the following:

Department of Children and Families	\$ 15,123,474
SBBC	476,072
BYRP II	196,000
MOM'S AND BABIES	118,453
Tomorrow's Rainbow	102,984
Others	411,405
Total	<u>\$ 16,428,388</u>

NOTE 3 - SUBCONTRACTED GRANT PAYABLE

Subcontracted Grant Payable is funds due to subcontractors as of June 30, 2024, which totaled \$ 11,742,779.

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - DEFERRED REVENUE

As of June 30, 2024, \$9,113,854 was received from grants but not earned during the 2023 fiscal year.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

In the normal course of activities, the Organization receives grants and other forms of reimbursement from various government agencies. These activities are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management believes that all of the expenditure is properly recorded and that the liability, if any, for any reimbursement which may arise as the result of audits would not be material.

NOTE 6 - PASS-THROUGH ENTITY

The Organization is contracted by the State of Florida Department of Children and Families to act as a Managing Entity (ME) for the services to be provided under subcontracts.

NOTE 7 - ECONOMIC DEPENDENCY

The Organization's program service revenues are derived mostly from contracts with the State of Florida Department of Children and Families. Majority of the revenues related to these contracts are for direct services provided through subcontracts with providers. The Organization's ability to continue operating is primarily predicted on funding from governmental agencies and is expected to continue.

NOTE 8 - GRANT RECEIVABLES

Grants receivable consists of amounts due from a governmental agency for services. The carrying amount of Grants receivable is reduced by an allowance that reflects management's best estimate of the amounts that will not be collected. Management individually reviews all Grants receivable balances and based on an assessment of current collectability, estimates the portion of the balance, if any that will not be collected. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Organization considers all of the receivables to be collectible on June 30, 2024.

NOTE 9 - CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances at one bank located in South Florida. The accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. On June 30, 2024, the cash balances of the Organization exceeded insured limits. The Organization derived most of its revenue from a contract with the State of Florida Department of Children and Families (DCF). Accordingly, the Organization's ability to continue operating is dependent on funding from DCF, which is expected to continue. DCF also made up 92% of Grant receivables as of June 30, 2024.

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 - FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

NOTE 11 - COMPENSATED ABSENCES

The Organization's liability for compensated absences of their employees was \$185,522 which is included in accrued expenses as of June 30, 2024. This represents amounts owed to employees under the Organization's paid leave policies.

NOTE 12 - MATCHING FUNDS

The Organization is responsible for meeting the match requirements per its contract with the State of Florida Department of Children and Families. The Organization meets this requirement by contractually requiring the individual subcontracted agencies to meet the match requirements. The Chief Financial Officer verifies that each subcontracted agency has met their match requirements.

NOTE 13 - RELATED PARTY TRANSACTIONS

There are no related party transactions.

NOTE 14 - DEFINED CONTRIBUTION PLAN

In 2013, the Organization established a Safe-Harbor 403(b) Thrift Plan (the "Plan"), a defined contributions plan. The Plan is available to full-time employees who meet the Plan's eligibility requirements. Participants can elect to defer the receipt of a portion of their compensation on a pre-tax basis, subject to certain limitations and direct the Organization to contribute this deferral to the Plan on their behalf. The Organization can elect to contribute to the Plan a discretionary contribution equal to a percentage of each employee's compensation.

NOTE 15 - LIQUIDITY

The Organization's main source of revenue is Grant Contracts from various sources. These grants are what will be used to fund the Organization's operations. The Organization considers grant contracts without donor restrictions, and other miscellaneous income for use in programs that are ongoing, major, and central to its annual operations as available to meet cash needs for general expenditures. General expenditures include general and administrative expenses, program costs, and other administrative costs which are necessary to sustain operations and is expected to be paid in the subsequent year. Annual operations are defined as total expense related to both program services and supporting services activities. The Organization manages its cash available to meet general expenditures through the following three guiding principles:

1. Operating within a prudent range of financial soundness and stability.
2. Maintaining adequate liquid assets.
3. Maintaining sufficient reserves to provide reasonable assurance that long-term agreements or other commitments and obligations will continue to be met, thereby ensuring the sustainability of the Organization.

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 15 - LIQUIDITY (CONT.)

The Assets which are listed on the balance sheet as current assets (Cash, Grants Receivable and Other Current Assets) are all assets available for general expenditure. Although complete receivables may not be fully collectible (expected to collect 100%), the net realizable value of Accounts Receivable is available for general expenditure.

Liquidity Management

The Organization maintains a policy of structuring financial assets to be available as general expenditures, liabilities, and other obligations become due.

NOTE 16- LEASES

The Organization has elected the hindsight practical expedient to determine the lease term for existing contracts as of the adoption date. Under FASB ASC Topic 842, Leases, lessees that are not public business entities are permitted to use a practical expedient that allows them to make an accounting policy election to use a risk-free rate as the discount rate for all leases.

These practical expedients are applied to the class of underlying leased assets which are not owned including real estate, rental equipment and vehicles given their physical nature and similar characteristics of these assets. The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Variable lease payments are payments that cannot be forecasted and based on specific milestones unrelated to the fixed costs associated with the lease. The Organization's lease agreements do not contain any variable lease payments.

The Organization also elected the short-term leases of practical expedients permitted under the transition guidance within the new standard, which allowed the Organization to elect not to record "short-term" leases on the balance sheet. These practical expedients are applied to the class of underlying leased assets including real estate, rental equipment and vehicles given their physical nature and similar characteristics of these assets. As per FASB ASC 842, a short-term lease is a lease that, at the commencement date, has a 'lease term' of 12 months or less and does not include an option to purchase the underlying asset that the lessee is reasonably certain to exercise. Although short-term Leases are in the scope of Topic 842; a simplified form of accounting is permitted. A lessee can elect, by class of underlying asset, not to apply the recognition requirements of Topic 842 and instead to recognize the lease payments as lease cost on a straight-line basis over the lease term. The Organization has applied this practical expedient on short- term leases.

Finance Lease

On March 17, 2023, the Organization entered a finance lease with Milner to purchase a Copier. The lease term is for 39 months with monthly lease payments of \$ 199. The rate used to discount the future cash flows as of the implementation date is 3.65%, which is the risk-free rate.

The leases do not provide an implicit interest rate and as such, the Organization calculates the lease liability at lease commencement or remeasurement date as the present value of unpaid lease payments using risk-free rates. The risk-free rate is the theoretical rate of return that would be received on an investment with zero risk.

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 16 – LEASES(CONT.)

The Following is the analysis of the leased assets:

Finance Lease Asset (ROU)	2024
Beginning Balance - Lease Asset	\$ 6,578
Accumulated Amortization	2,255
Finance Lease Asset (ROU), Net	\$ 4,323

The following is an analysis of the finance lease cost:

Finance Lease - Expenses	2024
Amortization	\$ 2,255
Interest	205
Total Finance Lease - Expenses	\$ 2,460

The following is a schedule of the years for future minimum payments required under the lease:

<i>Year ending June 30,2024</i>	Amount
2025	\$ 2,388
2026	2,189
Total Lease Payments	4,577
Less : Imputed Interest	162
Present Value of Lease Obligations	\$ 4,415

Operating Lease

On April 1, 2023, the Organization entered a contract with Oakland Park LLC to lease a property for a term of 60 months with the final payment scheduled for March 31, 2028. On the first day of April during each subsequent Lease Year, Base Rent increases Three Percent (3%), over the amount owed in the prior Lease Year, i.e. On April 1, 2024, the rent shall increase 3%, The monthly lease payment starts at \$ 8,568. The discount rate used is 3.60%, which is the risk-free rate. ROU assets decreased by \$ 93,446, lease liabilities decreased by \$ 92,271.

The maturity of lease liabilities as of June 30, 2024:

<i>Year ending June 30,2024</i>	Amount
2025	\$ 106,693
2026	109,894
2027	113,191
2028	80,767
Total Lease Payments	410,545
Less : Imputed Interest	27,907
Present Value of Lease Obligations	\$ 382,638

BROWARD BEHAVIORAL HEALTH COALITION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal/State Agency Pass-through Entity Federal Program/State Project	Federal CFDA/ State CSFA Number	Contract Number	Contract Term	Reimbursable/ Disbursements/ Expenses	Grants to Subcontracted Providers
Federal Awards					
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	7/1/23-6/30/24	\$ 10,286,037	\$ 10,265,585
Medical Assistance Program	93.778	JH343	7/1/23-6/30/24	8,507	-
Title XXI - Children's Health Insurance Program	93.767	JH343	7/1/23-6/30/24	421,344	421,344
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	7/1/23-6/30/24	17,219,938	17,219,938
Temporaty Assitance for Needy Families	93.558	JH343	7/1/23-6/30/24	1,333,355	1,333,355
Community Mental Health Services Block Grant of the Homeless	93.150	JH343	7/1/23-6/30/24	379,990	379,990
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	JH343	7/1/23-6/30/24	620,658	620,658
State Targeted Response to the Opioid Crisis Grants	93.788	JH343	7/1/23-6/30/24	7,599,009	7,599,009
Department of Helath and Human Services - Substance Abuse and Mental Health Services Administration					
Passed through Broward County					
Substance Abuse and Mental Health Services Projects of Regional And National Significance	93.243	15-CPCCSA-8541-1	7/1/23-9/30/23	366,045	366,045
Family Connections through Peer Recovery	93.243	24-CP-CSA-2199-01	10/1/23-6/30/24	348,269	348,269
Enhance Safety of Children Affected by Substance Abuse	93.087	90CU0115-01-00	7/1/23-6/30/24	538,493	538,493
State Matching Funds for Federal Programs					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbences (SED)	93.104	JH343	7/1/22-6/30/24	19,486	19,486
Temporaty Assitance for Needy Families	93.558	JH343	7/1/23-6/30/24	3,140,521	3,140,521
Block Grants for Community Mental Health Services	93.958	JH343	7/1/23-6/30/24	29,832,351	27,908,247
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	7/1/23-6/30/24	14,499,484	13,710,746
Medical Assistance Program	93.778	JH343	7/1/23-6/30/24	8,507	-
Total Expenditures of Federal Awards				<u>86,621,994</u>	<u>83,871,686</u>
State Awards					
State of Florida Department of Childeren and Families					
Community Forensic Beds and Competency Restoration Training	60.114	JH343	7/1/23-6/30/24	2,188,467	2,188,467
Substance Abuse and Mental Health Community Services	60.153	JH343	7/1/23-6/30/24	1,981,200	1,981,200
Centralized Receiving Systemes	60.163	JH343	7/1/23-6/30/24	4,305,021	4,305,021
Mental Health State Funded For Profit Subrecipients	60.190	JH343	7/1/23-6/30/24	3,823,407	3,823,407
CJMHSAs Reinvestment Grant	60.115	LHZ81	7/1/23-6/30/24	409,906	409,906
Total State Awards				<u>\$ 12,708,001</u>	<u>\$ 12,708,001</u>

"The accompanying notes are an integral part of this Schedule"

BROWARD BEHAVIORAL HEALTH COALITION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024. 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, 2024, 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 25, 2024.

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 S. Conroy CPA PA

Thomas & Company CPA, PA
Cooper City, FL
November 25, 2024



**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, 2024. 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, 2024.

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 with 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 of 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*, 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 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 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 S. Conroy CPA PA

Thomas & Company CPA PA
Cooper City, Florida
November 25, 2024

**BROWARD BEHAVIORAL HEALTH COALITION, INC.
 SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
 FOR THE YEAR ENDING JUNE 30, 2024**

	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 ENDING JUNE 30, 2024

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.

BROWARD BEHAVIORAL HEALTH COALITION, INC.

PROGRAM COST CENTER ACTUAL EXPENSE AND REVENUE SCHEDULE

FOR THE YEAR ENDING JUNE 30, 2024

AGENCY: Broward Behavioral Health Center, Inc.

CONTRACT #:
From 7/1/2023 to 6/30/2024

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	In-Home On-Site Services	Other Program Services	Total Program Services		
A																		
IA. TOTAL STATE SAMH FUNDING																		
(1) From the Region funding contract	\$ 18,211,504	\$ 4,043,069	\$ 2,233,223	\$ 8,055,299	\$ 2,478,909	\$ 3,400,853	\$ 14,499,503	\$ 3,141,716	\$ 5,111,935	\$ 1,210,969	\$ 1,258,117	\$ 6,909,662	\$ 852,611	\$ 1,133,648	\$ 23,844,751	\$ 96,385,769	\$ 4,761,622	\$ 101,147,391
(2) From the District funding contract																		\$0
(3) From Hillsborough Kids Inc.	\$ -						\$ -	\$ -										\$0
(4) From Heartland For Children	\$ -							\$ -										\$0
(5) From Tallahassee DCF															\$ 409,906	\$ 409,906	\$0	\$409,906
(6) Other																		\$0
IB. OTHER GOVT. FUNDING																		
(1) Other State Agency Funding	\$ -			\$ -	\$ -		\$ -	\$ -							\$ -	\$ -	\$0	\$0
(2) Medicaid	\$ -			\$ -	\$ -		\$ -	\$ -							\$ -	\$ -	\$0	\$0
(3) Local Government	\$ -			\$ -	\$ -		\$ -	\$ -							\$ 2,478,149	\$ 2,478,149	\$56,694	\$2,534,843
(4) Federal Grants and Contracts	\$ -			\$ -	\$ -		\$ -	\$ -							\$ 538,493	\$ 538,493	\$0	\$538,493
(5) In-kind from local govt. only	\$ -			\$ -	\$ -		\$ -	\$ -							\$ 618,150	\$ 618,150	\$0	\$618,150
TOT. OTHER GOVT. FUNDING =	<u>\$ 18,211,504</u>	<u>\$ 4,043,069</u>	<u>\$ 2,233,223</u>	<u>\$ 8,055,299</u>	<u>\$ 2,478,909</u>	<u>\$ 3,400,853</u>	<u>\$ 14,499,503</u>	<u>\$ 3,141,716</u>	<u>\$ 5,111,935</u>	<u>\$ 1,210,969</u>	<u>\$ 1,258,117</u>	<u>\$ 6,909,662</u>	<u>\$ 852,611</u>	<u>\$ 1,133,648</u>	<u>\$ 27,889,449</u>	<u>\$ 100,430,467</u>	<u>\$ 4,818,316</u>	<u>\$ 105,248,783</u>
IC. ALL OTHER REVENUES																		
(1) 1st & 2nd Party Payments	\$ -			\$ -	\$ -		\$ -	\$ -										\$0
(2) 3rd Party Payments (except Medicare)	\$ -			\$ -	\$ -		\$ -	\$ -										\$0
(3) Medicare	\$ -			\$ -	\$ -		\$ -	\$ -										\$0
(4) Contributions and Donations	\$ -			\$ -	\$ -		\$ -	\$ -										\$98,674
(5) Other - Interest & Misc.	\$ -			\$ -	\$ -		\$ -	\$ -							\$ -	\$ -	\$14,955	\$14,955
(6) Refunds	\$ -			\$ -	\$ -		\$ -	\$ -										\$0
(7) In-kind	\$ -			\$ -	\$ -		\$ -	\$ -										\$0
TOT. ALL OTHER REVENUES =	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,629</u>	<u>\$ 113,629</u>
TOTAL PROJECTED FUNDING =	<u>\$ 18,211,504</u>	<u>\$ 4,043,069</u>	<u>\$ 2,233,223</u>	<u>\$ 8,055,299</u>	<u>\$ 2,478,909</u>	<u>\$ 3,400,853</u>	<u>\$ 14,499,503</u>	<u>\$ 3,141,716</u>	<u>\$ 5,111,935</u>	<u>\$ 1,210,969</u>	<u>\$ 1,258,117</u>	<u>\$ 6,909,662</u>	<u>\$ 852,611</u>	<u>\$ 1,133,648</u>	<u>\$ 27,889,449</u>	<u>\$ 100,430,467</u>	<u>\$ 4,931,945</u>	<u>\$ 105,362,413</u>

“See Notes”

BROWARD BEHAVIORAL HEALTH COALITION, INC.

PROGRAM COST CENTER ACTUAL EXPENSE AND REVENUE SCHEDULE

FOR THE YEAR ENDING JUNE 30, 2024

PART II: PROJECTED EXPENSES

EXPENSE CATEGORIES A	STATE-DESIGNATED SAMH COST CENTERS STATE-SAMH-FUNDED COST CENTERS Combined Programs															ADMINISTRATIVE 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	
IIA. PERSONNEL EXPENSES																			
(1) Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,174	\$ 758,174	\$ 2,762,171	\$ 3,520,345
(2) Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,075	\$ 156,075	\$ 648,233	\$ 804,308
TOTAL PERSONNEL EXPENSES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,249	\$ 914,249	\$ 3,410,404	\$ 4,324,653
IIIB. OTHER EXPENSES																			
(1) Building Occupancy	\$															\$ 19,672	\$ 19,672	\$ 95,766	\$ 115,438
(2) Professional Services	\$															\$ 897,237	\$ 897,237	\$ 1,014,086	\$ 1,911,322
(3) Travel	\$															\$ 22,315	\$ 22,315	\$ 31,661	\$ 53,976
(4) Equipment	\$																		\$ 0
(5) Food Services	\$																		\$ 0
(6) Medical and Pharmacy	\$																		\$ 0
(7) Subcontracted Grants	\$ 18,211,504	\$ 4,043,069	\$ 2,233,223	\$ 8,055,299	\$ 2,478,909	\$ 3,400,853	\$ 14,499,503	\$ 3,141,716	\$ 5,111,935	\$ 1,210,969	\$ 1,258,117	\$ 6,909,662	\$ 852,611	\$ 1,133,648	\$ 23,844,751	\$ 96,385,769	\$ -	\$ 96,385,769	
(8) Insurance	\$																	\$ 74,818	\$ 74,818
(9) Interest Paid	\$																		\$ 0
(10) Operating Supplies & Expenses	\$															\$ 138,284	\$ 138,284	\$ 284,706	\$ 422,990
(11) Other - Training and Program Activities	\$															\$ 1,434,794	\$ 1,434,794	\$ 5,550	\$ 1,440,344
(12) Donated Items	\$															\$ 618,150	\$ 618,150	\$ -	\$ 618,150
TOTAL OTHER EXPENSES =	\$ 18,211,504	\$ 4,043,069	\$ 2,233,223	\$ 8,055,299	\$ 2,478,909	\$ 3,400,853	\$ 14,499,503	\$ 3,141,716	\$ 5,111,935	\$ 1,210,969	\$ 1,258,117	\$ 6,909,662	\$ 852,611	\$ 1,133,648	\$ 26,975,202	\$ 99,516,220	\$ 1,506,586	\$ 101,022,806	
TOT. PERSONNEL & OTH. EXP. =	\$ 18,211,504	\$ 4,043,069	\$ 2,233,223	\$ 8,055,299	\$ 2,478,909	\$ 3,400,853	\$ 14,499,503	\$ 3,141,716	\$ 5,111,935	\$ 1,210,969	\$ 1,258,117	\$ 6,909,662	\$ 852,611	\$ 1,133,648	\$ 27,889,451	\$ 100,430,469	\$ 4,916,990	\$ 105,347,458	
IIIC. DISTRIBUTED INDIRECT COSTS																			
(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. DISTR'D INDIRECT COSTS =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PROJECTED OPER. EXPENSES =	\$ 18,211,504	\$ 4,043,069	\$ 2,233,223	\$ 8,055,299	\$ 2,478,909	\$ 3,400,853	\$ 14,499,503	\$ 3,141,716	\$ 5,111,935	\$ 1,210,969	\$ 1,258,117	\$ 6,909,662	\$ 852,611	\$ 1,133,648	\$ 27,889,451	\$ 100,430,469	\$ 4,916,990	\$ 0.00	
IIID. UNALLOWABLE COSTS																			
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	XXXXXXXXXX
SAMH LINES OF CREDIT EQUIVALENT =	\$			\$	\$	\$	\$											XXXXXXXXXX	XXXXXXXXXX
ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	\$ 18,211,504	\$ 4,043,069	\$ 2,233,223	\$ 8,055,299	\$ 2,478,909	\$ 3,400,853	\$ 14,499,503	\$ 3,141,716	\$ 5,111,935	\$ 1,210,969	\$ 1,258,117	\$ 6,909,662	\$ 852,611	\$ 1,133,648	\$ 27,889,451	\$ 100,430,469	\$ 4,916,990	XXXXXXXXXX	
IIIE. CAPITAL EXPENDITURES																			
																		\$	

BROWARD BEHAVIORAL HEALTH COALITION, INC.
SCHEDULE OF BED DAY AVAILABILITY PAYMENTS
FOR THE YEAR ENDED JUNE 30, 2024

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
A	B	C	D	E	(D-E) F	G	(F x C) H	(G-H or \$0, whichever is <u>greater</u>) I
Children's MH	Crisis Stabilization Unit	460.00	752	-	752	\$ 346,130.85	\$ 346,130.85	-
Adult MH	Crisis Stabilization Unit	431.33	8,868	-	8,868	3,825,037.88	3,825,037.88	-
Children's SA	Substance Abuse Detox	400.31	316	-	343	126,539.97	137,169.20	-
Adult SA	Substance Abuse Detox	400.31	8,168	-	8,168	3,269,713.07	3,269,713.07	-
Adult MH	Short-term Residential Treatment	344.22	8,944	-	8,944	\$ 3,078,698.52	\$ 3,078,698.52	-
<i>Total Amount Owed to Department =</i>								-

“See Notes”

**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, 2024**

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, 2024**

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
93.788	State Targeted Response to the Opioid Crisis Grants
State	
CSFA #	Name of State Project
60.153	Substance Abuse and Mental Health Community Services
60.114	Community Forensic Beds and Competency Restoration Training
60.163	Centralized Receiving Systemes

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,598,660

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, 2024

SUMMARY OF AUDITORS' RESULTS (CONT.)

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