

Broward Behavioral Health Coalition, Inc.

**Financial Statements
Year Ended June 30, 2016**

Broward Behavioral Health Coalition, Inc.

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Independent Auditors' Report

To the Board of Directors
Broward Behavioral Health Coalition, Inc.
Fort Lauderdale, FL

We have audited the accompanying financial statements of Broward Behavioral Health Coalition, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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 the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**Independent Auditors' Report
(continued)**

Opinion

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, 2016, 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

Other Matters

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 financial assistance is presented for purposes of additional analysis as required by Title 2 of U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic 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 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 accompanying Schedule of State Earnings, Schedule of Related Party Transaction Adjustments, Schedule of Bed-Day Availability Payments and Substance Abuse and Mental Health Program/Cost Center Actual Expenses and Revenue Schedule are also presented for purposes of additional analysis as required by the State of Florida Department of Children and Families and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2016, 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 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.

BDO USA, LLP

Fort Lauderdale, Florida
December 30, 2016

Broward Behavioral Health Coalition, Inc.

Statement of Financial Position

June 30, 2016

Assets

Current assets:

Cash and cash equivalents	\$	3,351,739
Grants receivable		4,047,884
Other receivables		20,860
Prepaid expenses		72,530
Total current assets		7,493,013

Property and Equipment, net		13,776
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Other assets:

Deposits		2,728
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Total assets	\$	7,509,517
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Liabilities and Net Assets

Current liabilities:

Grants payable	\$	7,070,020
Accounts payable and accrued expenses		138,092
Deferred revenue		274,704
Total current liabilities		7,482,816

Unrestricted net assets		26,701
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Total liabilities and net assets	\$	7,509,517
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See accompanying notes to the financial statements.

Broward Behavioral Health Coalition, Inc.

Statement of Activities

Year Ended June 30, 2016

Operating support and revenue:	
Governmental grants	\$ 52,109,689
Other contributions	92,000
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Total operating support and revenue	52,201,689
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Operating expenses:	
Program services	49,916,610
Supporting services - management and general	2,283,204
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Total operating expenses	52,199,814
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Change in unrestricted net assets	1,875
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Unrestricted net assets - July 1, 2015	24,826
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Unrestricted net assets - June 30, 2016	\$ 26,701
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See accompanying notes to the financial statements.

Broward Behavioral Health Coalition, Inc.

Statement of Cash Flows

Year Ended June 30, 2016

Cash flows from operating activities:	
Change in net assets	\$ 1,875
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	6,495
Changes in certain assets and liabilities:	
Increase in grant and other receivables	(759,630)
Increase in prepaid expenses	(47,583)
Decrease in deposits	685
Increase in grants payable	1,732,337
Decrease in other payables	20,704
Decrease in other liabilities	(244,403)
Net cash provided by operating activities	710,480
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Cash flows from investing activities:	
Purchases of property and equipment	(2,054)
Net cash used in investing activities	(2,054)
<hr/>	
Net increase in cash and cash equivalents	708,426
Cash and cash equivalents- July 1, 2015	2,643,313
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Cash and cash equivalents - June 30, 2016	\$ 3,351,739
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See accompanying notes to the financial statements.

Broward Behavioral Health Coalition, Inc.

Statement of Functional Expenses

For the Year Ended June 30, 2016

	Program Services									
	Residential	Crisis Stabilization	Case Management	Outreach	Outpatient	SA Detoxication	Crisis Support	Medical Services	Prevention	Room and Board
Personnel costs:										
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes and employee benefits	-	-	-	-	-	-	-	-	-	-
Total personnel costs	-	-	-	-	-	-	-	-	-	-
Other expenses:										
Occupancy	-	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Training and program activities	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Office supplies and expenses	-	-	-	-	-	-	-	-	-	-
Subcontracted grants	11,786,831	4,832,311	3,760,446	3,583,276	2,799,467	2,350,032	2,150,069	1,932,878	2,667,008	1,959,882
Total other expenses	11,786,831	4,832,311	3,760,446	3,583,276	2,799,467	2,350,032	2,150,069	1,932,878	2,667,008	1,959,882
	\$ 11,786,831	\$ 4,832,311	\$ 3,760,446	\$ 3,583,276	\$ 2,799,467	\$ 2,350,032	\$ 2,150,069	\$ 1,932,878	\$ 2,667,008	\$ 1,959,882

See accompanying notes to the financial statements.

Broward Behavioral Health Coalition, Inc.

Statement of Functional Expenses - continued

For the Year Ended June 30, 2016

	Intervention	Incidental Expenses	Assessments	FACT Team	Community Support	In-Home/ On-Site Services	Other program services	Total program services	Management and general	Total
Personnel costs:										
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,287	\$ 272,287	\$ 442,096	\$ 714,383
Payroll taxes and employee benefits	-	-	-	-	-	-	56,763	56,763	126,795	183,558
Total personnel costs	-	-	-	-	-	-	329,050	329,050	568,891	897,941
Other expenses:										
Occupancy	-	-	-	-	-	-	8,564	8,564	55,665	64,229
Subcontractors	-	-	-	-	-	-	502,596	502,596	1,275,000	1,777,596
Professional fees	-	-	-	-	-	-	43,370	43,370	215,084	258,454
Travel	-	-	-	-	-	-	6,358	6,358	24,665	31,023
Training and program activities	-	-	-	-	-	-	74,799	74,799	7,256	82,055
Insurance	-	-	-	-	-	-	-	-	39,501	39,501
Office supplies and expenses	-	-	-	-	-	-	11,637	11,637	97,142	108,779
Subcontracted grants	1,382,640	1,441,792	1,250,174	1,056,934	487,000	592,541	4,906,955	48,940,236	-	48,940,236
Total other expenses	1,382,640	1,441,792	1,250,174	1,056,934	487,000	592,541	5,554,279	49,587,560	1,714,313	51,301,873
	\$ 1,382,640	\$ 1,441,792	\$ 1,250,174	\$ 1,056,934	\$ 487,000	\$ 592,541	\$ 5,883,329	\$ 49,916,610	\$ 2,283,204	\$ 52,199,814

See accompanying notes to the financial statements.

Broward Behavioral Health Coalition, Inc.

Notes to Financial Statements

June 30, 2016

Note 1 - Organization and Activities

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.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, which is the accrual basis of accounting.

Net Assets

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets - That part of net assets that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily restricted net assets - That part of net assets resulting from contributions, grants and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or by actions of the Organization that satisfy those stipulations. Temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions upon satisfaction of the donor stipulations.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently and therefore, neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

The organization had no temporarily or permanently restricted net assets at June 30, 2016.

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 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.

Broward Behavioral Health Coalition, Inc.

Notes to Financial Statements

June 30, 2016

Note 2 - Summary of Significant Accounting Policies - continued

Cash and Cash Equivalents

Cash and cash equivalents include a money market account with an original maturity of three months or less.

Fair Value of Financial Instruments

The Organization's financial instruments, including grants receivable, accounts payable and accrued expenses are reported at their carrying value, which in management's opinion approximates their fair value due to relatively short-term maturities.

Grants 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 at June 30, 2016.

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. At June 30, 2016, cash balances of the Organization exceeded insured limits.

The Organization derived 98% 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.

One Grantor made up 94% of Grant receivables as of June 30, 2016.

Property 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

Cost of major additions and improvements that extend the life of the asset are capitalized. Expenditures for 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.

Broward Behavioral Health Coalition, Inc.

Notes to Financial Statements

June 30, 2016

Income Taxes

The Organization is exempt from Federal and State income taxes under Internal Revenue Code Section 501(c)(3). Therefore, no provision for income taxes has been made in accompanying financial statements.

The Organization files annual returns in the U.S. federal jurisdiction in which it deems to have nexus. The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. The Organization does not believe its financial statements include any uncertain tax positions. The Organization is generally no longer subject to examination by the Internal Revenue Service for fiscal years ending before 2013.

Note 2 - Summary of Significant Accounting Policies - continued

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted 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.

Note 3 - Grants Receivable

Grants receivable at June 30, 2016 comprise the following:

U.S. Department of Health and Human Services passed through the Florida Department of Children and Families	\$ 3,795,680
U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration passed through the Broward County Children's Services Administration	<u>252,204</u>
	<u>\$ 4,047,884</u>

Broward Behavioral Health Coalition, Inc.

Notes to Financial Statements

June 30, 2016

Note 4 - Property and Equipment

Property and equipment consist of the following as of June 30, 2016:

Equipment	\$ 26,128
Furniture and fixtures	<u>8,852</u>
	34,980
Less: Accumulated depreciation	<u>21,204</u>
	<u>\$ 13,776</u>

Depreciation expense for the year ended June 30, 2016 totaled \$6,495.

Note 5 - Grants Payable

The Organization has received a contract from the State of Florida Department of Children and Families, to act as a Managing Entity (ME) for the services to be provided through subcontracts with the providers.

Grants payable consists of the amounts due to the providers under these subcontracts and was \$7,070,020 at June 30, 20

Note 6 – Deferred Revenue

At June 30, 2016, \$274,704 was received from grants but not earned during the 2016 fiscal year. The entire amount unearned funds were carried forward to the 2017 fiscal year by the Florida Department of Children and Families and accordingly presented as deferred revenue in the accompanying statement of financial position.

Note 7 – Commitments and Contingencies

Granting Agencies

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 expenditures are properly recorded and that the liability, if any, for any reimbursement which may arise as the result of audits would not be material.

Litigation

The Organization may be party to legal proceedings, investigations, and claims in the ordinary course of its business. The Organization records accruals for outstanding legal matters when it believes, along with legal counsel, it is probable that a loss will be incurred and the amount can be reasonably estimated. If a loss contingency is not both probable and estimable, the Organization does not establish an accrued liability. Management does not believe there is any litigation threatened against the Organization other than routine matters arising out of the normal course of activities, none of which are expected to have a material adverse effect on the financial statements.

Broward Behavioral Health Coalition, Inc.

Notes to Financial Statements

June 30, 2016

Operating Leases

The Organization has entered into an operating lease for the office facility located in Fort Lauderdale, Florida. The lease is renewable annually, and expires on December 23, 2016. Estimated future minimum operating lease payments as of June 30, 2016 are \$20,144 for the year ending June 30, 2017. Rent expense under the operating lease amounted to \$34,847 for the year ended June 30, 2016.

Note 8 - Retirement Benefits

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. The Organization contributed \$40,662 to the Plan for the year ended June 30, 2016.

Note 9 – Compensated Absences

The Organization's liability for compensated absences of their employees was \$35,798, which is included in other accounts payable and accrued expenses as of June 30, 2016. This represents amounts owed to employees under the Organization's paid leave policies.

Note 10 - Matching Funds

The Organization is responsible for meeting the match requirement in accordance with its contract with the U.S. Department of Health and Human Services passed through the Florida Department of Children and Families. The Organization meets this requirement by contractually requiring the subcontracted providers to meet their match requirements.

Note 11 - Subsequent Events

The Organization has evaluated subsequent events through December 30, 2016, the date the financial statements were available to be issued.

Broward Behavioral Health Coalition, Inc.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2016

Federal/State Agency Pass-through Entity Federal Program/State Project	Federal CFDA Number	Contract Number	Contract Term	Passed Through To Subrecipients	Total Federal Expenditures
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	7/1/15-6/30/16	\$ 4,261,233	\$ 4,283,516
Medical Assistance Program	93.778	JH343	7/1/15-6/30/16	233,308	282,196
Projects for Assistance in Transition from Homelessness	93.150	JH343	7/1/15-6/30/16	303,787	326,805
Children's Health Insurance Program	93.767	JH343	7/1/15-6/30/16	417,914	417,914
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	7/1/15-6/30/16	10,596,748	10,598,438
Temporary Assistance for Needy Families	93.558	JH343	7/1/15-6/30/16	1,312,903	1,387,878
Department of Health and Human Services - Substance Abuse and Mental Health Services Administration					
Passed through Broward County					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	15-CPCCSA-8541-1	7/1/15-6/30/16	473,313	886,249
Total Expenditures of Federal Awards				\$ 17,599,206	\$ 18,182,996

State Matching Funds For Federal Programs

Children's Health Insurance Program	93.767	JH343	7/1/15-6/30/16	69,086
Block Grants for Community Mental Health Services	93.958	JH343	7/1/15-6/30/16	22,029,008
Block Grants for Prevention and Treatment of Substance Abuse	93.959	JH343	7/1/15-6/30/16	9,062,783

Basis of Presentation

The Schedule of Expenditures of Federal Awards and State Financial Assistance is presented on the accrual Basis of accounting. The schedule is prepared and presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended and does not present the financial position, changes in net assets or cash flows of the Organization. There are no non-cash items, and the Organization has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

See accompanying independent auditors' report.

Broward Behavioral Health Coalition, Inc.
Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2016

State Grantor/Grantor Program Title	Contract / Grant Number	CSFA Number	Granted Period	Total Expenditures
State of Florida Department of Children and Families				
Community Forensic Beds and Competency Restoration Training	JH343	60.114	7/1/15-6/30/2016	\$ 653,466
Managing Entity Care Coordination SAMH- Community Services	JH343	60151	7/1/15-6/30/2016	553
Total State Awards				\$ 654,019

Basis of Presentation:

The accompanying schedule of expenditures of state financial assistance includes the state grant activity of Broward Behavioral Health Coalition, Inc. under state programs for the year ended June 30, 2016 and is presented on the accrual basis of accounting. Expenditures are recognized when they become a demand on current available financial resources. The information in this schedule is presented in accordance with the requirements of Chapter 10.650, Rules of the Florida Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.



Independent Auditors' 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

Board of Directors
Broward Behavioral Health Coalition, Inc.
Fort Lauderdale, FL

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 non-profit Organization), which comprise the statement of financial position as of June 30, 2016, 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 29, 2016.

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 Organization'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.



Independent Auditors' 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
(continued)

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 Broward Behavioral Health Coalition, Inc.'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 Broward Behavioral Health Coalition, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

Fort Lauderdale, Florida
December 30, 2016



Independent Auditors' Report on Compliance for Each Major Federal Program and State Project
and on Internal Control Over Compliance Required by the Uniform Guidance Florida Single
Audit Act, Section 215.97, F.S

Board of Directors
Broward Behavioral Health Coalition, Inc.
Fort Lauderdale, FL

Report on Compliance for Each Major Federal Program

We have audited Broward Behavioral Health Coalition, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Executive Office of the Governor's *State Projects Compliance Supplement* that could have a direct and material effect on each of Broward Behavioral Health Coalition, Inc.'s major federal programs and state projects for the year ended June 30, 2016. Broward Behavioral Health Coalition, Inc.'s major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Broward Behavioral Health Coalition, Inc.'s major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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), Audits of States, Local Governments, and Non-Profit Organizations and Chapter 10.650 of the State of Florida's Rules of the Audit General. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Broward Behavioral Health Coalition, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Broward Behavioral Health Coalition, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Broward Behavioral Health Coalition, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2016.



Independent Auditors' Report on Compliance for Each Major Federal Program and State Project
and on Internal Control Over Compliance Required by the Uniform Guidance Florida Single
Audit Act, Section 215.97, F.S
(continued)

Report on Internal Control Over Compliance

Management of Broward Behavioral Health Coalition, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Broward Behavioral Health Coalition, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and/or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project, and to test and report on internal control over compliance in accordance with Uniform Guidance and the Florida Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Broward Behavioral Health Coalition, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant* deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and the Florida Single Audit Act. Accordingly, this report is not suitable for any other purpose.

BDO USA, LLP

Fort Lauderdale, Florida
December 29, 2016

Broward Behavioral Health Coalition, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditors' report issued on whether the Financial Statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

Material weakness (es) identified? ___ Yes X No
 Significant deficiency (ies) identified ___ Yes X None reported
 Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards:

Internal control over major federal programs:

Material weakness (es) identified? ___ Yes X No
 Significant deficiency (ies) identified? ___ Yes X None reported

Type of auditors' report issued on compliance of major programs? Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.650 Rules of the Florida Auditor General? ___ Yes X No

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.958	Block Grants for Community Mental Health Services
93.558	Temporary Assistance for Needy Families

Identification of major state projects:

<u>CSFA Number</u>	<u>Name of State Project</u>
60.114	State of Florida Department of Children and Families Community Forensic Beds and Competency Restoration Training

Dollar threshold used to distinguish between Type A and Type B programs respectively: \$1,543,670 and \$385,917

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

Section II - Financial Statements Findings

There are no audit findings 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.

Section III - Federal Award and State Project Findings and Questioned Costs

There are no audit findings required to be reported by the 2 CFR 200.516(a) and Chapter 10.650, Rules of the Florida Auditor General.

Broward Behavioral Health Coalition, Inc.

Audit Schedule

Schedule of State Earnings for

Fiscal Year June 30, 2016

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:

Broward Behavioral Health Coalition, Inc., has met their match requirements related to the amount of State Funds requiring match (\$5,767,044) through match provided by their subcontractors. Management has received Schedule of State Earnings from each subcontractor indicating that their individual match has been met.

Broward Behavioral Health Coalition, Inc.

Audit Schedule

**Schedule of Related Party Transaction Adjustments
for the Fiscal Year Ending June 30, 2016**

Revenues From Grantee	Related Party	Allocation of Related Party Transactions Adjustment					Total
		State-Designated Cost Centers					
		1	2	3		
Rent	XXX						
Services	XXX						
Interest	XXX						
Other	<u>XXX</u>						
Total Revenue From Grantee	XXX						
Expenses Associated with Grantee Transactions			N/A				
Personnel Services	YYY						
Depreciation	YYY						
Interest	YYY						
Other	<u>YYY</u>						
Total Associated Expenses	YYY						
Related Party Transaction Adjustment	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	

Broward Behavioral Health Coalition, Inc.

Audit Schedule

Schedule of Bed-Day Availability Payments

For Fiscal Year Ending June 30, 2016

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department (G-H or \$0, whichever is <u>greater</u>)
A	B	C	D	E	(D-E) F	G	(F x C) H	I
Children's Mental Health	Crisis Stabilization Unit	326.86	312		312	101,868	101,868	-
Adult Mental Health	Crisis Stabilization Unit	316.33	14,954		14,954	4,730,443	4,730,443	-
Children's Substance Abuse	Substance Abuse Detox	326.86	2,038	-	2,038	666,131	666,131	-
Adult Substance Abuse	Substance Abuse Detox	326.86	5,152	-	5,152	1,683,901	1,683,901	-
Total Amount Owed to Department = \$								-

See accompanying independent auditors' report.

Broward Behavioral Health Coalition, Inc.
 Audit Schedule
 Substance Abuse & Mental Health Services
 Program / Cost Center Actual Expenses and Revenues Schedule

AGENCY: Broward Behavioral Health Center, Inc.

CONTRACT #: JH 343

From 7/1/2015 to 6/30/16

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	STATE-DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS											
	CRISIS STABILIZATION	COMMUNITY SUPPORT	CRISIS SUPPORT/EMERGENCY	IN-HOME/ ON-SITE	MEDICAL SERVICES	OUTPATIENT	OUTREACH	SUPPORTED HOUSING/ LIVING	FACT TEAM	ROOM & BOARD WITH SUPERVISION	RESIDENTIAL	DAY TREATMENT
IA. TOTAL STATE SAMH FUNDING												
(1) From the Region funding contract-Southeast Region	\$ 4,832,311	\$ 487,000	\$ 2,150,069	\$ 592,541	\$ 1,932,878	\$ 2,799,467	\$ 3,583,276	\$ 632,457	\$ 1,056,934	\$ 1,959,882	\$ 11,786,831	\$ 322,832
(2) From the District funding contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) From Hillsborough Kids Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) From Heartland For Children	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) From Tallahassee DCF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER GOVT. FUNDING =	\$ 4,683,456	\$ 942,000	\$ 2,475,658	\$ 939,935	\$ 2,181,195	\$ 2,637,873	\$ 3,016,298	\$ 437,581	\$ 1,000,000	\$ 1,877,370	\$ 9,740,417	\$ 259,581
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other - Interest & Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) In-kind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IL PROJECTED FUNDING =	\$ 4,683,456	\$ 942,000	\$ 2,475,658	\$ 939,935	\$ 2,181,195	\$ 2,637,873	\$ 3,016,298	\$ 437,581	\$ 1,000,000	\$ 1,877,370	\$ 9,740,417	\$ 259,581

Broward Behavioral Health Coalition, Inc.
 Audit Schedule
 Substance Abuse & Mental Health Services
 Program / Cost Center Actual Expenses and Revenues Schedule

AGENCY: Broward Behavioral Health Center, Inc.

CONTRACT #: JH 343

From 7/1/2015 to 6/30/16

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS											
	CRISIS STABILIZATION	COMMUNITY SUPPORT	CRISIS SUPPORT/EMERGENCY	IN-HOME/ ON-SITE	MEDICAL SERVICES	OUTPATIENT	OUTREACH	SUPPORTED HOUSING/LIVING	FACT TEAM	ROOM & BOARD WITH SUPERVISION	RESIDENTIAL	DAY TREATMENT
A												
IA. TOTAL STATE SAMH FUNDING												
(1) From the Region funding contract-Southeast Region	\$ 4,832,311	\$ 487,000	\$ 2,150,069	\$ 592,541	\$ 1,932,878	\$ 2,799,467	\$ 3,583,276	\$ 632,457	\$ 1,056,934	\$ 1,959,882	\$ 11,786,831	\$ 322,832
(2) From the District funding contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) From Hillsborough Kids Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) From Heartland For Children	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) From Tallahassee DCF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER GOVT. FUNDING =	\$ 4,683,456	\$ 942,000	\$ 2,475,658	\$ 939,935	\$ 2,181,195	\$ 2,637,873	\$ 3,016,298	\$ 437,581	\$ 1,000,000	\$ 1,877,370	\$ 9,740,417	\$ 259,581
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other - Interest & Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) In-kind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LL PROJECTED FUNDING =	\$ 4,683,456	\$ 942,000	\$ 2,475,658	\$ 939,935	\$ 2,181,195	\$ 2,637,873	\$ 3,016,298	\$ 437,581	\$ 1,000,000	\$ 1,877,370	\$ 9,740,417	\$ 259,581

Broward Behavioral Health Coalition, Inc.
 Audit Schedule
 Substance Abuse & Mental Health Services
 Program / Cost Center Actual Expenses and Revenues Schedule

PART II: PROJECTED EXPENSES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS														STATE SAMH-FUNDED COST CENTERS		
															Combined Programs		
	CRISIS STABILIZATION	COMMUNITY SUPPORT	CRISIS SUPPORT/ EMERGENCY	IN-HOME/ ON-SITE	MEDICAL SERVICES	OUTPATIENT	OUTREACH	SUPPORTED HOUSING/ LIVING	FACT TEAM	ROOM & BOARD WITH SUPERVISION	RESIDENTIAL	DAY TREATMENT	DRPO-IN/ SELF-HELP CENTERS	INCIDENTAL	CASE MANAGEMENT		
A																	
IIA. PERSONNEL EXPENSES																	
(1) Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PERSONNEL EXPENSES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIB. OTHER EXPENSES																	
(1) Building Occupancy	\$																
(2) Professional Services	\$																
(3) Travel	\$																
(4) Equipment	\$																
(5) Food Services	\$																
(6) Medical and Pharmacy	\$																
(7) Subcontracted Services	\$ 4,832,311	\$ 487,000	\$ 2,150,069	\$ 592,541	\$ 1,932,878	\$ 2,799,467	\$ 3,583,276	\$ 632,457	\$ 1,056,934	\$ 1,959,882	\$ 11,786,831	\$ 322,832	\$ 316,238	\$ 1,441,792	\$ 3,760,446		
(8) Insurance	\$																
(9) Interest Paid	\$																
(10) Operating Supplies & Expenses	\$																
(11) Training & Program Activities	\$																
(12) Donated Items	\$																
TOTAL OTHER EXPENSES =	\$ 4,683,456	\$ 942,000	\$ 2,475,658	\$ 939,935	\$ 2,181,195	\$ 2,637,873	\$ 3,016,298	\$ 437,581	\$ 1,000,000	\$ 1,877,370	\$ 9,740,417	\$ 259,581	\$ 310,287	\$ 1,365,182	\$ 3,502,392		
TOT. PERSONNEL & OTH. EXP. =	\$ 4,683,456	\$ 942,000	\$ 2,475,658	\$ 939,935	\$ 2,181,195	\$ 2,637,873	\$ 3,016,298	\$ 437,581	\$ 1,000,000	\$ 1,877,370	\$ 9,740,417	\$ 259,581	\$ 310,287	\$ 1,365,182	\$ 3,502,392		
IIIC. DISTRIBUTED INDIRECT COSTS																	
(a) Other Support Costs (Optional)																	
(b) Administration	\$ 256,486	\$ -	\$ 135,578	\$ 51,475	\$ 119,452	\$ 144,461	\$ 165,186	\$ 23,964	\$ 54,764	\$ 102,813	\$ 533,428	\$ 14,216	\$ 16,993	\$ -	\$ 191,806		
TOT. DISTR'D INDIRECT COSTS =	\$ 256,486	\$ -	\$ 135,578	\$ 51,475	\$ 119,452	\$ 144,461	\$ 165,186	\$ 23,964	\$ 54,764	\$ 102,813	\$ 533,428	\$ 14,216	\$ 16,993	\$ -	\$ 191,806		
% of admin cost																	
TOTAL PROJECTED OPER. EXPENSES =	\$ 4,939,942	\$ 942,000	\$ 2,611,236	\$ 991,410	\$ 2,300,647	\$ 2,782,334	\$ 3,181,484	\$ 461,545	\$ 1,054,764	\$ 1,980,183	\$ 10,273,845	\$ 273,797	\$ 327,280	\$ 1,365,182	\$ 3,694,198		
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SAMH LINES OF CREDIT EQUIVALENT =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	\$ 4,939,942	\$ 942,000	\$ 2,611,236	\$ 991,410	\$ 2,300,647	\$ 2,782,334	\$ 3,181,484	\$ 461,545	\$ 1,054,764	\$ 1,980,183	\$ 10,273,845	\$ 273,797	\$ 327,280	\$ 1,365,182	\$ 3,694,198		
IIIF. CAPITAL EXPENDITURES																	

IIIG. BUDGET NARRATIVE (attach separate set of workpapers)

PART III: CERTIFICATION

I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract with the department.

Signature - Stephen Zuckerman, Chief Financial

