

**BIG BEND COMMUNITY BASED CARE, INC.,  
SUBSIDIARY AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS**

**JUNE 30, 2019**

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors,  
Big Bend Community Based Care, Inc., subsidiary and affiliate:

### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of Big Bend Community Based Care, Inc. and its subsidiary and affiliate, which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated 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 entity'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 consolidated financial statements.

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

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Big Bend Community Based Care, Inc. and its subsidiary and affiliate as of June 30, 2019, 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***

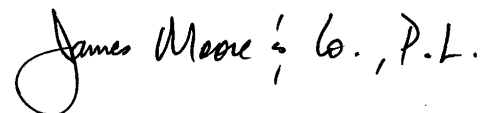
#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated 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 the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 Rules of the State of Florida Office of the Auditor General, and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

The accompanying additional information presented in the schedules on pages 27 through 41 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2020, on our consideration of Big Bend Community Based Care, Inc.'s and its subsidiary and affiliate 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 Big Bend Community Based Care, Inc.'s and its subsidiary and affiliate internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida  
March 27, 2020

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2019**

**ASSETS**

<b>Current assets</b>	
Cash and cash equivalents	\$ 13,995,364
Grant, contract and other receivables	7,028,187
Insurance receivable	4,572,414
Prepaid expenses and other current assets	140,717
Total current assets	25,736,682
<b>Property and equipment, net of accumulated depreciation</b>	8,521,361
<b>Other assets</b>	
Restricted cash and cash equivalents - client trust funds and other	219,981
Investments	472,082
Other	82,416
Total other assets	774,479
<b>Total Assets</b>	\$ 35,032,522

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 13,780,363
Deferred revenue	3,987,731
Due to grantor	91,179
Line of credit	195,826
Current portion of long-term debt	1,502,018
Total current liabilities	19,557,117
<b>Client trust funds</b>	205,918
<b>Long-term liabilities</b>	
Deferred compensation payable	472,082
Other long-term liability	15,187
Long-term debt, less current portion	15,232,750
Total long-term liabilities	15,720,019
<b>Total Liabilities</b>	35,483,054
<b>Net assets</b>	
Without donor restrictions	(450,532)
<b>Total Liabilities and Net Assets</b>	\$ 35,032,522

The accompanying notes to consolidated financial statements  
are an integral part of this statement.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Without donor restrictions</b>
<b>Operating support and revenues</b>	
Grants and contracts	\$ 108,913,049
Rental income	429,870
Other	77,028
Insurance proceeds from business interruption	673,273
Insurance proceeds, net of repair and maintenance	597,880
Total operating support and revenues	110,691,100
<b>Operating expenses</b>	
Program services	108,063,774
Depreciation and amortization	342,939
Administrative services	1,890,895
Total operating expenses	110,297,608
<b>Increase in operating net assets</b>	393,492
<b>Non-operating revenues and expenses</b>	
Loss on property and equipment, net of insurance proceeds	(1,271,153)
<b>Total decrease in net assets</b>	(877,661)
<b>Net assets, beginning of year</b>	427,129
<b>Net assets, end of year</b>	\$ (450,532)

The accompanying notes to consolidated financial statements  
are an integral part of this statement.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Program Services</u>		<u>Total</u>
	<u>Child and Other Services</u>	<u>Administrative Services</u>	
Personnel	\$ 6,677,600	\$ 1,426,036	\$ 8,103,636
Supplies and printing	55,946	13,337	69,283
Communication and utilities	37,491	5,981	43,472
Travel	63,468	19,530	82,998
Direct program	98,216,824	-	98,216,824
Occupancy	765,948	27,018	792,966
Interest	776,443	29,235	805,678
Other	8,211	9,681	17,892
Professional fees	712,966	215,757	928,723
Other staff related costs	154,549	44,715	199,264
Expendable equipment, furniture and maintenance	449,656	62,561	512,217
Postage and shipping	14,374	123	14,497
Dues, memberships and subscriptions	56,650	8,313	64,963
Conferences and meetings	73,648	28,608	102,256
	<u>108,063,774</u>	<u>1,890,895</u>	<u>109,954,669</u>
<b>Allocation of administrative services</b>	1,890,895	(1,890,895)	-
	<u>109,954,669</u>	<u>-</u>	<u>109,954,669</u>
<b>Total expenses before depreciation and amortization</b>			
<b>Depreciation and amortization</b>	342,939	-	342,939
	<u>\$ 110,297,608</u>	<u>\$ -</u>	<u>\$ 110,297,608</u>
<b>Total expenses</b>			

The accompanying notes to consolidated financial statements  
are an integral part of this statement.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

<b>Cash flows from operating activities</b>	
Cash received from grantors and others	\$ 109,469,402
Cash paid to employees, vendors and sub-recipients	(107,993,383)
Interest paid	(805,678)
Interest received	2,107
Insurance proceeds	5,536,355
Net cash provided by operating activities	<u>6,208,803</u>
<b>Cash flows from investing activities</b>	
Purchases of property and equipment	(14,880)
Purchases of investments	(56,250)
Net cash used in investing activities	<u>(71,130)</u>
<b>Cash flows from financing activities</b>	
Payments of principal on long-term debt	(329,415)
Net cash used in financing activities	<u>(329,415)</u>
<b>Net increase in cash and cash equivalents</b>	<u>5,808,258</u>
<b>Cash and cash equivalents, beginning of year</b>	8,407,087
<b>Cash and cash equivalents, end of year</b>	<u>\$ 14,215,345</u>
<b>Reconciliation of decrease in net assets</b>	
<b>to net cash provided by operating activities</b>	
Decrease in net assets	\$ (877,661)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation and amortization	342,939
Loss on property and equipment	8,727,446
Increase in grant, contract and other receivables	(1,374,631)
Increase in insurance receivable	(4,572,414)
Increase in deferred revenue	2,834,199
Increase in accounts payable and accrued expenses	1,145,441
Increase in deferred compensation payable	56,250
Increase in other long-term liability	15,187
Increase in prepaid expenses and other assets	(37,346)
Decrease in due to grantor	(97,600)
Increase in client trust fund and other	46,993
Total adjustments	<u>7,086,464</u>
<b>Net cash provided by operating activities</b>	<u>\$ 6,208,803</u>
<b>Supplemental schedule of non-cash investing and financing activities:</b>	
Purchase of property and equipment with related note payable	<u>\$ 200,000</u>
Included in insurance proceeds from operating activities	
Related to business interruption	\$ 1,277,021
Related to property and equipment damage	4,259,334
Total	<u>\$ 5,536,355</u>

The accompanying notes to consolidated financial statements  
are an integral part of this statement.



**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of Big Bend Community Based Care, Inc., subsidiary and affiliate (the “Organization”), which affect significant elements of the accompanying consolidated financial statements:

(a) **Organization and Purpose**—Big Bend Community Based Care, Inc. is a Florida not-for-profit charitable corporation headquartered in Tallahassee, Florida. The primary purpose of the Organization is to provide the highest quality child welfare, substance abuse and mental health services to children, adults, and their families within their communities through a managed network of accredited providers. During the fiscal year 2008, the Organization organized a wholly owned subsidiary, Independence Village, LLC. During the fiscal year 2018, NWF Partnership for Better Communities, Inc. became the management company of Big Bend Community Based Care, Inc. The consolidated financial statements include the accounts of Big Bend Community Based Care, Inc., Independence Village, LLC, and NWF Partnership for Better Communities, Inc. (“NWF”). NWF owns 100% of Leon HSC, LLC and Washington HSC, LLC which are both single member LLC. All entities are consolidated since Big Bend Community Based Care, Inc. has both an economic interest in and control of these entities through a majority voting interest in their governing boards. All significant inter-company transactions and accounts are eliminated.

(b) **Property and Equipment**—Property and equipment acquired by the Organization is considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the items purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of \$1,000 or more and an estimated useful life of at least one year. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year.

Property and equipment with a value greater than \$5,000 and an estimated useful life of at least one year is recorded at cost when purchased or at estimated fair value when contributed. If a donor stipulates how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from three to thirty-nine years.

(c) **Income Taxes**—Big Bend Community Based Care, Inc., Independence Village, LLC, and NWF Partnership for Better Communities, Inc. are generally exempt from income taxes under Section 501(c)(3). Leon HSC, LLC and Washington HSC, LLC are disregarded entities for tax purposes. Therefore, no provision for income taxes has been made in the accompanying consolidated financial statements.

The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization’s income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

The Organization has reviewed and evaluated the relevant technical merits of each of their tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the consolidated financial statements.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(1) **Summary of Significant Accounting Policies:** (Continued)

(d) **Cash and Cash Equivalents**—For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, amounts in demand deposits and short-term investments with an original maturity of ninety days or less.

(e) **Use of Estimates**—The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(f) **Basis of Accounting**—The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities.

(g) **Basis of Presentation**— The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions— Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. These are listed in the consolidated statement of financial position as net assets without donor restrictions.

Net assets with donor restrictions—Net assets subject to donor-imposed stipulations. 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. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization had no net assets with donor restrictions at June 30, 2019.

(h) **Functional Allocation of Expenses**—The costs of providing the various programs and other activities have been summarized on a functional basis in the Consolidated Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(i) **Grant, Contract, Insurance, and Other Receivables**—Grant, contract, insurance, and other receivables are stated at the amount management expects to collect from balances outstanding at year-end and are primarily due from Federal and State governmental agencies and insurance company. Based on management's assessment of the credit history with parties having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(j) **Revenue Recognition**—The Organization receives all of its grant and contract revenue from Federal, State and local agencies. The Organization recognizes contract revenue (up to the contract ceiling) from its contracts over a period which represents the service period for certain contracts, or to the extent of expenses. Revenue recognition depends on the contract.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(1) **Summary of Significant Accounting Policies:** (Continued)

(k) **Accrued Leave**—The Organization compensates its employees for unused paid time off leave upon termination of employment. The amount of the change in accrued leave for all employees from one year to the next is reported as an expense during the current year.

(l) **Contributions**—Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. Contributed property and equipment is recorded at fair value at the date of donation.

(2) **Significant Funding Source:**

The Organization receives a significant amount of its funding from the U.S. Department of Health and Human Services that is passed through the State of Florida, Department of Children and Families, as well as a significant amount of funding directly from the State of Florida, Department of Children and Families. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

(3) **Concentrations of Credit Risk:**

(a) **Demand Deposits**—The Organization has demand and time deposits with two financial institutions. The Organization has no policy requiring collateral or other security to support its deposits, although all demand and time deposits with financial institutions are insured up to FDIC limits. At times, such deposits may be in excess of FDIC limits.

(b) **Grant, contract, insurance, and other receivables**—The Organization's grant, contract and other receivables are for amounts due under agreements with the State of Florida, Department of Children and Families, a not-for-profit Organization and various other entities. Insurance receivable is due from insurance companies related to hurricane damage. The Organization has no policy requiring collateral or other security to support its grant, contract, insurance, and other receivables.

(c) **Financial Instruments**— Financial instruments that potentially subject the Organization to concentrations of credit risk include investments. The investments are held in high quality institutions and companies with high credit ratings.

(4) **Employee Leasing Company:**

The Organization utilizes the services of an employee leasing service for staffing purposes. The employee leasing service provides employee benefits, including life insurance and 401(k) plan participation. All expenses associated with the services provided by the employee leasing service are shown as personnel expense on the Consolidated Statement of Functional Expenses.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(5) **Property Leased to Others:**

During the year ended June 30, 2019, The Organization recognized rental income from properties leased to others in the amount of \$429,870. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2019. Leases have an annual non-cancellable term and will be on a month to month basis upon expiration unless renewed. The amounts reflected below may differ from actual future rental income due to new leases entered into, the expiration of existing leases, or the recognition of rental income resulting from escalators, if any:

<u>Year Ended June 30,</u>	<u>Amount</u>
2020	\$ 257,273
2021	184,123
2022	142,886
2023	106,429
2024	5,351
Total	<u>\$ 696,062</u>

(6) **Investment in Community Based Care Integrated Health, LLC:**

In 2009, the Organization became a limited partner in The Community Based Care Partnership, Inc. (the Partnership) for the purpose of bidding on the State of Florida's Child Welfare Prepaid Mental Health Plan. In May of 2014, the Partnership dissolved and the Organization became a limited partner in the Community Based Care Integrated Health, LLC to continue providing care coordination and administrative services for both mental and general health for children in care. The Organization provided child welfare mental health services under contract during the year ended June 30, 2019 recognizing revenues of \$132,000.

(7) **Property and Equipment:**

Property and equipment consists of the following as of June 30, 2019:

Land	\$ 1,069,520
Building and improvements	9,447,805
Furniture and equipment	402,037
	<u>10,919,362</u>
Less: Accumulated depreciation	<u>2,398,001</u>
Net property and equipment	<u>\$ 8,521,361</u>

Depreciation expense for the year ended June 30, 2019 was \$342,939.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(8) **Deferred Compensation Plan:**

The Organization has a non-qualified deferred compensation plan for certain members of management. The Organization made non-elective deferral contributions of approximately \$56,250 for the year ended June 30, 2019. The deferred compensation accounts are shown as both assets and liabilities on the Organization's consolidated financial statements and are available to creditors in the event of the Organization's liquidation.

(9) **Contingencies:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

(10) **Commitments and Contingencies:**

(a) **Restrictive Covenants**—The Organization is bound by a restrictive covenant as it relates to the independent living apartment complex. The covenant states that 100% of the project property must be maintained as low-income housing for the compliance period of 50 years.

The covenant requires rent restrictions so that the units can be rented at a level that is affordable to persons with income at or below specific percentages of the area median gross income ("AMGI"). These restrictions are as follows:

33% of the units shall be rented to tenants with household income at or below 35% of the AMGI for the first 15 years.

67% of the units shall be rented to tenants with household income at or below 60% of the AMGI for the first 15 years.

100% of the units shall be rented to tenants with household income at or below 60% of the AMGI for the remaining 35 years.

35% of the units shall be rented to tenants of Youth Aging Out of Foster Care and may be from either income category.

(b) **Litigation**—The Organization is party to routine legal proceedings and litigation arising in the ordinary course of business. In the opinion of management, the outcome of such actions will have no material impact on the Organization's financial condition.

(c) **Hurricane Damages**— The Organization is in the process of repairing and reconstructing properties damaged from a hurricane. Loss on the disposal of damaged property was approximately \$8,700,000, offset by insurance proceeds of approximately \$7,400,000. The total estimated costs of repairs and reconstruction are estimated to be approximately \$10,000,000. As of June 30, 2019, approximately \$1,300,000 has been spent on related expenditures and \$3,459,164 of insurance proceeds is held in cash and cash equivalents that has not yet been spent on related repairs and reconstruction.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(11) **Long-term Debt:**

Long-term debt consisted of the following at June 30, 2019:

	<u>Principal Amount</u>
Variable rate mortgage payable to bank, payable in 119 monthly installments of \$11,860, including principal and interest at the 1 year Treasury Index plus 3.25%, and a one-time balloon payment of \$1,449,225, maturing June 8, 2028, collateralized by a commercial office building.	\$ 1,874,823
8.5% second mortgage payable to company, payable in monthly installments of \$1,189, interest only, all remaining unpaid principal and accrued interest due June 1, 2023, collateralized by a commercial office building.	167,800
Variable rate mortgage payable to bank, payable in 119 monthly installments of \$3,488, including principal and interest at the 1 year Treasury Index plus 3.25%, and a one-time balloon payment of \$426,242, maturing June 8, 2028, collateralized by a commercial office building.	551,419
8.5% second mortgage payable to company, payable in monthly installments of \$5,155, interest only, all remaining unpaid principal and accrued interest due June 1, 2023, collateralized by a commercial office building.	727,826
4.75% mortgage payable to bank, payable in 59 monthly installments of \$9,375, including principal and interest, maturing February 17, 2022, collateralized by a commercial office building.	1,079,980
10.0% second mortgage payable to company, payable in monthly installments of \$5,793, interest only, thereafter payable in 301 monthly payments of principal and interest of \$5,324, maturing June 1, 2048, collateralized by a commercial office building.	695,142
7.0% mortgage payable to company, payable in 240 monthly installments of \$3,694, including principal and interest, maturing October 1, 2033, collateralized by a commercial office building.	400,425
7.0% mortgage payable to company, payable in 240 monthly installments of \$9,110, including principal and interest maturing, October 1, 2033, collateralized by a commercial office building.	987,406
Note payable to bank, payable in 119 monthly installments of interest at 4% above LIBOR plus principal of \$1,285 and a one-time balloon payment of \$506,475 maturing May 15, 2022 collateralized by real property and improvements.	551,500

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(11) **Long-term Debt:** (Continued)

Long-term debt consisted of the following at June 30, 2019: (Continued)

	<u>Principal Amount</u>
1.0% note payable to company with the entire principal and interest payable on August 3, 2026, collateralized by real property and improvements.	\$ 1,691,745
3.5% note payable to bank, payable in 59 monthly installments of \$8,957, including principal and interest, and a one-time balloon payment of \$909,522, maturing August 22, 2019, collateralized by a commercial office building.	939,766
7.5% note payable to company, payable in 120 monthly installments of \$3,681, including principal and interest, maturing August 22, 2019, collateralized by a commercial office building.	188,739
4.25% note payable to bank, payable in 59 monthly installments of \$46,018, including principal and interest, due monthly, with a one-time balloon payment due February 16, 2021 of \$4,526,180 collateralized by real property and improvements.	5,247,418
6.25% note payable to company, payable in monthly installments of \$7,882, interest only, all remaining unpaid principal and accrued interest due March 1, 2021, collateralized by a commercial office building.	1,513,428
5.95% note payable to bank, payable in monthly installments of \$5,171, due February 2029, collateralized by a commercial office building and leases and rents assignment on the commercial office building.	211,662
Total	<u>16,829,079</u>
Less: current portion of long-term debt	1,502,018
Less: unamortized loan origination fees	94,311
Long-term debt, less current portion	<u><u>\$ 15,232,750</u></u>

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(11) **Long-term Debt:** (Continued)

Principal maturities of long-term debt for each of the next five years:

Year ending June 30,	Amount
2020	\$ 1,502,018
2021	6,673,133
2022	1,651,699
2023	1,089,049
2024	209,751
Thereafter	5,703,429
Total	\$ 16,829,079

(12) **Liquidity and Availability:**

Financial assets available for general expenditure, that is, without donor restrictions or internal board designations limiting their use, within one year of the consolidated statement of financial position date, comprise the following:

Cash and cash equivalents	\$13,995,364
Grant, contract and other receivables	7,028,187
Insurance receivable	4,572,414
Financial assets available to meet cash needs for general expenditures within one year	\$25,595,965

As part of our liquidity management plan, in the event of an unanticipated liquidity need, the Organization has \$4,174 of unused line of credit.

(13) **Line of Credit:**

The Organization has a \$200,000 bank line of credit which matures April 23, 2020. Amounts borrowed under this agreement are \$195,826 and bear interest at 2.75 percentage points above Prime Rate. This line is secured by accounts, equipment, and fixtures.

(14) **Investment in CBC Casualty Insurance, LLC:**

During 2016, the Organization and four other Community Based Care Lead Agency corporations each made initial capital contributions of \$50,000 to establish CBC Casualty Insurance, LLC (CBCCI). CBCCI is an insurance captive established for the purpose of issuing deductible buy-back insurance policies and providing risk management support to the participating members. The Organization and the other five members each own approximately 16% of CBCCI.



**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(15) **Fair Value Measurements:**

On July 1, 2010, the Organization adopted the provisions of FASB ASC 820-10 which provides a framework for measuring fair value under generally accepted accounting principles. These standards define fair value, provide guidance for measuring fair value and require certain disclosures. These standards do not require any new fair value measurements, but rather apply to all other accounting pronouncements that require or permit fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The following is a brief description of the three levels within the fair value hierarchy that prioritize the inputs to valuation techniques:

- **Level 1:** Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2:** Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities that are not active. Such inputs may include interest rates and yield curves, volatilities, prepayment speeds, credit risks, and default rates.
- **Level 3:** Unobservable inputs to measure fair value of assets and liabilities for which there is little, if any market activity at the measurement date, using reasonable inputs and assumptions based upon the best information at the time, to the extent that inputs are available without undue cost and effort.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2019.

*Mutual funds*– Valued at quoted market prices.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following is a summary of the valuation as of June 30, 2019 for the Organization's investments based upon the three levels defined above:

	Fair Value	Quoted Prices (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Equities	\$ 472,082	\$ 472,082	\$ -	\$ -
Total investments at fair value	<u>\$ 472,082</u>	<u>\$ 472,082</u>	<u>\$ -</u>	<u>\$ -</u>

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

(16) **Investments:**

The Organization's investments at June 30, 2019 consist of marketable securities recorded at fair value as summarized below:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Mutual funds	\$ 268,700	\$ 472,082	\$ 203,382

Investments in marketable securities with readily determinable fair values are reported at fair values in the Consolidated Statement of Financial Position.

(17) **Business Interruption Insurance:**

On October 10, 2018, a hurricane impacted the gulf coast of Florida, including the following counties; Bay, Gadsden, Jackson, Leon, and Washington counties. Damages severely disrupted normal economic activity of the Organization in all of these regions. As of June 30, 2019, the Organization recognized \$673,273 related to business interruption recoveries. These are classified as Insurance proceeds on the Consolidated Statement of Activities.

(18) **Subsequent Events:**

The Organization has evaluated events and transactions for the potential recognition or disclosure in the consolidated financial statements through March 27, 2020, the date which the consolidated financial statements were available to be issued. Subsequent to fiscal year-end, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of March 27, 2020, management believes that a material impact on the Organization's financial position and results of future operations is reasonably possible.

(19) **Contingent Gain:**

Insurance recoveries related to recognized losses associated with natural disasters are recognized as a subsequent event. As of March 27, 2020, the Organization has received \$10,108,769 in insurance proceeds. Insurance proceeds in excess of the recognized loss are not recorded as an insurance receivable. The remaining proceeds are considered a gain contingency and are not recognized until the period in which all contingencies are resolved.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**(20) Recently Issued Accounting Pronouncements:**

The Financial Accounting Standards Board (FASB) issued new or modifications to, or interpretations of, existing accounting guidance during the year ended June 30, 2019. The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements below, does not believe that any other new or modified principles will have a material impact on the Organization's reported consolidated financial position or operations in the near term.

In May 2014, the FASB issued Accounting Standards Update 2014-09: Revenue from Contracts with Customers, to clarify the principles used to recognize revenue for all entities. The new standard (as amended) is effective for fiscal years beginning after December 15, 2018 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

In February 2016, the FASB issued Accounting Standards Update 2016-02: Leases (Topic 842), to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the Consolidated Statement of Financial Position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2020 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its consolidated financial position, results of operations, and cash flows.

In June 2018, the FASB issued Accounting Standards Update 2018-08: Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made, to clarify and improve the scope and accounting guidance around contributions of cash and other assets received and made by not-for-profit organizations. The new standard is effective for fiscal years beginning after December 15, 2018 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its consolidated financial position, results of operations, and cash flows.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/State Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	State CSFA Number	Pass-Through Entity Identifying Contract Number	Pass-Through to Sub-recipients	Expenditures
<b>FEDERAL AWARDS</b>					
<b>U.S. Department of Health and Human Services</b>					
Passed through State of Florida Department of Children and Families					
Promoting Safe and Stable Families	93.556	-	BJ101	\$ 642,267	\$ 675,424
Temporary Assistance for Needy Families	93.558	-	BJ101	1,153,915	2,024,471
Temporary Assistance for Needy Families	93.558	-	AHME1	863,416	929,131
			<b>Total TANF Cluster</b>	<u>2,017,331</u>	<u>2,953,602</u>
Grants to States for Access and Visitation Programs	93.597	-	BJ101	25,987	25,987
Chafee Education and Training Vouchers Program (ETV)	93.599	-	BJ101	-	120,287
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	BJ101	314,989	567,553
Foster Care Title IV-E	93.658	-	BJ101	3,625,009	7,273,205
Adoption Assistance	93.659	-	BJ101	749,713	7,025,054
Social Services Block Grant	93.667	-	BJ101	440,984	1,538,500
Child Abuse and Neglect State Grants	93.669	-	BJ101	37,559	46,184
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	BJ101	287,034	339,028
Medical Assistance Program	93.778	-	BJ101	-	205,531
Medical Assistance Program	93.778	-	AHME1	792,381	800,807
			<b>Total Medicaid Cluster</b>	<u>792,381</u>	<u>1,006,338</u>

The accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/State Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	State CSFA Number	Pass-Through Entity Identifying Contract Number	Pass-Through to Sub-recipients	Expenditures
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed through State of Florida Department of Children and Families					
Block Grants for Community Mental Health Services	93.958	-	AHME1	3,029,204	3,029,204
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	AHME1	9,494,047	9,494,047
Children's Health Insurance Program	93.767	-	AHME1	469,989	469,989
Projects for Assistance in Transition from Homelessness (PATH)	93.150	-	AHME1	285,000	285,000
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	-	AHME1	194,999	194,999
Crisis Counseling	97.032	-	AHME1	843,383	891,337
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	-	AHME1	274,595	291,085
<b>U.S. Department of Agriculture</b>					
Passed through State of Florida Department of Children and Families					
Opioid STR	93.788	-	AHME1	1,716,586	1,767,506
<b>Total Federal Awards</b>				<u>25,241,057</u>	<u>37,994,329</u>
<b>STATE FINANCIAL ASSISTANCE</b>					
<b>State of Florida Department of Children and Families</b>					
Out-of-Home Supports	-	60.074	BJ101	249,438	1,419,270
In-Home Supports	-	60.075	BJ101	409,021	661,383
Extended Foster Care Program	-	60.141	BJ101	-	210,970
The Independent Living and Road-to-Independence Program	-	60.112	BJ101	-	18,294
Forensic Services and Competency Restoration Training	-	60.114	AHME1	1,901,600	1,901,600
Substance Abuse and Mental Health-Crisis Prevention and Stabilization Services	-	60.155	AHME1	114,409	114,409
Centralized Receiving Systems	-	60.163	AHME1	1,481,406	1,481,406
CBC - Purchase Therapeutic Services for Children	-	60.183	BJ101	659,928	659,928
ME - Mental Health State Funded for Profit Subrecipients	-	60.184	AHME1	1,538,072	1,547,344
<b>Total State Financial Assistance</b>				<u>6,353,874</u>	<u>8,014,604</u>
<b>Total Federal Awards and State Financial Assistance</b>				<u>\$ 31,594,931</u>	<u>\$ 46,008,933</u>

The accompanying notes to Schedule of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2019**

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal awards and State financial assistance activity of Big Bend Community Based Care, Inc., subsidiary and affiliate under programs of the federal and state government for the year ended June 30, 2019 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) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Because the Schedule presents only a selected portion of the operations of the Organization it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**Note 2. 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 the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

**Note 3. De Minimis Indirect Cost Rate Election**

The Organization has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**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***

To the Board of Directors,  
Big Bend Community Based Care, Inc., subsidiary and affiliate:

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 consolidated financial statements of Big Bend Community Based Care, Inc., subsidiary and affiliate, (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 27, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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.

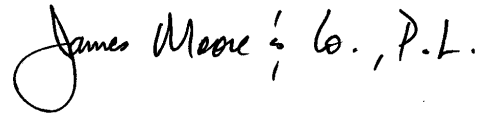
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

James Moore & Co., P.L.

Tallahassee, Florida  
March 27, 2020



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL**

To the Board of Directors,  
Big Bend Community Based Care, Inc., subsidiary and affiliate:

**Report on Compliance for Each Major Federal Program and State Project**

We have audited Big Bend Community Based Care, Inc., subsidiary and affiliate's (the Organization) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement*, and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement that could have a direct and material effect on each of Big Bend Community Based Care, Inc., subsidiary and affiliate's major federal programs and major state projects for the year ended June 30, 2019. Big Bend Community Based Care, Inc., subsidiary and affiliate's major federal programs and major state projects are identified in the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations and the terms and conditions of its federal awards and state projects applicable to its federal programs and state projects.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Big Bend Community Based Care, Inc., subsidiary and affiliate's major federal programs and major state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project occurred. An audit includes examining, on a test basis, evidence about Big Bend Community Based Care, Inc., subsidiary and affiliate'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 major state project. However, our audit does not provide a legal determination of the Organization's compliance.

### ***Opinion on Each Major Federal Program and State Project***

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, 2019.

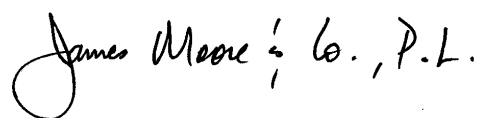
### **Report on Internal Control Over Compliance**

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and each major 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 major state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program 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 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 were not identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the State of Florida Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Tallahassee, Florida  
March 27, 2020





**BIG BEND COMMUNITY BASED CARE, INC.**  
**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES**  
**PROGRAM/COST CENTER ACTUAL EXPENSES**  
**FISCAL YEAR ENDING 6/30/2018**

AGENCY: Big Bend Community Based Care

CONTRACT: AHME1

STATE-DESIGNATED SAMH COST CENTERS  
 STATE SAMH-FUNDED COST CENTERS

FUNDING SOURCES & REVENUES

IA. STATE SAMH FUNDING

- (1) From the region funding this contract
- (2) From Other Districts

TOTAL STATE SAMH FUNDING =

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

TOT. OTHER GOVT. FUNDING =

IC. ALL OTHER REVENUES

- (1) Program Service Fees
- (2) 3rd Party Payments (except Medicare)
- (3) Medicare
- (4) Contributions and Donations
- (5) Other
- (6) In-kind

TOT. ALL OTHER REVENUES =

TOTAL FUNDING =

	MH ASSESSMENT	MH CASE MANAGEMENT	MH CRISIS STABILIZATION	MH CRISIS SUPPORT/ EMERGENCY	MH DAY/NIGHT	MH DROP-IN/SELF HELP	MH IN-HOME & ONSITE	MH INTERVENTION	MH MEDICAL SERVICES	MH OUTPATIENT- INDIVIDUAL	MH OUTREACH	MH RESIDENTIAL I	MH RESIDENTIAL II
	01	02	03	04	06	07	08	11	12	14	15	18	19
(1) From the region funding this contract	31,300	2,427,869	6,671,235	6,569,063	360,000	50,342	232,766	113,347	3,691,565	1,562,110	281,134	730,503	258,656
(2) From Other Districts													
<b>TOTAL STATE SAMH FUNDING =</b>	<b>31,300</b>	<b>2,427,869</b>	<b>6,671,235</b>	<b>6,569,063</b>	<b>360,000</b>	<b>50,342</b>	<b>232,766</b>	<b>113,347</b>	<b>3,691,565</b>	<b>1,562,110</b>	<b>281,134</b>	<b>730,503</b>	<b>258,656</b>
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
<b>TOT. OTHER GOVT. FUNDING =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
<b>TOT. ALL OTHER REVENUES =</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOTAL FUNDING =</b>	<b>31,300</b>	<b>2,427,869</b>	<b>6,671,235</b>	<b>6,569,063</b>	<b>360,000</b>	<b>50,342</b>	<b>232,766</b>	<b>113,347</b>	<b>3,691,565</b>	<b>1,562,110</b>	<b>281,134</b>	<b>730,503</b>	<b>258,656</b>
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

STATE-DESIGNATED SAMH COST CENTERS  
 STATE SAMH-FUNDED COST CENTERS

**BIG BEND COMMUNITY BASED CARE, INC.**  
**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES**  
**PROGRAM/COST CENTER ACTUAL EXPENSES**  
**FISCAL YEAR ENDING 6/30/2018**

AGENCY: Big Bend Community Based Care

EXPENSE CATEGORIES	MH ASSESSMENT	MH CASE MANAGEMENT	MH CRISIS STABILIZATION	MH CRISIS SUPPORT/ EMERGENCY	MH DAY/NIGHT	MH DROP-IN/SELF HELP	MH IN-HOME & ONSITE	MH INTERVENTION	MH MEDICAL SERVICES	MH OUTPATIENT- INDIVIDUAL	MH OUTREACH	MH RESIDENTIAL I	MH RESIDENTIAL II
	01	02	03	04	06	07	08	11	12	14	15	18	19
<b>IIA. PERSONNEL EXPENSES</b>													
(1) Salaries													
(2) Fringe Benefits													
<b>TOTAL PERSONNEL EXPENSES =</b>													
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IIIB. OTHER EXPENSES</b>													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	31,300	2,427,869	6,671,235	6,569,063	360,000	50,342	232,766	113,347	3,691,565	1,562,110	281,134	730,503	258,656
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
<b>TOTAL OTHER EXPENSES =</b>	31,300	2,427,869	6,671,235	6,569,063	360,000	50,342	232,766	113,347	3,691,565	1,562,110	281,134	730,503	258,656
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	31,300	2,427,869	6,671,235	6,569,063	360,000	50,342	232,766	113,347	3,691,565	1,562,110	281,134	730,503	258,656
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)													
(b) Administration	194	15,075	41,423	40,789	2,235	313	1,445	704	22,922	9,699	1,746	4,536	1,606
<b>TOT. DISTR'D INDIRECT COSTS =</b>	194	15,075	41,423	40,789	2,235	313	1,445	704	22,922	9,699	1,746	4,536	1,606
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	31,494	2,442,944	6,712,658	6,609,852	360,000	50,655	234,211	114,051	3,714,487	1,571,809	282,880	735,039	260,262
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IIID. UNALLOWABLE COSTS</b>													
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOT. ALLOWABLE OPER. EXP.</b>													
<b>Excluding SAMH Credit Equivalent =</b>	31,494	2,442,944	6,712,658	6,609,852	360,000	50,655	234,211	114,051	3,714,487	1,571,809	282,880	735,039	260,262
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IIIE. CAPITAL EXPENDITURES</b>													
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

\* Insurance Proceeds of \$1,271,153 net of repairs and maintenance as a result of Hurricane Michael were not included on this schedule.

\*\*Non-operating revenues and expenses including loss on damage of property and equipment, net of insurance proceeds were not included on this schedule.

\*\*\*Depreciation and amortization expense of \$342,939 not included on this schedule.

**BIG BEND COMMUNITY BASED CARE, INC.  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2018**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	MH RESIDENTIAL III	MH RESIDENTIAL IV	MH SUPPORTED EMPLOYMENT	MH SUPPORTED HOUSING/LIVING	MH INCIDENTAL EXPENSES	MH INFORMATION & REFERRAL	MH OUTPATIENT-GROUP	MH ROOM & BOARD I	MH ROOM & BOARD II	MH SHORT-TERM RESIDENTIAL TX	MH INTERVENTION-GROUP	MH COMPREHENSIVE-INDIVIDUAL
	20	21	25	26	28	30	35	36	37	39	42	44
<b>IA. STATE SAMH FUNDING</b>												
(1) From the region funding this contract	200,000	114,455	28,424	206,562	618,419	160,061	478,193	7,843,763	983,432	1,011,000	6,653	15,988
(2) From Other Districts												
<b>TOTAL STATE SAMH FUNDING =</b>	200,000	114,455	28,424	206,562	618,419	160,061	478,193	7,843,763	983,432	1,011,000	6,653	15,988
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IB. OTHER GOVT. FUNDING</b>												
(1) Other State Agency Funding												
(2) Medicaid												
(3) Local Government												
(4) Federal Grants and Contracts												
(5) In-kind from local govt. only												
<b>TOT. OTHER GOVT. FUNDING =</b>	-	-	-	-	-	-	-	-	-	-	-	-
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IC. ALL OTHER REVENUES</b>												
(1) Program Service Fees												
(2) 3rd Party Payments (except Medicare)												
(3) Medicare												
(4) Contributions and Donations												
(5) Other												
(6) In-kind												
<b>TOT. ALL OTHER REVENUES =</b>	-	-	-	-	-	-	-	-	-	-	-	-
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOTAL FUNDING =</b>	200,000	114,455	28,424	206,562	618,419	160,061	478,193	7,843,763	983,432	1,011,000	6,653	15,988
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

**BIG BEND COMMUNITY BASED CARE, INC.  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2018**

AGENCY:

EXPENSE CATEGORIES	MH RESIDENTIAL	MH RESIDENTIAL	MH SUPPORTED	MH SUPPORTED	MH INCIDENTAL	MH	MH OUTPATIENT-	MH ROOM & BOARD	MH ROOM & BOARD	MH SHORT-TERM	MH	MH COMPREHENSIVE-
	III	IV	EMPLOYMENT	HOUSING/LIVING	EXPENSES	INFORMATION & REFERRAL	GROUP	I	II	RESIDENTIAL TX	INTERVENTION- GROUP	INDIVIDUAL
	20	21	25	26	28	30	35	36	37	39	42	44
<b>IIA. PERSONNEL EXPENSES</b>												
(1) Salaries												
(2) Fringe Benefits												
<b>TOTAL PERSONNEL EXPENSES =</b>												
<b>IIB. OTHER EXPENSES</b>												
(1) Supplies and Printing												
(2) Communications and Utilities												
(3) Travel												
(4) Occupancy												
(5) Interest												
(6) Other												
(7) Professional Fees												
(8) Other Staff Related Costs												
(9) Direct Program Expense	200,000	114,455	28,424	206,562	618,419	160,061	478,193	7,843,763	983,432	1,011,000	6,653	15,988
(10) Postage and shipping												
(11) Expendable equipment, furniture and maintenance												
(12) Dues, Memberships and Subscriptions												
(13) Conferences and Meetings												
<b>TOTAL OTHER EXPENSES =</b>	200,000	114,455	28,424	206,562	618,419	160,061	478,193	7,843,763	983,432	1,011,000	6,653	15,988
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	200,000	114,455	28,424	206,562	618,419	160,061	478,193	7,843,763	983,432	1,011,000	6,653	15,988
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>												
(a) Other Support Costs (Optional)												
(b) Administration	1,242	711	176	1,283	3,840	994	2,969	48,703	6,106	6,278	41	99
<b>TOT. DISTR'D INDIRECT COSTS =</b>	1,242	711	176	1,283	3,840	994	2,969	48,703	6,106	6,278	41	99
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	201,242	115,166	28,600	207,845	622,259	161,055	481,162	7,892,466	989,538	1,017,278	6,694	16,087
<b>IIID. UNALLOWABLE COSTS</b>												
<b>TOT. ALLOWABLE OPER. EXP.</b>												
<b>Excluding SAMH Credit Equivalent =</b>	201,242	115,166	28,600	207,845	622,259	161,055	481,162	7,892,466	989,538	1,017,278	6,694	16,087
<b>IE. CAPITAL EXPENDITURES</b>												

\* Insurance Proceeds of \$1,271,153 net of repair;  
\*\*Non-operating revenues and expenses includin  
\*\*\*Depreciation and amortizaton expense of \$342







**BIG BEND COMMUNITY BASED CARE, INC.  
 SUBSTANCE ABUSE & MENTAL HEALTH SER  
 PROGRAM/COST CENTER ACTUAL EXPENSE  
 FISCAL YEAR ENDING 6/30/2018**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA METHADONE MAINTENANCE	SA OUTPATIENT- INDIVIDUAL	SA OUTREACH	SA RESIDENTIAL I	SA RESIDENTIAL II	SA RESIDENTIAL III	SA RESIDENTIAL IV	SA DETOXIFICATION	SA SUPPORTED HOUSING/LIVING	SA TASC	SA INCIDENTAL EXPENSES	SA AFTERCARE/FOL LOW-UP	SA INFORMATION & REFERRAL
	13	14	15	18	19	20	21	24	26	27	28	29	30
<b>IA. STATE SAMH FUNDING</b>													
(1) From the region funding this contract	61,125	2,255,097	479,131	120,033	4,355,687	475,091	156,035	2,346,809	9,812	84,215	580,664	26,144	344,395
(2) From Other Districts													
<b>TOTAL STATE SAMH FUNDING =</b>	61,125	2,255,097	479,131	120,033	4,355,687	475,091	156,035	2,346,809	9,812	84,215	580,664	26,144	344,395
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IB. OTHER GOVT. FUNDING</b>													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
<b>TOT. OTHER GOVT. FUNDING =</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IC. ALL OTHER REVENUES</b>													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
<b>TOT. ALL OTHER REVENUES =</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOTAL FUNDING =</b>	61,125	2,255,097	479,131	120,033	4,355,687	475,091	156,035	2,346,809	9,812	84,215	580,664	26,144	344,395
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

**BIG BEND COMMUNITY BASED CARE, INC.  
 SUBSTANCE ABUSE & MENTAL HEALTH SER  
 PROGRAM/COST CENTER ACTUAL EXPENSE  
 FISCAL YEAR ENDING 6/30/2018**

AGENCY:

EXPENSE CATEGORIES	SA METHADONE MAINTENANCE	SA OUTPATIENT-INDIVIDUAL	SA OUTREACH	SA RESIDENTIAL I	SA RESIDENTIAL II	SA RESIDENTIAL III	SA RESIDENTIAL IV	SA DETOXIFICATION	SA SUPPORTED HOUSING/LIVING	SA TASC	SA INCIDENTAL EXPENSES	SA AFTERCARE/FOL LOW-UP	SA INFORMATION & REFERRAL
	14	14	15	18	19	20	21	24	26	27	28	29	30
<b>IIA. PERSONNEL EXPENSES</b>													
(1) Salaries													
(2) Fringe Benefits													
<b>TOTAL PERSONNEL EXPENSES =</b>													
<b>IIIB. OTHER EXPENSES</b>													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	61,125	2,255,097	479,131	120,033	4,355,687	475,091	156,035	2,346,809	9,812	84,215	580,664	26,144	344,395
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
<b>TOTAL OTHER EXPENSES =</b>	61,125	2,255,097	479,131	120,033	4,355,687	475,091	156,035	2,346,809	9,812	84,215	580,664	26,144	344,395
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	61,125	2,255,097	479,131	120,033	4,355,687	475,091	156,035	2,346,809	9,812	84,215	580,664	26,144	344,395
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)													
(b) Administration	380	14,002	2,975	745	27,045	2,950	969	14,572	61	523	3,605	162	2,138
<b>TOT. DISTR'D INDIRECT COSTS =</b>	380	14,002	2,975	745	27,045	2,950	969	14,572	61	523	3,605	162	2,138
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	61,505	2,269,099	482,106	120,778	4,382,732	478,041	157,004	2,361,381	9,873	84,738	584,269	26,306	346,533
<b>IIID. UNALLOWABLE COSTS</b>													
<b>TOT. ALLOWABLE OPER. EXP.</b>													
<b>Excluding SAMH Credit Equivalent =</b>	61,505	2,269,099	482,106	120,778	4,382,732	478,041	157,004	2,361,381	9,873	84,738	584,269	26,306	346,533
<b>IIIE. CAPITAL EXPENDITURES</b>													

\* Insurance Proceeds of \$1,271,153 net of repair  
 \*\*Non-operating revenues and expenses includin  
 \*\*\*Depreciation and amortizaton expense of \$342

**BIG BEND COMMUNITY BASED CARE, INC.  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2018**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA OUTPATIENT- GROUP	SA ROOM & BOARD II	SA INTERVENTION- GROUP	SA AFTERCARE- GROUP	SA MH COMPREHENSIVE- INDIVIDUAL	SA RECOVERY SUPPORT- INDIVIDUAL	SA RECOVERY SUPPORT- GROUP	SA PREVENTION- INDICATED II	SA PREVENTION- SELECTIVE I	SA PREVENTION- UNIVERSAL DIRECT I	SA PREVENTION- UNIVERSAL INDIRECT I
	35	37	42	43	44	46	47	48	49	50	51
<b>IA. STATE SAMH FUNDING</b>											
(1) From the region funding this contract	751,392	537,884	20,840	15,930	389,647	16,833	10,935	336,920	1,589,622	1,293,201	488,018
(2) From Other Districts											
<b>TOTAL STATE SAMH FUNDING =</b>	751,392	537,884	20,840	15,930	389,647	16,833	10,935	336,920	1,589,622	1,293,201	488,018
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IB. OTHER GOVT. FUNDING</b>											
(1) Other State Agency Funding											
(2) Medicaid											
(3) Local Government											
(4) Federal Grants and Contracts											
(5) In-kind from local govt. only											
<b>TOT. OTHER GOVT. FUNDING =</b>	-	-	-	-	-	-	-	-	-	-	-
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>IC. ALL OTHER REVENUES</b>											
(1) Program Service Fees											
(2) 3rd Party Payments (except Medicare)											
(3) Medicare											
(4) Contributions and Donations											
(5) Other											
(6) In-kind											
<b>TOT. ALL OTHER REVENUES =</b>	-	-	-	-	-	-	-	-	-	-	-
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOTAL FUNDING =</b>	751,392	537,884	20,840	15,930	389,647	16,833	10,935	336,920	1,589,622	1,293,201	488,018
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

**BIG BEND COMMUNITY BASED CARE, INC.  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2018**

AGENCY:

EXPENSE CATEGORIES	SA OUTPATIENT- GROUP	SA ROOM & BOARD II	SA INTERVENTION- GROUP	SA AFTERCARE- GROUP	SA MH COMPREHENSIVE- INDIVIDUAL	SA RECOVERY SUPPORT- INDIVIDUAL	SA RECOVERY SUPPORT- GROUP	SA PREVENTION- INDICATED II	SA PREVENTION- SELECTIVE I	SA PREVENTION- UNIVERSAL DIRECT I	SA PREVENTION- UNIVERSAL INDIRECT I
	35	37	42	43	44	46	47	48	49	50	51
<b>IIA. PERSONNEL EXPENSES</b>											
(1) Salaries											
(2) Fringe Benefits											
<b>TOTAL PERSONNEL EXPENSES =</b>											
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIB. OTHER EXPENSES</b>											
(1) Supplies and Printing											
(2) Communications and Utilities											
(3) Travel											
(4) Occupancy											
(5) Interest											
(6) Other											
(7) Professional Fees											
(8) Other Staff Related Costs											
(9) Direct Program Expense	751,392	537,884	20,840	15,930	389,647	16,833	10,935	336,920	1,589,622	1,293,201	488,018
(10) Postage and shipping											
(11) Expendable equipment, furniture and maintenance											
(12) Dues, Memberships and Subscriptions											
(13) Conferences and Meetings											
<b>TOTAL OTHER EXPENSES =</b>	751,392	537,884	20,840	15,930	389,647	16,833	10,935	336,920	1,589,622	1,293,201	488,018
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	751,392	537,884	20,840	15,930	389,647	16,833	10,935	336,920	1,589,622	1,293,201	488,018
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>											
(a) Other Support Costs (Optional)											
(b) Administration	4,666	3,340	129	99	2,419	105	68	2,092	9,870	8,030	3,030
<b>TOT. DISTR'D INDIRECT COSTS =</b>	4,666	3,340	129	99	2,419	105	68	2,092	9,870	8,030	3,030
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	756,058	541,224	20,969	16,029	392,066	16,938	11,003	339,012	1,599,492	1,301,231	491,048
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIID. UNALLOWABLE COSTS</b>											
<b>TOT. ALLOWABLE OPER. EXP.</b>											
Excluding SAMH Credit Equivalent =	756,058	541,224	20,969	16,029	392,066	16,938	11,003	339,012	1,599,492	1,301,231	491,048
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIIE. CAPITAL EXPENDITURES</b>											

\* Insurance Proceeds of \$1,271,153 net of repair  
\*\*Non-operating revenues and expenses includin  
\*\*\*Depreciation and amortizatoin expense of \$342

**BIG BEND COMMUNITY BASED CARE, INC.  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2018**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA NETWORK EVAL. & DVLPMNT	SA FAMILY INTENSIVE TREATMENT	SA TOTAL	Total for State-Funded SAMH Cost Centers	Total for All State- Designated Cost Centers	Non-SAMH Covered Services	Administration	Total Funding
	B1	A2						
<b>IA. STATE SAMH FUNDING</b>								
(1) From the region funding this contract	28,350	1,423,420	21,586,371	67,168,982	67,168,982	2,626,234	671,300	70,466,517
(2) From Other Districts								-
<b>TOTAL STATE SAMH FUNDING =</b>	<b>28,350</b>	<b>1,423,420</b>	<b>21,586,371</b>			<b>2,626,234</b>	<b>671,300</b>	<b>70,466,517</b>
	*****	*****	*****	*****	*****	*****	*****	*****
<b>IB. OTHER GOVT. FUNDING</b>								
(1) Other State Agency Funding						37,517,511.32	772,861	38,290,372
(2) Medicaid								
(3) Local Government								
(4) Federal Grants and Contracts								
(5) In-kind from local govt. only								
<b>TOT. OTHER GOVT. FUNDING =</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>37,517,511</b>	<b>772,861</b>	<b>38,290,372</b>
	*****	*****	*****	*****	*****	*****	*****	*****
<b>IC. ALL OTHER REVENUES</b>								
(1) Program Service Fees						149,710	6,451	156,161
(2) 3rd Party Payments (except Medicare)								
(3) Medicare								
(4) Contributions and Donations								
(5) Other						66,615	440,283	506,898
(6) In-kind								
<b>TOT. ALL OTHER REVENUES =</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>216,325</b>	<b>446,734</b>	<b>663,059</b>
	*****	*****	*****	*****	*****	*****	*****	*****
<b>TOTAL FUNDING =</b>	<b>28,350</b>	<b>1,423,420</b>	<b>21,586,371</b>	<b>67,168,982</b>	<b>67,168,982</b>	<b>40,360,070</b>	<b>1,890,895</b>	<b>109,419,947</b>
	*****	*****	*****	*****	*****	*****	*****	*****

**BIG BEND COMMUNITY BASED CARE, INC.  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2018**

AGENCY:

EXPENSE CATEGORIES	SA NETWORK EVAL. & DVLPMNT	SA FAMILY INTENSIVE TREATMENT		SA TOTAL		Total for State-Funded SAMH Cost Centers	Total for All State- Designated Cost Centers	Non-SAMH Covered Services	Administration	Total Funding
	B1	99								
<b>IIA. PERSONNEL EXPENSES</b>										
(1) Salaries								6,677,600	1,426,036	8,103,636
(2) Fringe Benefits										
<b>TOTAL PERSONNEL EXPENSES =</b>								6,677,600	1,426,036	8,103,636
	=====	=====		=====		=====	=====	=====	=====	=====
<b>IIB. OTHER EXPENSES</b>										
(1) Supplies and Printing								55,946	13,337	69,283
(2) Communications and Utilities								37,491	5,981	43,472
(3) Travel								63,468	19,530	82,998
(4) Occupancy								765,948	27,018	792,966
(5) Interest								776,443	29,235	805,678
(6) Other								8,211	9,681	17,892
(7) Professional Fees								762,966	215,757	978,723
(8) Other Staff Related Costs								154,549	44,715	199,264
(9) Direct Program Expense	28,350	1,423,420		21,586,371		67,168,982	67,168,982	31,047,842	-	98,216,824
(10) Postage and shipping								14,374	123	14,497
(11) Expendable equipment, furniture and maintenance								449,656	62,561	512,217
(12) Dues, Memberships and Subscriptions								56,650	8,313	64,963
(13) Conferences and Meetings								73,648	28,608	102,256
<b>TOTAL OTHER EXPENSES =</b>	28,350	1,423,420		21,586,371		67,168,982	67,168,982	34,267,192	464,859	101,901,033
	=====	=====		=====		=====	=====	=====	=====	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	28,350	1,423,420		21,586,371		67,168,982	67,168,982	40,944,792	1,890,895	110,004,669
	=====	=====		=====		=====	=====	=====	=====	=====
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>										
(a) Other Support Costs (Optional)										
(b) Administration	176	8,838.30		134,021		417,053	417,053	1,473,842	(1,890,895)	-
<b>TOT. DISTR'D INDIRECT COSTS =</b>		8,838		133,845		414,641	414,641	1,473,842	(1,890,895)	-
	=====	=====		=====		=====	=====	=====	=====	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	28,350	1,432,258	-	21,720,216		67,583,623	67,583,623	42,418,634	-	110,004,669
	=====	=====		=====		=====	=====	=====	=====	=====
<b>IID. UNALLOWABLE COSTS</b>									23,389	23,389
	=====	=====		=====		=====	=====	=====	=====	=====
<b>TOT. ALLOWABLE OPER. EXP.</b>										
Excluding SAMH Credit Equivalent =	28,350	1,432,258		21,720,216		67,583,623	67,583,623	42,418,634	-	110,004,669
	=====	=====		=====		=====	=====	=====	=====	=====
<b>III. CAPITAL EXPENDITURES</b>										
	=====	=====		=====		=====	=====	=====	=====	=====

\* Insurance Proceeds of \$1,271,153 net of repair;  
\*\*Non-operating revenues and expenses includin  
\*\*\*Depreciation and amortizatn expense of \$342



**Big Bend Community Based Care, Inc.  
Schedule of State Earnings  
Fiscal Year Ending June 30, 2019**

<b>1</b>	<b>Total Expenditures</b>	<b>\$</b>	<b>-</b>
<b>2</b>	<b>Less Other State and Federal Funds</b>	<b>\$</b>	<b>-</b>
<b>3</b>	<b>Less Non-Match SAMH Funds</b>	<b>\$</b>	<b>-</b>
<b>4</b>	<b>Less Unallowable Costs per 65E-14, F.A.C.</b>	<b>\$</b>	<b>-</b>
<b>5</b>	<b>Total Allowable Expenditures</b> (Sum of lines 1, 2, 3, and 4)	<b>\$</b>	<b>-</b>
<b>6</b>	<b>Maximum Available Earnings</b> (Line 5 times 75%)	<b>\$</b>	<b>-</b>
<b>7</b>	<b>Amount of State Funds Requiring Match</b>	<b>\$</b>	<b>-</b>
<b>8</b>	<b>Amount Due to Department</b> (Subtract line 7 from line 6)	<b>\$</b>	<b>-</b>

NOTE: Big Bend Community Based Care, Inc. has met the match requirements related to the amount of State Funds requiring match through YTD match provided by BBCBC's subcontractors.

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**Big Bend Community Based Care, Inc.**  
**Schedule of Related Party Transaction Adjustments**  
**Fiscal Year Ending 6/30/2019**

	Related Party	Allocation of Related Party Transactions Adjustment				
		SAMH Cost Centers				
		1	2	3	.....	Total
Revenues From Grantee						
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>

**Big Bend Community Based Care, Inc.  
Schedule of Bed-Day Availability Payments  
Fiscal Year Ending 6/30/2019**

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
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	(D-E)	<b>G</b>	(F x C)	(G-H or \$0, whichever is <u>greater</u> )

**Total Amount Owed to Department = \$0.00**

Note: There is no activity to report on this schedule