

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

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2020

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, 2020, 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 Consolidated 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.

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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, 2020, 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

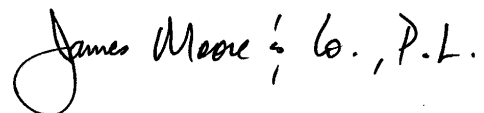
Other Information

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 23, 2021, 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 23, 2021

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS

Current assets	
Cash and cash equivalents	\$ 9,936,295
Grant, contract and other receivables	13,098,418
Insurance receivable	2,015,436
Prepaid expenses and other current assets	494,961
Total current assets	25,545,110
Property and equipment , net of accumulated depreciation	12,911,950
Other assets	
Restricted cash and cash equivalents - client trust funds and other	331,774
Investments	400,095
Other	82,416
Total other assets	814,285
Total Assets	\$ 39,271,345

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	\$ 13,915,667
Deferred revenue	3,694,530
Due to grantor	2,588,925
Line of credit	110,490
Refundable advance - Paycheck Protection Program	1,939,400
Current portion of long-term debt	6,890,081
Total current liabilities	29,139,093
Client trust funds	317,692
Long-term liabilities	
Deferred compensation payable	400,095
Long-term debt, less current portion	9,200,256
Total long-term liabilities	9,600,351
Total Liabilities	39,057,136
Net assets	
Without donor restrictions	214,209
Total Liabilities and Net Assets	\$ 39,271,345

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, 2020**

	Without donor restrictions
Support and revenues	
Grants and contracts	\$ 116,730,856
Rental income	296,348
Other	90,609
Insurance proceeds, net	2,243,049
Total support and revenues	119,360,862
Expenses	
Program services	116,142,328
Depreciation and amortization	271,295
Administrative services	2,282,498
Total expenses	118,696,121
Increase in net assets	664,741
Net assets (deficit), beginning of year	(450,532)
Net assets, end of year	\$ 214,209

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, 2020**

	<u>Program Services</u>		<u>Total</u>
	<u>Child and Other Services</u>	<u>Administrative Services</u>	
Personnel	\$ 10,333,225	\$ 1,508,640	\$ 11,841,865
Supplies and printing	78,175	20,290	98,465
Communication and utilities	81,222	9,103	90,325
Travel	157,636	35,867	193,503
Direct program	102,345,483	319	102,345,802
Occupancy	1,164,462	94,949	1,259,411
Interest	792,881	64,651	857,532
Other	681	12,103	12,784
Professional fees	515,832	269,429	785,261
Other staff related costs	166,476	59,584	226,060
Expendable equipment, furniture and maintenance	387,400	175,874	563,274
Postage and shipping	17,528	114	17,642
Dues, memberships and subscriptions	81,741	14,841	96,582
Conferences and meetings	19,586	16,734	36,320
	<u>116,142,328</u>	<u>2,282,498</u>	<u>118,424,826</u>
Allocation of administrative services	2,282,498	(2,282,498)	-
	<u>118,424,826</u>	<u>-</u>	<u>118,424,826</u>
Total expenses before depreciation and amortization			
	118,424,826	-	118,424,826
Depreciation and amortization	271,295	-	271,295
	<u>\$ 118,696,121</u>	<u>\$ -</u>	<u>\$ 118,696,121</u>
Total expenses			

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, 2020

Cash flows from operating activities	
Cash received from grantors and others	\$ 113,307,694
Cash paid to employees, vendors and sub-recipients	(114,106,761)
Interest paid	(857,532)
Interest received	3,665
Insurance proceeds	2,243,049
Net cash provided by operating activities	<u>590,115</u>
Cash flows from investing activities	
Purchases of property and equipment	(3,744,305)
Purchases of investments	(57,413)
Net cash used in investing activities	<u>(3,801,718)</u>
Cash flows from financing activities	
Proceeds from long-term debt	1,518,249
Proceeds from line of credit	58,132
Payments on line of credit	(143,468)
Payments of principal on long-term debt	(2,168,586)
Net cash used in financing activities	<u>(735,673)</u>
Net decrease in cash and cash equivalents	<u>(3,947,276)</u>
Cash and cash equivalents, beginning of year	14,215,345
Cash and cash equivalents, end of year	<u><u>\$ 10,268,069</u></u>
Reconciliation of increase in net assets	
to net cash provided by operating activities	
Increase in net assets	<u>\$ 664,741</u>
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation and amortization	271,295
Increase in grant, contract and other receivables	(6,070,231)
Decrease in insurance receivable	2,556,978
Decrease in deferred revenue	(293,201)
Decrease in accounts payable and accrued expenses	(646,969)
Decrease in deferred compensation payable	(71,987)
Increase in refundable advance - Paycheck Protection Program	1,939,400
Decrease in other long-term liability	(15,187)
Increase in prepaid expenses and other assets	(354,244)
Increase in due to grantor	2,497,746
Increase in client trust fund and other	111,774
Total adjustments	<u>(74,626)</u>
Net cash provided by operating activities	<u><u>\$ 590,115</u></u>
Supplemental schedule of non-cash investing and financing activities:	
Purchase of property and equipment with related accounts payable	<u><u>\$ 917,577</u></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, 2020

(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 Big Bend Community Based Care, Inc. 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, Big Bend Community Based Care, Inc. 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 Jackson HSC, LLC, Leon HSC, LLC and Washington HSC, LLC which are both single member LLCs. 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, 2020

(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, 2020.

(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, 2020

(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.

(m) **Investments**—Investments are carried at fair value. Fair values are generally based on quoted market prices or appraised value. Realized and unrealized gains or losses are reflected in the statement of activities.

(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 deposits with two financial institutions. The Organization has no policy requiring collateral or other security to support its deposits, although all demand 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.

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

(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.

(5) Property Leased to Others:

During the year ended June 30, 2020, The Organization recognized rental income from properties leased to others in the amount of \$296,348. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2020. 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>
2021	\$ 151,584
2022	106,429
2023	1,440
2024	-
2025	-
Total	<u>\$ 259,453</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, 2020, recognizing revenues of \$151,481.

(7) Property and Equipment:

Property and equipment consists of the following as of June 30, 2020:

Land	\$ 1,069,520
Building and improvements	9,708,154
Construction in process	4,401,534
Furniture and equipment	402,037
	<u>15,581,245</u>
Less: Accumulated depreciation	<u>2,669,295</u>
Net property and equipment	<u>\$ 12,911,950</u>

Depreciation expense for the year ended June 30, 2020 was \$271,295.

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

(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 \$52,875 for the year ended June 30, 2020. 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) **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 consolidated financial condition.

(c) **Hurricane Damages**— The Organization is in the process of repairing and reconstructing properties damaged from a hurricane. The total estimated costs of repairs and reconstruction are estimated to be approximately \$12,300,000. The building at 933 Magnolia Avenue, Panama City, FL was demolished and not reconstructed. As of June 30, 2020, \$3,248,403 of insurance proceeds is held in cash and cash equivalents that has not yet been spent on related repairs and reconstruction.

(d) **Receivables**— 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

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
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cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

(9) **Commitments and Contingencies:** (Continued)

(e) **COVID-19 Pandemic**— During the year ended June 30, 2020, 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 23, 2021, management believes that a material impact on the Organization's financial position and results of future operations is reasonably possible.

(10) **Paycheck Protection Program:**

On May 5, 2020, the Organization received loan proceeds in the amount of \$1,939,400, pursuant to the Paycheck Protection Program (PPP) established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). Under the terms of the PPP, loan proceeds and accrued interest are forgivable if they are used for qualifying expenses such as payroll, benefits, rent and utilities, and the Organization maintains its payroll levels as described in the CARES Act.

(11) **Investments:**

The Organization's investments at June 30, 2020 consist of marketable securities recorded at fair value as summarized below:

	Cost	Fair Value	Unrealized Gain (Loss)
Mutual funds	\$ 247,950	\$ 400,095	\$ 152,145

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

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

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

Long-term debt consisted of the following at June 30, 2020:

	<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 located at 1000 W. Tharpe St., Suites 15A-C, Tallahassee, FL.	\$ 1,835,374
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 located at 1000 W. Tharpe St., Suites 7-13, Tallahassee, FL.	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 located at 1000 W. Tharpe St., Suites 7-13, Tallahassee, FL.	539,816
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 located at 1000 W. Tharpe St., Suites 15A-B, Tallahassee, FL.	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 located at 305 W. Crawford St., Quincy, FL.	1,018,280
10.0% second mortgage payable to company, payable in monthly installments of \$5,793, interest only, starting June 2023 payable monthly of principal and interest of \$6,312, maturing June 1, 2048, collateralized by a commercial office building located at 1000 W. Tharpe St., Suite C, Tallahassee, FL.	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 located at 69 High Dr., Crawfordville, FL.	383,590
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 located at 525 N. Martin Luther King Blvd., Tallahassee, FL.	945,892

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

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

Long-term debt consisted of the following at June 30, 2020: (Continued)

	Principal Amount
4.99% mortgage payable to bank, payable in 115 monthly installments of \$6,823 and a one-time balloon payment of \$869,485 maturing January 22, 2030 collateralized by a commercial office building located at 4120 Jireh Court, Mariana, FL.	\$ 1,150,227
1.0% note payable to company with the entire principal and interest payable on August 3, 2026, collateralized by real property and improvements located at 933 Magnolia Ave., Panama City, FL.	1,486,930
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 located at 910 Harrison Avenue, Panama City, FL.	5,137,706
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 located at 910 Harrison Avenue, Panama City, FL.	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 located at 1352 South Boulevard, Chipley, FL.	568,511
Total	16,170,522
Less: current portion of long-term debt	6,890,081
Less: unamortized loan origination fees	80,185
Long-term debt, less current portion	\$ 9,200,256

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

Year ending June 30,	Amount
2021	\$ 6,890,081
2022	1,135,001
2023	1,090,607
2024	210,454
2025	224,323
Thereafter	6,620,056
Total	\$ 16,170,522

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

(13) **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	\$ 9,936,295
Grant, contract and other receivables	13,098,418
Insurance receivable	2,015,436
Financial assets available to meet cash needs for general expenditures within one year	<u>\$25,050,149</u>

As part of the Organization's liquidity management plan, in the event of an unanticipated liquidity need, the Organization has \$89,510 of unused line of credit.

(14) **Line of Credit:**

The Organization has a \$200,000 bank line of credit which matures May 18, 2021. Amounts borrowed under this agreement are \$110,490 and bear interest at 4.5 percentage points above Prime Rate. This line is secured by accounts, equipment, and fixtures.

(15) **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 16.66% of CBCCI.

(16) **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. For the year ended June 30, 2020, the Organization recognized \$555,638 related to business interruption recoveries. These are classified as Insurance proceeds on the Consolidated Statement of Activities.

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

(17) **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, 2020.

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, 2020 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	\$ 400,095	\$ 400,095	\$ -	\$ -
Total investments at fair value	<u>\$ 400,095</u>	<u>\$ 400,095</u>	<u>\$ -</u>	<u>\$ -</u>

BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

(18) **Subsequent Events:**

The Organization has evaluated events and transactions for the potential recognition or disclosure in the consolidated financial statements through March 23, 2021, the date which the consolidated financial statements were available to be issued. The following events are considered significant to disclose:

Subsequent to June 30, 2020, the Organization submitted the application and received loan forgiveness in the amount of \$1,939,400, related to the Paycheck Protection Program (PPP) loan.

Subsequent to June 30, 2020, the Organization submitted an application for the refinancing of debt related to 910 Harrison Avenue, Panama City FL and is awaiting response from the lender as of March 23, 2021.

Subsequent to June 30, 2020, the Organization has changed their name and is now doing business as Northwest Florida Health Network.

(19) **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, 2020. 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 consolidated 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, 2019 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 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, 2021 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, 2020

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
FEDERAL AWARDS					
U.S. Department of Health and Human Services					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	1H79FG000174-01	\$ -	\$ 9,634
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	1H79FG000179-01	-	11,457
Passed through State of Florida Department of Children and Families					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	AHME1	1,502,516	1,540,733
				<u>1,502,516</u>	<u>1,561,824</u>
Passed through State of Florida Department of Children and Families					
Promoting Safe and Stable Families	93.556	-	BJ101	909,318	944,069
Temporary Assistance for Needy Families	93.558	-	BJ101	1,438,703	3,300,691
Temporary Assistance for Needy Families	93.558	-	AHME1	722,516	772,454
				<u>2,161,219</u>	<u>4,073,145</u>
Grants to States for Access and Visitation Programs	93.597	-	BJ101	22,547	22,547
Chafee Education and Training Vouchers Program (ETV)	93.599	-	BJ101	-	98,330
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	BJ101	316,301	664,857
Foster Care Title IV-E	93.658	-	BJ101	1,989,137	6,325,093
Adoption Assistance	93.659	-	BJ101	601,539	6,920,529
Social Services Block Grant	93.667	-	BJ101	186,741	1,287,600
Child Abuse and Neglect State Grants	93.669	-	BJ101	49,751	66,158
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	BJ101	263,067	307,109
Medical Assistance Program	93.778	-	BJ101	-	312,237
Medical Assistance Program	93.778	-	AHME1	790,636	853,215
			Total Medicaid Cluster	<u>790,636</u>	<u>1,165,452</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, 2020

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
FEDERAL AWARDS (Continued)					
U.S. Department of Health and Human Services (Continued)					
Passed through State of Florida Department of Children and Families					
Block Grants for Community Mental Health Services	93.958	-	AHME1	4,229,108	4,245,496
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	AHME1	9,485,663	9,485,663
Children's Health Insurance Program	93.767	-	AHME1	514,660	514,660
Projects for Assistance in Transition from Homelessness (PATH)	93.150	-	AHME1	174,990	174,990
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	-	AHME1	151,641	151,641
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	-	AHME1	378,882	388,379
Opioid STR	93.788	-	AHME1	1,488,763	1,582,734
U.S. Department of Homeland Security					
Passed through Executive Office of the Governor					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	-	Z1004	-	38,493
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	-	Z1005	-	14,025
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	-	Z0917	-	47,304
				-	99,822
Total Federal Awards				<u>25,216,479</u>	<u>40,080,098</u>
STATE FINANCIAL ASSISTANCE					
State of Florida Department of Children and Families					
Out-of-Home Supports	-	60.074	BJ101	118,981	478,946
Extended Foster Care Program	-	60.141	BJ101	-	635
The Independent Living and Road-to-Independence Program	-	60.112	BJ101	-	35,475
Forensic Services and Competency Restoration Training	-	60.114	AHME1	1,501,600	1,501,600
Substance Abuse and Mental Health - Community Services	-	60.153	AHME1	278,235	308,487
Centralized Receiving Systems	-	60.163	AHME1	1,481,406	1,481,406
CBC - Purchase Therapeutic Services for Children	-	60.183	BJ101	726,402	726,402
SAMH ME State Funded Federal Excluded Services	-	60.190	AHME1	1,474,724	1,858,444
Total State Financial Assistance				<u>5,581,348</u>	<u>6,391,395</u>
Total Federal Awards and State Financial Assistance				<u>\$ 30,797,827</u>	<u>\$ 46,471,493</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, 2020

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, 2020 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, 2020, 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 23, 2021.

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) as a basis for designing 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.

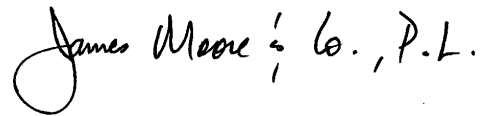
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large, looped initial "J".

Tallahassee, Florida
March 23, 2021

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, 2020. 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, 2020.

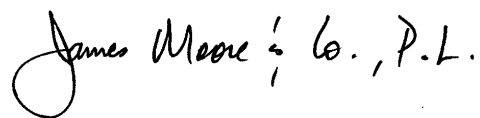
Report on Internal Control Over Compliance

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 23, 2021

**BIG BEND COMMUNITY BASED CARE, INC., SUBSIDIARY AND AFFILIATE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

I. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: *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 for major Federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major programs:

Federal Program	Federal CFDA Number
Mental Health Disaster Assistance and Emergency Mental Health	93.982
Adoption Assistance	93.659
Dollar threshold used to distinguish between type A and type B Federal programs:	\$1,199,408
Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no

BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM/COST CENTER ACTUAL EXPENSES
FISCAL YEAR ENDING 6/30/2020

AGENCY: Big Bend Community Based Care

CONTRACT: AHME1

STATE-DESIGNATED SAMH COST CENTERS

STATE SAMH-FUNDED COST CENTERS

FUNDING SOURCES & REVENUES	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
IA. STATE SAMH FUNDING													
(1) From the region funding this contract	92,393	1,902,017	6,519,596	8,736,457	315,788	29,609	183,520	97,353	4,402,392	1,657,061	377,064	494,767	144,318
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =	92,393	1,902,017	6,519,596	8,736,457	315,788	29,609	183,520	97,353	4,402,392	1,657,061	377,064	494,767	144,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
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 =	92,393	1,902,017	6,519,596	8,736,457	315,788	29,609	183,520	97,353	4,402,392	1,657,061	377,064	494,767	144,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

STATE-DESIGNATED SAMH COST CENTERS

STATE SAMH-FUNDED COST CENTERS

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM/COST CENTER ACTUAL EXPENSES
FISCAL YEAR ENDING 6/30/2020

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
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIB. OTHER EXPENSES													
(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	92,393	1,902,017	6,519,596	8,736,457	315,788	29,609	183,520	97,353	4,402,392	1,657,061	377,064	494,767	144,318
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	92,393	1,902,017	6,519,596	8,736,457	315,788	29,609	183,520	97,353	4,402,392	1,657,061	377,064	494,767	144,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	92,393	1,902,017	6,519,596	8,736,457	315,788	29,609	183,520	97,353	4,402,392	1,657,061	377,064	494,767	144,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	591	12,170	41,715	55,900	2,021	189	1,174	623	28,168	10,603	2,413	3,166	923
TOT. DISTR'D INDIRECT COSTS =	591	12,170	41,715	55,900	2,021	189	1,174	623	28,168	10,603	2,413	3,166	923
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	92,984	1,914,187	6,561,311	8,792,357	315,788	29,798	184,694	97,976	4,430,560	1,667,664	379,477	497,933	145,241
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIID. UNALLOWABLE COSTS													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	92,984	1,914,187	6,561,311	8,792,357	315,788	29,798	184,694	97,976	4,430,560	1,667,664	379,477	497,933	145,241
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIE. CAPITAL EXPENDITURES													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

* Insurance Proceeds of \$2,243,049, net as a result of Hurricane Michael were not included on this schedule.

**Depreciation and amortization expense of \$271,295 not included on this schedule.

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC.
 SUBSTANCE ABUSE & MENTAL HEALTH SER
 PROGRAM/COST CENTER ACTUAL EXPENSE
 FISCAL YEAR ENDING 6/30/2020**

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	MH RECOVERY SUPPORT-INDIVIDUAL
	20	21	25	26	28	30	35	36	37	39	42	44	46
IA. STATE SAMH FUNDING													
(1) From the region funding this contract	165,302	84,650	518	274,434	338,457	163,154	461,127	7,843,763	898,338	611,000	2,647	1,683,153	178,880
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =	165,302	84,650	518	274,434	338,457	163,154	461,127	7,843,763	898,338	611,000	2,647	1,683,153	178,880
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOV'T. 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 GOV'T. 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 =	165,302	84,650	518	274,434	338,457	163,154	461,127	7,843,763	898,338	611,000	2,647	1,683,153	178,880
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2020**

AGENCY:

EXPENSE CATEGORIES	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	MH RECOVERY SUPPORT-INDIVIDUAL
	20	21	25	26	28	30	35	36	37	39	42	44	46
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIB. OTHER EXPENSES													
(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	165,302	84,650	518	274,434	338,457	163,154	461,127	7,843,763	898,338	611,000	2,647	1,683,153	178,880
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	165,302	84,650	518	274,434	338,457	163,154	461,127	7,843,763	898,338	611,000	2,647	1,683,153	178,880
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	165,302	84,650	518	274,434	338,457	163,154	461,127	7,843,763	898,338	611,000	2,647	1,683,153	178,880
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	1,058	542	3	1,756	2,166	1,044	2,950	50,188	5,748	3,909	17	10,770	1,145
TOT. DISTR'D INDIRECT COSTS =	1,058	542	3	1,756	2,166	1,044	2,950	50,188	5,748	3,909	17	10,770	1,145
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	166,360	85,192	521	276,190	340,623	164,198	464,077	7,893,951	904,086	614,909	2,664	1,693,923	180,025
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIID. UNALLOWABLE COSTS													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	166,360	85,192	521	276,190	340,623	164,198	464,077	7,893,951	904,086	614,909	2,664	1,693,923	180,025
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIE. CAPITAL EXPENDITURES													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

* Insurance Proceeds of \$2,243,049, net as a res
**Depreciation and amortizatoin expense of \$271,

**BIG BEND COMMUNITY BASED CARE, INC.
 SUBSTANCE ABUSE & MENTAL HEALTH SER
 PROGRAM/COST CENTER ACTUAL EXPENSE
 FISCAL YEAR ENDING 6/30/2020**

AGENCY:

CONTRACT:

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

FUNDING SOURCES & REVENUES	MH BNET	MH FEPT/EPIC	MH NETWORK EVAL & DEVELOPMENT	MH COST REIMBURSEMENT	MH CAT	MH FACT TEAM	MH TOTAL
	A1	A5	B1	B3	B4	B5	
IA. STATE SAMH FUNDING							
(1) From the region funding this contract	539,941	462,662	1,841,158	171,382	7,484,000	3,589,656	51,746,556
(2) From Other Districts							
TOTAL STATE SAMH FUNDING =	539,941	462,662	1,841,158	171,382	7,484,000	3,589,656	51,746,556
	=====	=====	=====	=====	=====	=====	=====
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 =	539,941	462,662	1,841,158	171,382	7,484,000	3,589,656	51,746,556
	=====	=====	=====	=====	=====	=====	=====

SA ASSESSMENT	SA CASE MANAGEMENT	SA CRISIS SUPPORT/ EMERGENCY	SA DAY/NIGHT	SA IN-HOME & ONSITE	SA INTERVENTION
01	02	04	06	08	11
86,879	1,180,011	683	452,391	9,669	508,116
=====	=====	=====	=====	=====	=====
-	-	-	-	-	-
=====	=====	=====	=====	=====	=====
86,879	1,180,011	683	452,391	9,669	508,116
=====	=====	=====	=====	=====	=====

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

**BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2020**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA MEDICAL SERVICES	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
	12	13	14	15	18	19	20	21	24	26	27	28	29
IA. STATE SAMH FUNDING													
(1) From the region funding this contract	1,000,064	5,145	2,137,691	549,254	26,811	3,721,365	477,475	286,442	2,149,371	7,768	64,439	778,224	31,669
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =	1,000,064	5,145	2,137,691	549,254	26,811	3,721,365	477,475	286,442	2,149,371	7,768	64,439	778,224	31,669
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
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 =	1,000,064	5,145	2,137,691	549,254	26,811	3,721,365	477,475	286,442	2,149,371	7,768	64,439	778,224	31,669
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2020**

AGENCY:

EXPENSE CATEGORIES	SA MEDICAL SERVICES	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
	12	14	14	15	18	19	20	21	24	26	27	28	29
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES													
(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	1,000,064	5,145	2,137,691	549,254	26,811	3,721,365	477,475	286,442	2,149,371	7,768	64,439	778,224	31,669
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	1,000,064	5,145	2,137,691	549,254	26,811	3,721,365	477,475	286,442	2,149,371	7,768	64,439	778,224	31,669
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	1,000,064	5,145	2,137,691	549,254	26,811	3,721,365	477,475	286,442	2,149,371	7,768	64,439	778,224	31,669
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	6,399	33	13,678	3,514	172	23,811	3,055	1,833	13,753	50	412	4,979	203
TOT. DISTR'D INDIRECT COSTS =	6,399	33	13,678	3,514	172	23,811	3,055	1,833	13,753	50	412	4,979	203
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	1,006,463	5,178	2,151,369	552,768	26,983	3,745,176	480,530	288,275	2,163,124	7,818	64,851	783,203	31,872
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IID. UNALLOWABLE COSTS													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	1,006,463	5,178	2,151,369	552,768	26,983	3,745,176	480,530	288,275	2,163,124	7,818	64,851	783,203	31,872
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
III. CAPITAL EXPENDITURES													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

* Insurance Proceeds of \$2,243,049, net as a res
**Depreciation and amortization expense of \$271,

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC.
 SUBSTANCE ABUSE & MENTAL HEALTH SER
 PROGRAM/COST CENTER ACTUAL EXPENSE
 FISCAL YEAR ENDING 6/30/2020**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA INFORMATION & REFERRAL	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
	30	35	37	42	43	44	46	47	48	49	50
IA. STATE SAMH FUNDING											
(1) From the region funding this contract	69,139	793,442	250,529	24,806	13,886	347,757	37,293	12,237	258,680	1,618,446	1,186,914
(2) From Other Districts											
TOTAL STATE SAMH FUNDING =	69,139	793,442	250,529	24,806	13,886	347,757	37,293	12,237	258,680	1,618,446	1,186,914
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
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 =	69,139	793,442	250,529	24,806	13,886	347,757	37,293	12,237	258,680	1,618,446	1,186,914
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2020**

AGENCY:

EXPENSE CATEGORIES	SA INFORMATION & REFERRAL	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
	30	35	37	42	43	44	46	47	48	49	50
IIA. PERSONNEL EXPENSES											
(1) Salaries											
(2) Fringe Benefits											
TOTAL PERSONNEL EXPENSES =											
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES											
(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	69,139	793,442	250,529	24,806	13,886	347,757	37,293	12,237	258,680	1,618,446	1,186,914
(10) Postage and shipping											
(11) Expendable equipment, furniture and maintenance											
(12) Dues, Memberships and Subscriptions											
(13) Conferences and Meetings											
TOTAL OTHER EXPENSES =	69,139	793,442	250,529	24,806	13,886	347,757	37,293	12,237	258,680	1,618,446	1,186,914
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	69,139	793,442	250,529	24,806	13,886	347,757	37,293	12,237	258,680	1,618,446	1,186,914
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS											
(a) Other Support Costs (Optional)											
(b) Administration	442	5,077	1,603	159	89	2,225	239	78	1,655	10,355	7,594
TOT. DISTR'D INDIRECT COSTS =	442	5,077	1,603	159	89	2,225	239	78	1,655	10,355	7,594
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	69,581	798,519	252,132	24,965	13,975	349,982	37,532	12,315	260,335	1,628,801	1,194,508
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IID. UNALLOWABLE COSTS											
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.											
Excluding SAMH Credit Equivalent =	69,581	798,519	252,132	24,965	13,975	349,982	37,532	12,315	260,335	1,628,801	1,194,508
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
III. CAPITAL EXPENDITURES											
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

* Insurance Proceeds of \$2,243,049, net as a res
**Depreciation and amortization expense of \$271,

**BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2020**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA PREVENTION- UNIVERSAL INDIRECT I	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
	51	B1	A2								
IA. STATE SAMH FUNDING											
(1) From the region funding this contract	332,439	25,800	1,537,012		19,981,845		71,728,401	71,728,401	1,960,620.00	743,127	74,432,148
(2) From Other Districts											-
TOTAL STATE SAMH FUNDING =	332,439	25,800	1,537,012		19,981,845				1,960,620	743,127	74,432,148
	=====	=====	=====		=====		=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING											
(1) Other State Agency Funding									41,202,613.25	941,072	42,143,685
(2) Medicaid											
(3) Local Government											
(4) Federal Grants and Contracts											
(5) In-kind from local govt. only											
TOT. OTHER GOVT. FUNDING =	-	-	-		-				41,202,613	941,072	42,143,685
	=====	=====	=====		=====		=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES											
(1) Program Service Fees									145,399	6,082	151,481
(2) 3rd Party Payments (except Medicare)											
(3) Medicare											
(4) Contributions and Donations											
(5) Other									-	390,498	390,498
(6) In-kind											
TOT. ALL OTHER REVENUES =	-	-	-		-				145,399	396,580	541,979
	=====	=====	=====		=====		=====	=====	=====	=====	=====
TOTAL FUNDING =	332,439	25,800	1,537,012		19,981,845		71,728,401	71,728,401	43,308,632	2,080,780	117,117,813
	=====	=====	=====		=====		=====	=====	=====	=====	=====

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

BIG BEND COMMUNITY BASED CARE, INC.
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2020

AGENCY:

EXPENSE CATEGORIES	SA PREVENTION- UNIVERSAL INDIRECT I	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
	51	B1	99								
IIA. PERSONNEL EXPENSES											
(1) Salaries									10,333,225	1,508,640	11,841,865
(2) Fringe Benefits											
TOTAL PERSONNEL EXPENSES =									10,333,225	1,508,640	11,841,865
	=====	=====	=====		=====		=====	=====	=====	=====	=====
II.B. OTHER EXPENSES											
(1) Supplies and Printing									78,175	20,290	98,465
(2) Communications and Utilities									81,222	9,103	90,325
(3) Travel									157,636	35,867	193,503
(4) Occupancy									1,164,462	94,949	1,259,411
(5) Interest									792,881	64,651	857,532
(6) Other									681	12,103	12,784
(7) Professional Fees									515,832	269,429	785,261
(8) Other Staff Related Costs									166,476	59,584	226,060
(9) Direct Program Expense	332,439	25,800	1,537,012		19,981,845		71,728,401	71,728,401	30,617,082	319	102,345,802
(10) Postage and shipping									17,528	114	17,642
(11) Expendable equipment, furniture and maintenance									387,400	175,874	563,274
(12) Dues, Memberships and Subscriptions									81,741	14,841	96,582
(13) Conferences and Meetings									19,586	16,734	36,320
TOTAL OTHER EXPENSES =	332,439	25,800	1,537,012		19,981,845		71,728,401	71,728,401	34,080,702	773,858	106,582,961
	=====	=====	=====		=====		=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	332,439	25,800	1,537,012		19,981,845		71,728,401	71,728,401	44,413,927	2,282,498	118,424,826
	=====	=====	=====		=====		=====	=====	=====	=====	=====
II.C. DISTRIBUTED INDIRECT COSTS											
(a) Other Support Costs (Optional)											
(b) Administration	2,127	165	9,834		127,852		458,951	458,951	1,823,547	(2,282,498)	-
TOT. DISTR'D INDIRECT COSTS =	2,127		9,834		127,687		456,765	456,765	1,823,547	(2,282,498)	-
	=====	=====	=====		=====		=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	334,566	25,800	1,546,846	-	20,109,532		72,185,166	72,185,166	46,237,474	-	118,424,826
	=====	=====	=====		=====		=====	=====	=====	=====	=====
II.D. UNALLOWABLE COSTS											
										18,269	18,269
	=====	=====	=====		=====		=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.											
Excluding SAMH Credit Equivalent =	334,566	25,800	1,546,846		20,109,532		72,185,166	72,185,166	46,237,474	-	118,424,826
	=====	=====	=====		=====		=====	=====	=====	=====	=====
II.E. CAPITAL EXPENDITURES											
	=====	=====	=====		=====		=====	=====	=====	=====	=====

* Insurance Proceeds of \$2,243,049, net as a res
**Depreciation and amortization expense of \$271,

**Big Bend Community Based Care, Inc.
Schedule of State Earnings
Fiscal Year Ending June 30, 2020**

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 (Subtract line 7 from line 6)	\$	-

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 6/30/2020

	Related Party	Allocation of Related Party Transactions Adjustment				
		SAMH Cost Centers				Total
		1	2	3	
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>

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**Big Bend Community Based Care, Inc.
 Schedule of Bed-Day Availability Payments
 Fiscal Year Ending 6/30/2020**

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

Total Amount Owed to Department = \$0.00

Note: There is no activity to report on this schedule