

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK.  
SUBSIDIARY AND AFFILIATE  
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JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors,  
Big Bend Community Based Care, Inc.  
d/b/a Northwest Florida Health Network,  
subsidiary and affiliate:

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

We have audited the accompanying consolidated financial statements of Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network and its subsidiary and affiliate ("the Organization"), which comprise the consolidated statement of financial position as of June 30, 2021, 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.

### ***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. d/b/a Northwest Florida Health Network and its subsidiary and affiliate as of June 30, 2021, 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***

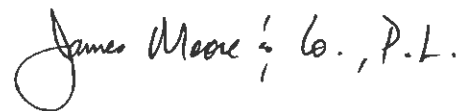
#### ***Other Information***

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 28 through 42 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 9, 2022, on our consideration of Big Bend Community Based Care, Inc.'s d/b/a Northwest Florida Health Network, 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. d/b/a Northwest Florida Health Network and its subsidiary and affiliate's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida  
March 9, 2022

**BIG BEND COMMUNITY BASED CARE, INC.,  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2021**

**ASSETS**

<b>Current assets</b>	
Cash and cash equivalents	\$ 15,169,991
Grant, contract and other receivables	7,518,705
Insurance receivable	700,000
Prepaid expenses and other current assets	265,079
Total current assets	23,653,775
<b>Property and equipment, net of accumulated depreciation</b>	16,613,614
<b>Other assets</b>	
Restricted cash and cash equivalents - client trust funds and other	207,293
Investments	581,382
Other	82,416
Total other assets	871,091
<b>Total Assets</b>	\$ 41,138,480

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 13,713,095
Deferred revenue	6,389,419
Due to grantor	3,619,850
Line of credit	55,665
Current portion of long-term debt	1,276,169
Total current liabilities	25,054,198
<b>Client trust funds</b>	206,785
<b>Long-term liabilities</b>	
Deferred compensation payable	581,382
Long-term debt, less current portion	14,625,696
Total long-term liabilities	15,207,078
<b>Total Liabilities</b>	40,468,061
<b>Net assets</b>	
Without donor restrictions	670,419
<b>Total Liabilities and Net Assets</b>	\$ 41,138,480

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

**BIG BEND COMMUNITY BASED CARE, INC.,  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Without donor restrictions</b>
<b>Support and revenues</b>	
Grants and contracts	\$ 118,989,880
Rental income	298,031
Other	110,497
Gain on loan forgiveness- Paycheck Protection Program	1,939,400
Insurance proceeds, net	869,700
Total support and revenues	122,207,508
<b>Expenses</b>	
Program services	119,295,858
Depreciation and amortization	420,709
Administrative services	2,034,731
Total expenses	121,751,298
<b>Increase in net assets</b>	456,210
<b>Net assets, beginning of year</b>	214,209
<b>Net assets, end of year</b>	\$ 670,419

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

**BIG BEND COMMUNITY BASED CARE, INC.,  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Program Services</u>		<u>Total</u>
	<u>Child and Other Services</u>	<u>Administrative Services</u>	
Personnel	\$ 12,014,474	\$ 1,424,416	\$ 13,438,890
Supplies and printing	55,492	9,485	64,977
Communication and utilities	91,996	11,797	103,793
Travel	97,483	40,700	138,183
Direct program	103,155,154	1,318	103,156,472
Occupancy	1,207,514	78,998	1,286,512
Interest	835,639	31,776	867,415
Other	2,433	8,965	11,398
Professional fees	482,342	189,351	671,693
Other staff related costs	176,703	42,253	218,956
Expendable equipment, furniture and maintenance	1,089,195	160,607	1,249,802
Postage and shipping	13,193	88	13,281
Dues, memberships and subscriptions	71,299	33,415	104,714
Conferences and meetings	2,941	1,562	4,503
	<u>119,295,858</u>	<u>2,034,731</u>	<u>121,330,589</u>
<b>Allocation of administrative services</b>	2,034,731	(2,034,731)	-
<b>Total expenses before depreciation and amortization</b>	<u>121,330,589</u>	<u>-</u>	<u>121,330,589</u>
<b>Depreciation and amortization</b>	420,709	-	420,709
<b>Total expenses</b>	<u>\$ 121,751,298</u>	<u>\$ -</u>	<u>\$ 121,751,298</u>

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

**BIG BEND COMMUNITY BASED CARE, INC.,  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Cash flows from operating activities</b>	
Cash received from grantors and others	\$ 131,626,130
Cash paid to employees, vendors and sub-recipients	(121,273,959)
Interest paid	(867,415)
Interest received	1,716
Insurance proceeds	169,700
Net cash provided by operating activities	<u>9,656,172</u>
<b>Cash flows from investing activities</b>	
Purchases of property and equipment	(4,122,373)
Purchases of investments	(181,287)
Net cash used in investing activities	<u>(4,303,660)</u>
<b>Cash flows from financing activities</b>	
Proceeds from long-term debt	1,430,076
Payments on line of credit	(54,825)
Payments of principal on long-term debt	(1,618,548)
Net cash used in financing activities	<u>(243,297)</u>
<b>Net increase in cash and cash equivalents</b>	<u>5,109,215</u>
<b>Cash and cash equivalents, beginning of year</b>	10,268,069
<b>Cash and cash equivalents, end of year</b>	<u>\$ 15,377,284</u>
<b>Reconciliation of increase in net assets to net cash provided by operating activities</b>	
Increase in net assets	\$ 456,210
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation and amortization	420,709
Decrease in grant, contract and other receivables	5,579,713
Decrease in insurance receivable	1,315,436
Increase in deferred revenue	2,694,889
Decrease in accounts payable and accrued expenses	(202,572)
Increase in deferred compensation payable	181,287
Gain on loan forgiveness- Paycheck Protection Program	(1,939,400)
Decrease in prepaid expenses and other assets	229,882
Increase in due to grantor	1,030,925
Decrease in client trust fund and other	(110,907)
Total adjustments	<u>9,199,962</u>
<b>Net cash provided by operating activities</b>	<u>\$ 9,656,172</u>
<b>Supplemental schedule of non-cash financing activities:</b>	
Forgiveness of Loan- Paycheck Protection Program	<u>\$ 1,939,400</u>

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

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2021**

(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. d/b/a Northwest Florida Health Network, 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. d/b/a Northwest Florida Health Network is a Florida not-for-profit charitable corporation headquartered in Tallahassee, Florida. The primary purpose of Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network 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. d/b/a Northwest Florida Health Network 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. d/b/a Northwest Florida Health Network, 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. d/b/a Northwest Florida Health Network 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. d/b/a Northwest Florida Health Network, 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.



**BIG BEND COMMUNITY BASED CARE, INC.**  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

(c) **Income Taxes**—(Continued)

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.

(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, 2021.

(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.

**BIG BEND COMMUNITY BASED CARE, INC.**  
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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

(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.

(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.

(n) **Adoption of new accounting standard**-- 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 was implemented by the Organization during the year ended June 30, 2021. The Organization has evaluated the effect of implementation of the new standard noting no material effect to the financial statements.

(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.

**BIG BEND COMMUNITY BASED CARE, INC.  
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(3) **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.

(4) **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.

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

During the year ended June 30, 2021, The Organization recognized rental income from properties leased to others in the amount of \$298,031. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2021. 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>
2022	\$ 331,738
2023	258,093
2024	203,742
2025	198,691
2026	101,170
Total	<u>\$ 1,093,434</u>

**BIG BEND COMMUNITY BASED CARE, INC.  
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(6) **Investment in Community Based Care Integrated Health, LLC and CBC Casualty Insurance, LLC:**

Investments in equity securities of nonpublic entities without readily determinable fair values are carried at cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar investment of the same issuer and totaled \$82,416 as of June 30, 2021. The Organization reviews its equity securities without readily determinable fair values on a regular basis to determine if the investment is impaired. For purposes of this assessment, the Organization considers the investee's cash position, earnings and revenue outlook, liquidity and management ownership, among other factors, in its review. If management's assessment indicates that an impairment exists, the Organization estimates the fair value of the equity investment and recognizes in current earnings an impairment loss that is equal to the difference between the fair value of the equity investment and its carrying amount. There was no deemed impairment for the year ended June 30, 2021.

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, 2021, recognizing revenues of \$225,459.

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. Subsequent to initial membership an additional member was admitted. The Organization and the other five members each own approximately 16.66% of CBCCI.

(7) **Property and Equipment:**

Property and equipment consists of the following as of June 30, 2021:

Land	\$ 1,069,520
Building and improvements	18,232,061
Furniture and equipment	402,037
	<u>19,703,618</u>
Less: Accumulated depreciation	3,090,004
Net property and equipment	<u>\$ 16,613,614</u>

Depreciation expense for the year ended June 30, 2021 was \$418,314.

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(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 \$39,000 for the year ended June 30, 2021. 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**— During the year ended June 30, 2021, the Organization completed repair and reconstruction of properties damaged from a hurricane. The total estimated costs of repairs and reconstruction were approximately \$11,700,000. The building at 933 Magnolia Avenue, Panama City, FL was demolished and not reconstructed. As of June 30, 2021, \$393,496 of insurance proceeds is held in cash and cash equivalents final expenditures for various hurricane related expenditures.

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

(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 cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

(e) **COVID-19 Pandemic**— During the year ended June 30, 2021, 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 impacts to the Organization as of March 9, 2022, 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. The Organization satisfied all relevant conditions of the program and received forgiveness on the loan during the year ended June 30, 2021. Accordingly, the forgiveness of the loan has been recognized as income during the year ended June 30, 2021.

(11) **Investments:**

The Organization's investments at June 30, 2021 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	\$ 248,450	\$ 581,382	\$ 332,932

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.**  
**D/B/A NORTHWEST FLORIDA HEALTH NETWORK,**  
**SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

(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	\$15,169,991
Grant, contract and other receivables	7,518,705
Financial assets available to meet cash needs for general expenditures within one year	<u>\$22,688,696</u>

As part of the Organization's liquidity management plan, in the event of an unanticipated liquidity need, the Organization has \$144,335 of unused line of credit.

(13) **Line of Credit:**

The Organization has a \$200,000 bank line of credit which matures May 18, 2022. Amounts borrowed under this agreement are \$55,665 and bear interest at 4.5 percentage points above Prime Rate. This line is secured by accounts, equipment, and fixtures.

(14) **Management Fee:**

The Organization retains the services of NWF Partnership for Better Communities. The fees paid for the services provided under the agreement were \$2,208,306 for the year ended June 30, 2021. All significant inter-company transactions and accounts have been eliminated in the consolidated financial statements.

(15) **Subsequent Events:**

The Organization has evaluated events and transactions for the potential recognition or disclosure in the consolidated financial statements through March 9, 2022, the date which the consolidated financial statements were available to be issued. The following events are considered significant to disclose:

Subsequent to June 30, 2021, the Organization submitted an application for the refinancing of debt related to 305 W. Crawford St., Quincy, FL and is awaiting response from the lender as of March 9, 2022.

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

Long-term debt consisted of the following at June 30, 2021:

	<u>Principal Amount</u>
Variable rate mortgage payable to bank, payable in 119 monthly installments of \$11,548, 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.	\$ 1,793,493
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.	527,498
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.	953,408
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.	365,537
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.	901,378



**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

Long-term debt consisted of the following at June 30, 2021: (Continued)

	<b>Principal Amount</b>
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.	\$ 1,126,009
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
3.90% note payable to bank, payable in 120 monthly installments of \$33,947, including principal and interest, due monthly, and a one time balloon payment of \$4,621,155 due May 10, 2031, collateralized by real property and improvements located at 910 Harrison Avenue, Panama City, FL.	6,447,746
5.95% note payable to bank, payable in monthly installments of \$5,171, and a one time balloon payment of \$646,785 due February 2029, collateralized by a commercial office building located at 1352 South Boulevard, Chipley, FL.	791,678
Total	15,984,445
Less: current portion of long-term debt	1,276,169
Less: unamortized loan origination fees	82,580
Long-term debt, less current portion	\$ 14,625,696

The Organization has fully and unconditionally guaranteed the debt for Independence Village, LLC, and NWF Partnership for Better Communities, Inc. ("NWF"). All debt has been included in consolidated financial statements as of June 30, 2021.

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

<b>Year ending June 30,</b>	<b>Amount</b>
2022	\$ 1,276,169
2023	1,235,510
2024	360,188
2025	380,379
2026	400,719
Thereafter	12,331,480
Total	\$ 15,984,445

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2021**

(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, 2021.

*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, 2021 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	\$ 581,382	\$ 581,382	\$ -	\$ -
Total investments at fair value	\$ 581,382	\$ 581,382	\$ -	\$ -

**BIG BEND COMMUNITY BASED CARE, INC.**  
**D/B/A NORTHWEST FLORIDA HEALTH NETWORK,**  
**SUBSIDIARY AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

(18) **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, 2021. 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 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. D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/State Grantor/Pass Through Grantor/ Program Title	Assistance Listing 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>					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	H179FG000174-01	\$ -	\$ 580,112
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	H179FG000179-01	-	407,161
Passed through State of Florida Department of Children and Families					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	AHME1	197,920	479,336
Passed through State of Florida Department of Children and Families				<u>197,920</u>	<u>1,466,609</u>
Mary Lee Allen Promoting Safe and Stable Families	93.556	-	BJ101	963,704	1,003,828
Temporary Assistance for Needy Families	93.558	-	BJ101	1,050,262	2,561,521
Temporary Assistance for Needy Families	93.558	-	AHME1	796,465	815,954
				<u>1,846,727</u>	<u>3,377,475</u>
Guardianship Assistance	93.090	-	BJ101	-	31,094
Grants to States for Access and Visitation Programs	93.597	-	BJ101	28,874	28,874
Chafee Education and Training Vouchers Program (ETV)	93.599	-	BJ101	-	51,987
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	BJ101	79,022	379,095
Foster Care Title IV-E	93.658	-	BJ101	2,266,714	7,697,785
Adoption Assistance	93.659	-	BJ101	500,345	7,997,823
Social Services Block Grant	93.667	-	BJ101	148,454	1,357,794
Child Abuse and Neglect State Grants	93.669	-	BJ101	49,079	65,273
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	BJ101	330,492	615,642
Medical Assistance Program	93.778	-	BJ101	-	248,531
Medical Assistance Program	93.778	-	AHME1	811,345	817,421
			<b>Total Medicaid Cluster</b>	<u>811,345</u>	<u>1,065,952</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. D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/State Grantor/Pass Through Grantor/ Program Title	Assistance Listing 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	3,842,982	3,869,987
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	AHME1	9,411,569	9,411,569
Children's Health Insurance Program	93.767	-	AHME1	525,700	525,700
Projects for Assistance in Transition from Homelessness (PATH)	93.150	-	AHME1	162,882	162,882
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	-	AHME1	158,732	158,732
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	-	AHME1	219,745	227,456
Opioid STR	93.788	-	AHME1	1,915,896	2,044,980
<b>U.S. Department of Homeland Security</b>					
Passed through Executive Office of the Governor					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	-	Z0917	-	34,991
<b>U.S. Department of Homeland Security</b>					
Passed through State of Florida Department of Children and Families					
Coronavirus relief fund	21.019		AHME1	331,390	341,387
<b>Total Federal Awards</b>				<u>23,791,572</u>	<u>41,916,915</u>
<b>STATE FINANCIAL ASSISTANCE</b>					
<b>State of Florida Department of Children and Families</b>					
Out-of-Home Supports	-	60.074	BJ101	182,745	2,049,950
The Independent Living and Road-to-Independence Program	-	60.112	BJ101	-	22,054
Forensic Services and Competency Restoration Training	-	60.114	AHME1	1,401,600	1,401,600
Substance Abuse and Mental Health - Community Services	-	60.153	AHME1	404,688	651,000
Centralized Receiving Systems	-	60.163	AHME1	1,481,406	1,481,406
CBC - Purchase Therapeutic Services for Children	-	60.183	BJ101	519,087	519,087
SAMH ME State Funded Federal Excluded Services	-	60.190	AHME1	1,556,574	1,858,444
<b>Total State Financial Assistance</b>				<u>5,546,100</u>	<u>7,983,541</u>
<b>Total Federal Awards and State Financial Assistance</b>				<u>\$ 29,337,672</u>	<u>\$ 49,900,456</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.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2021**

**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. d/b/a Northwest Florida Health Network, subsidiary and affiliate under programs of the federal and state government for the year ended June 30, 2021 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.  
d/b/a Northwest Florida Health Network,  
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. d/b/a Northwest Florida Health Network, subsidiary and affiliate, (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2021, 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 9, 2022.

**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.

*James Moore & Co., P.L.*

Tallahassee, Florida  
March 9, 2022





**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.  
d/b/a Northwest Florida Health Network,  
subsidiary and affiliate:

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

We have audited Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network, 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. d/b/a Northwest Florida Health Network, subsidiary and affiliate's major federal programs and major state projects for the year ended June 30, 2021. Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network, 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. d/b/a Northwest Florida Health Network, 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. d/b/a Northwest Florida Health Network, 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, 2021.

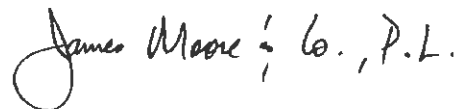
### **Report on Internal Control Over Compliance**

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.

James Moore & Co., P.L.

Tallahassee, Florida  
March 9, 2022

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**I. Summary of Auditors' Results:**

*Financial Statements*

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

Internal control over major Federal programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  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  no

Identification of major programs:

<u>Federal Program</u>	<u>Federal CFDA Number</u>
Temporary Assistance to Needy Families	93.558
Foster Care Title IV-E	93.658
Social Services Block Grant	93.667
Block Grants for Community Mental Health Services	93.958
Opioid STR	93.788

Dollar threshold used to distinguish between type A and type B Federal programs: \$1,257,507

Auditee qualified as low-risk auditee?  yes  no

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021  
(Continued)**

**I. Summary of Auditors' Results:** (Continued)

*State Financial Assistance*

Internal control over major projects:

- Material weakness(es) identified?                        yes              X  no
- Significant deficiency(ies) identified?                    yes              X  none reported

Type of auditors' report issued on compliance for major state projects: *Unmodified*

Any audit findings disclosed that are required to be reported related to state financial assistance projects?                        yes              X  no

Identification of major state projects:

State Project	State CSFA Number
Out-of-home Supports	60.074
Community Forensic Beds and Competency Restoration Training	60.114
Centralized Receiving Systems	60.163
Dollar threshold used to distinguish between type A and type B state projects:	\$750,000

- II. **Financial Statement Findings:** None.
- III. **Federal Award Findings and Questioned Costs:** None.
- IV. **State Financial Assistance Findings and Questioned Costs:** None
- V. **Federal Award Summary Schedule of Prior Year Findings:** There were no audit findings for the year ended June 30, 2020.
- VI. **State Financial Assistance Summary Schedule of Prior Year Findings:** There were no audit findings for the year ended June 30, 2020.
- VII. **Management letter in Accordance with Chapter 10.650, Rules of the State of Florida, Office of the Auditor General:** Nothing to report.

**BIG BEND COMMUNITY BASED CARE, INC. d/b/a NWF HEALTH NETWORK**  
**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES**  
**PROGRAM/COST CENTER ACTUAL EXPENSES**  
**FISCAL YEAR ENDING 6/30/2021**

AGENCY: Big Bend Community Based Care, Inc. d/b/a NWF Health Network

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
<b>IA. STATE SAMH FUNDING</b>													
(1) From the region funding this contract	85,463	2,308,890	6,321,237	8,497,653	25,726	69,403	151,378	197,019	4,413,233	1,836,474	170,840	803,647	165,499
(2) From Other Districts													
<b>TOTAL STATE SAMH FUNDING =</b>	85,463	2,308,890	6,321,237	8,497,653	25,726	69,403	151,378	197,019	4,413,233	1,836,474	170,840	803,647	165,499
<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>	85,463	2,308,890	6,321,237	8,497,653	25,726	69,403	151,378	197,019	4,413,233	1,836,474	170,840	803,647	165,499

STATE-DESIGNATED SAMH COST CENTERS

STATE SAMH-FUNDED COST CENTERS

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d/b/a NWF HEALTH NETWORK**  
**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES**  
**PROGRAM/COST CENTER ACTUAL EXPENSES**  
**FISCAL YEAR ENDING 6/30/2021**

AGENCY: Big Bend Community Based Care, Inc. d/b/a NWF Health Network

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	85,463	2,308,890	6,321,237	8,487,653	25,726	69,403	151,378	197,019	4,413,233	1,836,474	170,840	803,647	165,499
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
<b>TOTAL OTHER EXPENSES =</b>	85,463	2,308,890	6,321,237	8,487,653	25,726	69,403	151,378	197,019	4,413,233	1,836,474	170,840	803,647	165,499
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	85,463	2,308,890	6,321,237	8,487,653	25,726	69,403	151,378	197,019	4,413,233	1,836,474	170,840	803,647	165,499
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)													
(b) Administration	505	13,650	37,370	50,237	152	410	895	1,165	26,091	10,657	1,010	4,751	978
<b>TOT. DISTRD INDIRECT COSTS =</b>	505	13,650	37,370	50,237	152	410	895	1,165	26,091	10,657	1,010	4,751	978
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	85,968	2,322,540	6,358,607	8,547,890	25,878	69,813	152,273	198,184	4,439,324	1,847,331	171,850	808,398	166,477
<b>IIID. UNALLOWABLE COSTS</b>													
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	85,968	2,322,540	6,358,607	8,547,890	25,878	69,813	152,273	198,184	4,439,324	1,847,331	171,850	808,398	166,477
<b>IIIE. CAPITAL EXPENDITURES</b>													

\* Insurance Proceeds of \$869,700, net as a result of Hurricane Michael were not included on this schedule.

\*\*Depreciation and amortization expense of \$420,709 not included on this schedule.

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2021**

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
<b>IA. STATE SAMH FUNDING</b>													
(1) From the region funding this contract	346,500	156,312	-	319,842	250,784	155,419	477,957	7,872,710	558,470	766,605	8,504	194,993	104,462
(2) From Other Districts													
<b>TOTAL STATE SAMH FUNDING =</b>	346,500	156,312	-	319,842	250,784	155,419	477,957	7,872,710	558,470	766,605	8,504	194,993	104,462
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<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>	346,500	156,312	-	319,842	250,784	155,419	477,957	7,872,710	558,470	766,605	8,504	194,993	104,462
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d  
SUBSTANCE ABUSE & MENTAL HEALTH SEI  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2021**

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
<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	346,500	156,312	-	319,842	250,784	155,419	477,957	7,872,710	558,470	766,605	8,504	194,993	104,482
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
<b>TOTAL OTHER EXPENSES =</b>	346,500	156,312	-	319,842	250,784	155,419	477,957	7,872,710	558,470	766,605	8,504	194,993	104,482
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	346,500	156,312	-	319,842	250,784	155,419	477,957	7,872,710	558,470	766,605	8,504	194,993	104,482
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)													
(b) Administration	2,048	924	-	1,891	1,483	919	2,826	46,543	3,302	4,532	50	1,153	618
<b>TOT. DIST'D INDIRECT COSTS =</b>	2,048	924	-	1,891	1,483	919	2,826	46,543	3,302	4,532	50	1,153	618
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	348,548	157,236	-	321,733	252,267	156,338	480,783	7,919,253	561,772	771,137	8,554	196,146	105,080
<b>IIID. UNALLOWABLE COSTS</b>													
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	348,548	157,236	-	321,733	252,267	156,338	480,783	7,919,253	561,772	771,137	8,554	196,146	105,080
<b>IIIE. CAPITAL EXPENDITURES</b>													

\* Insurance Proceeds of \$869,700, net as a result  
\*\* Depreciation and amortization expense of \$420

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -



**BIG BEND COMMUNITY BASED CARE, INC. d  
SUBSTANCE ABUSE & MENTAL HEALTH SEF  
PROGRAM/COST CENTER ACTUAL EXPENSES  
FISCAL YEAR ENDING 6/30/2021**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES		MH BNET	MH FEPT/EPIC	MH - FEDERAL PROJECT	MH NETWORK EVAL & DEVELOPMENT	MH CAT	MH FACT TEAM	MH - PROVISIO PROJECT	MH - OTHER PROJECTS	MH TOTAL
		A1	A5	A7	B1	B4	B5	B6	C0	
<b>IA. STATE SAMH FUNDING</b>										
(1) From the region funding this contract		525,700	595,339	357,394	375,326	7,416,500	3,589,656	400,248	386,358	49,905,541
(2) From Other Districts										
<b>TOTAL STATE SAMH FUNDING =</b>		525,700	595,339	357,394	375,326	7,416,500	3,589,656	400,248	386,358	49,905,541
<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 gov. 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>		525,700	595,339	357,394	375,326	7,416,500	3,589,656	400,248	386,358	49,905,541

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

SA ASSESSMENT	SA CASE MANAGEMENT	SA CRISIS SUPPORT/ EMERGENCY	SA DAY/NIGHT	SA IN-HOME & ONSITE
01	02	04	06	08
67,872	1,332,844	29	232,603	71
67,872	1,332,844	29	232,603	71
67,872	1,332,844	29	232,603	71

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

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d  
SUBSTANCE ABUSE & MENTAL HEALTH SEF  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2021**

AGENCY:

EXPENSE CATEGORIES	MH BNET	MH FEPT/EPIC	MH NETWORK EVAL & DEVELOPMENT	MH NETWORK EVAL & DEVELOPMENT	MH BNET	MH FACT TEAM	MH FACT TEAM	MH FACT TEAM	MH TOTAL
	A1	A5	B1	B1	B4	B5	B5	B5	
<b>IIA. PERSONNEL EXPENSES</b>									
1) Salaries									
12) 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	525,700	595,339	357,394	375,326	7,416,500	3,589,656	400,248	386,358	49,905,541
10) Postage and shipping									
11) Expendable equipment, furniture and maintenance									
12) Dues, Memberships and Subscriptions									
13) Conferences and Meetings									
<b>TOTAL OTHER EXPENSES =</b>	525,700	595,339	357,394	375,326	7,416,500	3,589,656	400,248	386,358	49,905,541
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	525,700	595,339	357,394	375,326	7,416,500	3,589,656	400,248	386,358	49,905,541
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>									
(a) Other Support Costs (Optional)									
(b) Administration	3,108	3,520	2,113	2,219	43,845	21,222	2,366	2,284	295,037
<b>TOT. DISTR'D INDIRECT COSTS =</b>	3,108	3,520	2,113	2,219	43,845	21,222	2,366	2,284	295,037
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	528,808	598,859	369,507	377,545	7,460,345	3,610,878	402,614	388,642	50,200,578
<b>IIID. UNALLOWABLE COSTS</b>									
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	528,808	598,859	369,507	377,545	7,460,345	3,610,878	402,614	388,642	50,200,578
<b>IIIE. CAPITAL EXPENDITURES</b>									

SA ASSESSMENT	SA CASE MANAGEMENT	SA CRISIS SUPPORT/ EMERGENCY	SA DAY/NIGHT	SA IN-HOME & ONSITE
01	02	04	06	08
67,872	1,332,844	29	232,603	71
67,872	1,332,844	29	232,603	71
401	7,880	-	1,375	-
68,273	1,340,724	29	233,978	-

\* Insurance Proceeds of \$869,700, net as a result  
\*\* Depreciation and amortization expense of \$420

**BIG BEND COMMUNITY BASED CARE, INC. d  
 SUBSTANCE ABUSE & MENTAL HEALTH SEI  
 PROGRAM/COST CENTER ACTUAL EXPENSES  
 FISCAL YEAR ENDING 6/30/2021**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA INTERVENTION	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
	11	12	13	14	15	18	19	20	21	24	26	27	28
<b>IA. STATE SAMH FUNDING</b>													
(1) From the region funding this contract	470,727	1,223,091	12,045	1,796,602	663,756	-	3,796,312	456,855	67,160	2,652,503	325	136,993	987,990
(2) From Other Districts													
<b>TOTAL STATE SAMH FUNDING =</b>	470,727	1,223,091	12,045	1,796,602	663,756	-	3,796,312	456,855	67,160	2,652,503	325	136,993	987,990
<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>	470,727	1,223,091	12,045	1,796,602	663,756	-	3,796,312	456,855	67,160	2,652,503	325	136,993	987,990

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d**  
**SUBSTANCE ABUSE & MENTAL HEALTH SEF**  
**PROGRAM/COST CENTER ACTUAL EXPENSE**  
**FISCAL YEAR ENDING 6/30/2021**

AGENCY:

EXPENSE CATEGORIES	SA INTERVENTION	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
	11	12	14	14	15	18	19	20	21	24	26	27	28
<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	470,727	1,223,091	12,045	1,796,602	663,756	-	3,796,312	456,855	67,160	2,652,503	325	136,993	987,990
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
<b>TOTAL OTHER EXPENSES =</b>	470,727	1,223,091	12,045	1,796,602	663,756	-	3,796,312	456,855	67,160	2,652,503	325	136,993	987,990
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	470,727	1,223,091	12,045	1,796,602	663,756	-	3,796,312	456,855	67,160	2,652,503	325	136,993	987,990
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)													
(b) Administration	2,783	7,231	71	10,621	3,924	-	22,443	2,701	397	15,661	2	810	5,841
<b>TOT. DISTR'D INDIRECT COSTS =</b>	2,783	7,231	71	10,621	3,924	-	22,443	2,701	397	15,661	2	810	5,841
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	473,510	1,230,322	12,116	1,807,223	667,680	-	3,818,755	459,556	67,557	2,668,164	327	137,803	993,831
<b>IIID. UNALLOWABLE COSTS</b>													
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	473,510	1,230,322	12,116	1,807,223	667,680	-	3,818,755	459,556	67,557	2,668,164	327	137,803	993,831
<b>IIIE. CAPITAL EXPENDITURES</b>													

\* Insurance Proceeds of \$969,700, net as a resu

\*\*Depreciation and amortizaton expense of \$420

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d  
SUBSTANCE ABUSE & MENTAL HEALTH SEF  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2021**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA AFTERCARE/FOLLO W-UP	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
	29	30	35	37	42	43	44	46	47	48
<b>IA. STATE SAMH FUNDING</b>										
(1) From the region funding this contract	158,568	69,139	397,713	168,723	46,711	208	210,529	42,726	39,443	237,255
(2) From Other Districts										
<b>TOTAL STATE SAMH FUNDING =</b>	158,568	69,139	397,713	168,723	46,711	208	210,529	42,726	39,443	237,255
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
<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>	158,568	69,139	397,713	168,723	46,711	208	210,529	42,726	39,443	237,255
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d  
 SUBSTANCE ABUSE & MENTAL HEALTH SEF  
 PROGRAM/COST CENTER ACTUAL EXPENSE  
 FISCAL YEAR ENDING 6/30/2021**

AGENCY:

EXPENSE CATEGORIES	SA AFTERCARE/FOLLO W-UP	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
	29	30	35	37	42	43	44	46	47	48
<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	158,568	69,139	397,713	168,723	46,711	208	210,529	42,726	39,443	237,255
(10) Postage and shipping										
(11) Expendable equipment, furniture and maintenance										
(12) Dues, Memberships and Subscriptions										
(13) Conferences and Meetings										
<b>TOTAL OTHER EXPENSES =</b>	158,568	69,139	397,713	168,723	46,711	208	210,529	42,726	39,443	237,255
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	158,568	69,139	397,713	168,723	46,711	208	210,529	42,726	39,443	237,255
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>										
(a) Other Support Costs (Optional)										
(b) Administration	937	409	2,351	997	276	1	1,245	253	233	1,403
<b>TOT. DISTR'D INDIRECT COSTS =</b>	937	409	2,351	997	276	1	1,245	253	233	1,403
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	159,505	69,548	400,064	169,720	46,987	209	211,774	42,979	39,676	238,658
<b>IIID. UNALLOWABLE COSTS</b>										
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	159,505	69,548	400,064	169,720	46,987	209	211,774	42,979	39,676	238,658
<b>IIIE. CAPITAL EXPENDITURES</b>										

\* Insurance Proceeds of \$869,700, net as a resu  
 \*\* Depreciation and amortization expense of \$420

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d  
SUBSTANCE ABUSE & MENTAL HEALTH SEF  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2021**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA PREVENTION- SELECTIVE I	SA PREVENTION- UNIVERSAL DIRECT I	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
	49	50	51	B1	A2						
<b>IA. STATE SAMH FUNDING</b>											
(1) From the region funding this contract	2,218,133	1,144,406	502,745	174,337	1,559,489	20,867,903	70,773,443	70,773,443	1,878,860	705,263	73,357,566
(2) From Other Districts											
<b>TOTAL STATE SAMH FUNDING =</b>	<b>2,218,133</b>	<b>1,144,406</b>	<b>502,745</b>	<b>174,337</b>	<b>1,559,489</b>	<b>20,867,903</b>			<b>1,878,860</b>	<b>705,263</b>	<b>73,357,566</b>
<b>IB. OTHER GOVT. FUNDING</b>											
(1) Other State Agency Funding									43,415,492	990,659	44,377,141
(2) Medicaid											
(3) Local Government											
(4) Federal Grants and Contracts									2,926,673	28,566	2,955,251
(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>46,343,155</b>	<b>989,247</b>	<b>47,332,402</b>
<b>IC. ALL OTHER REVENUES</b>											
(1) Program Service Fees									15,836	209,623	225,459
(2) 3rd Party Payments (except Medicare)											
(3) Medicare											
(4) Contributions and Donations											
(5) Other									291,782	130,598	422,380
(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>307,618</b>	<b>340,221</b>	<b>647,839</b>
<b>TOTAL FUNDING =</b>	<b>2,218,133</b>	<b>1,144,406</b>	<b>502,745</b>	<b>174,337</b>	<b>1,559,489</b>	<b>20,867,903</b>	<b>70,773,443</b>	<b>70,773,443</b>	<b>48,529,633</b>	<b>2,034,731</b>	<b>121,337,808</b>

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**BIG BEND COMMUNITY BASED CARE, INC. d  
SUBSTANCE ABUSE & MENTAL HEALTH SELF  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2021**

AGENCY:

EXPENSE CATEGORIES	SA PREVENTION- SELECTIVE I	SA PREVENTION- UNIVERSAL DIRECT I	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
	49	50	51	B1	99						
<b>IIA. PERSONNEL EXPENSES</b>											
(1) Salaries									12,014,474	1,424,416	13,438,890
(2) Fringe Benefits											
<b>TOTAL PERSONNEL EXPENSES =</b>									12,014,474	1,424,416	13,438,890
<b>IIIB. OTHER EXPENSES</b>											
(1) Supplies and Printing									55,402	9,485	64,877
(2) Communications and Utilities									91,996	11,797	103,793
(3) Travel									97,483	40,700	138,183
(4) Occupancy									1,207,514	78,996	1,286,512
(5) Interest									635,639	31,776	667,415
(6) Other									3,343	8,996	12,308
(7) Professional Fees									481,432	189,351	670,783
(8) Other Staff Related Costs									176,703	42,253	218,956
(9) Direct Program Expense	2,218,133	1,144,406	502,745	174,337	1,559,489	20,867,903	70,773,443	70,773,443	32,361,711	1,318	103,156,472
(10) Postage and shipping									13,193	88	13,281
(11) Expendable equipment, furniture and maintenance									1,089,195	160,607	1,249,802
(12) Dues, Memberships and Subscriptions									71,259	33,415	104,714
(13) Conferences and Meetings									2,941	1,562	4,503
<b>TOTAL OTHER EXPENSES =</b>	2,218,133	1,144,406	502,745	174,337	1,559,489	20,867,903	70,773,443	70,773,443	36,507,941	610,315	107,891,699
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	2,218,133	1,144,406	502,745	174,337	1,559,489	20,867,903	70,773,443	70,773,443	46,522,415	2,034,731	121,330,569
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>											
(a) Other Support Costs (Optional)											
(b) Administration	13,113	6,766	2,972	1,031	9,220	123,368	418,405	418,405	1,616,326	(2,034,731)	-
<b>TOT. DISTR'D INDIRECT COSTS =</b>	13,113	6,766	2,972	1,031	9,220	123,368	418,405	418,405	1,616,326	(2,034,731)	-
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	2,231,246	1,151,172	505,717	175,368	1,568,709	20,991,271	71,191,848	71,191,848	50,138,741	-	121,330,569
<b>IIID. UNALLOWABLE COSTS</b>										44,563	44,563
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	2,231,246	1,151,172	505,717	175,368	1,568,709	20,991,271	71,191,848	71,191,848	50,138,741	44,563	121,286,026
<b>IIIE. CAPITAL EXPENDITURES</b>											

\* Insurance Proceeds of \$669,700, net as a result  
\*\* Depreciation and amortization expense of \$420

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -



**Big Bend Community Based Care, Inc. d/b/a NWF Health Network**  
**Schedule of State Earnings**  
**Fiscal Year Ending June 30, 2021**

<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. d/b/a NWF Health Network has met the match requirements related to the amount of State Funds requiring match through YTD match provided by Big Bend Community Based Care, Inc. d/b/a NWF Health Network 's subcontractors.

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**Big Bend Community Based Care, Inc. d/b/a NWF Health Network  
 Schedule of Related Party Transaction Adjustments  
 Fiscal Year Ending 6/30/2021**

	Related Party	Allocation of Related Party Transactions Adjustment					Total
		SAMH Cost Centers					
		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>	<u>ZZZ</u>

- SEE INDEPENDENT ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION -

**Big Bend Community Based Care, Inc. d/b/a NWF Health Network  
 Schedule of Bed-Day Availability Payments  
 Fiscal Year Ending 6/30/2021**

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 greater) I

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

Note: There is no activity to report on this schedule