

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

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2022

BIG BEND COMMUNITY BASED CARE, INC.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
SUBSIDIARY AND AFFILIATE
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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 Audit of the Financial Statements

Opinion

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, 2022, 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.

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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are required to be independent of Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network, subsidiary and affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network and its subsidiary and affiliate’s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network and its subsidiary and affiliate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network, subsidiary and affiliate's ability to continue as a going concern for a reasonable period of time.

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

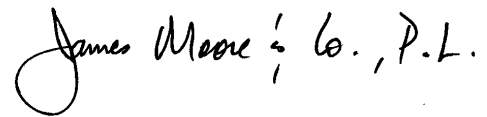
Required Supplementary Information

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 44 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 8, 2023, 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 8, 2023

**BIG BEND COMMUNITY BASED CARE, INC.,
D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS

Current assets	
Cash and cash equivalents	\$ 19,755,345
Investments	200,938
Grant, contract and other receivables	16,898,514
Prepaid expenses and other current assets	260,995
Total current assets	37,115,792
Property and equipment , net of accumulated depreciation	16,462,373
Other assets	
Restricted cash and cash equivalents - client trust funds and other	272,248
Investments	334,797
Other	82,416
Total other assets	689,461
Total Assets	\$ 54,267,626

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	\$ 23,406,099
Deferred revenue	7,376,709
Due to grantor	6,111,036
Line of credit	58,774
Deferred compensation payable	200,938
Current portion of long-term debt	2,748,570
Total current liabilities	39,902,126
Client trust funds	203,881
Long-term liabilities	
Deferred compensation payable	334,777
Long-term debt, less current portion	13,491,981
Total long-term liabilities	13,826,758
Total Liabilities	53,932,765
Net assets	
Without donor restrictions	334,861
Total Liabilities and Net Assets	\$ 54,267,626

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 AFILLIATE
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

	Without donor restrictions
Support and revenues	
Grants and contracts	\$ 131,536,629
Rental revenue	369,986
Other	80,197
Total support and revenues	131,986,812
Expenses	
Program services	129,193,230
Depreciation and amortization	501,378
Administrative services	2,627,762
Total expenses	132,322,370
Decrease in net assets	(335,558)
Net assets, beginning of year	670,419
Net assets, end of year	\$ 334,861

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, 2022**

	<u>Program Services</u>		
	<u>Child and Other Services</u>	<u>Administrative Services</u>	<u>Total</u>
Personnel	\$ 11,217,943	\$ 1,563,338	\$ 12,781,281
Supplies and printing	54,442	18,447	72,889
Communication and utilities	81,833	14,151	95,984
Travel	124,135	34,770	158,905
Direct program	114,611,499	-	114,611,499
Occupancy	1,322,740	261,369	1,584,109
Interest	690,000	85,933	775,933
Other	20,608	24,120	44,728
Professional fees	612,961	271,592	884,553
Other staff related costs	172,222	66,736	238,958
Expendable equipment, furniture and maintenance	175,920	267,646	443,566
Postage and shipping	16,917	1,601	18,518
Dues, memberships and subscriptions	70,070	12,269	82,339
Conferences and meetings	21,940	5,790	27,730
	<u>129,193,230</u>	<u>2,627,762</u>	<u>131,820,992</u>
Allocation of administrative services	2,627,762	(2,627,762)	-
	<u>131,820,992</u>	<u>-</u>	<u>131,820,992</u>
Total expenses before depreciation and amortization			
	501,378	-	501,378
Depreciation and amortization			
	<u>\$ 132,322,370</u>	<u>\$ -</u>	<u>\$ 132,322,370</u>
Total expenses			

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, 2022**

Cash flows from operating activities	
Cash received from grantors and others	\$ 124,292,958
Cash paid to employees, vendors and sub-recipients	(118,905,356)
Interest paid	(775,933)
Interest received	1,335
Net cash provided by operating activities	<u>4,613,004</u>
Cash flows from investing activities	
Purchases of property and equipment	(350,137)
Proceeds from sales of investments	45,647
Net cash used in investing activities	<u>(304,490)</u>
Cash flows from financing activities	
Proceeds from long-term debt	588,440
Proceeds from line of credit	3,109
Payments of principal on long-term debt	(249,754)
Net cash provided by financing activities	<u>341,795</u>
Net increase in cash and cash equivalents	<u>4,650,309</u>
Cash and cash equivalents, beginning of year	15,377,284
Cash and cash equivalents, end of year	<u><u>\$ 20,027,593</u></u>
Reconciliation of decrease in net assets	
to net cash provided by operating activities	
Decrease in net assets	<u>\$ (335,558)</u>
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation and amortization	501,378
Increase in grant, contract and other receivables	(8,679,809)
Increase in deferred revenue	987,290
Increase in accounts payable and accrued expenses	9,693,004
Decrease in deferred compensation payable	(45,667)
Decrease in prepaid expenses and other assets	4,084
Increase in due to grantor	2,491,186
Decrease in client trust fund and other	(2,904)
Total adjustments	<u>4,948,562</u>
Net cash provided by operating activities	<u><u>\$ 4,613,004</u></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, 2022

(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, Washington HSC, LLC, MLK HSC, LLC, and Wakulla HSC, LLC which are all 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, Washington HSC, LLC, MLK HSC, LLC, and Wakulla 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.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

(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, 2022.

(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.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

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

(i) **Grant, Contract, and Other Receivables**—Grant, contract, 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. 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.

(2) **Significant Funding Source:**

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

(3) **Employee Leasing Company:**

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

BIG BEND COMMUNITY BASED CARE, INC.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
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JUNE 30, 2022

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

(a) **Demand Deposits**—The Organization has demand deposits with three 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, 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. 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, 2022, The Organization recognized gross rents from properties leased to others in the amount of \$369,986. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2022. 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 revenue resulting from escalators, if any:

<u>Year Ended June 30,</u>	<u>Amount</u>
2023	\$ 403,513
2024	267,361
2025	215,104
2026	107,165
Total	<u>\$ 993,143</u>

(6) **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 \$40,000 for the year ended June 30, 2022. 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.

**BIG BEND COMMUNITY BASED CARE, INC.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022**

(7) **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, 2022. 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, 2022.

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, 2022, recognizing revenues of \$323,008.

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 16.67% of CBCCI.

(8) **Property and Equipment:**

Property and equipment consists of the following as of June 30, 2022:

Land	\$ 1,069,520
Building and improvements	18,516,184
Furniture and equipment	468,051
	<u>20,053,755</u>
Less: Accumulated depreciation	3,591,382
Net property and equipment	<u>\$ 16,462,373</u>

Depreciation expense for the year ended June 30, 2022 was \$442,487.

BIG BEND COMMUNITY BASED CARE, INC.
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

(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) **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.

(10) **Investments:**

The Organization’s investments at June 30, 2022 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	\$ 249,450	\$ 535,735	\$ 286,285

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, 2022

(11) **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	\$ 19,755,345
Investments	200,938
Grant, contract and other receivables	16,898,514
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 36,854,797</u>

As part of the Organization's liquidity management plan, in the event of an unanticipated liquidity need, the Organization has \$191,226 of unused line of credit.

(12) **Line of Credit:**

The Organization has a \$250,000 bank line of credit which matures June 2, 2024. Amounts borrowed under this agreement are \$58,774 and bear interest at 0.5 percentage points above Prime Rate with a minimum of 4 percent. This line is secured by accounts, equipment, and fixtures.

(13) **Management Fee:**

The Organization retains the services of NWF Partnership for Better Communities. The fees paid for the services provided under the agreement were \$2,435,096 for the year ended June 30, 2022. All significant inter-company transactions and accounts have been eliminated in the consolidated financial statements.

(14) **Subsequent Events:**

The Organization has evaluated events and transactions for the potential recognition or disclosure in the consolidated financial statements through March 8, 2023, the date which the consolidated financial statements were available to be issued.

BIG BEND COMMUNITY BASED CARE, INC.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

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

Long-term debt consisted of the following at June 30, 2022:

	<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 5.25%, 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.	\$ 1,752,114
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 5.25%, 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.	514,507
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
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
3.75% mortgage payable to bank, payable in 119 monthly installments of \$2,248, including principal and interest, all remaining unpaid principal and accrued interest due June 2, 2032, collateralized by a commercial office building located at 69 High Drive, Crawfordville, FL.	377,380
3.75% mortgage payable to bank, payable in 119 monthly installments of \$6,750, including principal and interest, all remaining unpaid principal and accrued interest due June 2, 2032, collateralized by a commercial office building located at 525 N. Martin Luther King, Jr. Boulevard, Tallahassee, FL.	1,133,065

BIG BEND COMMUNITY BASED CARE, INC.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

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

Long-term debt consisted of the following at June 30, 2022: (Continued)

	Principal Amount
4.00% mortgage payable to bank, payable in 119 monthly installments of \$8,284, including principal and interest, all remaining unpaid principal and accrued interest due June 2, 2032, collateralized by a commercial office building located at 305 W. Crawford Street, Quincy, FL 32351.	\$ 1,360,000
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.	1,100,513
1.0% note payable to company with the entire principal and interest payable is collateralized by real property and improvements located at 933 Magnolia Ave., Panama City, FL. Due on Demand	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.	6,292,556
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.	774,189
Total	16,382,022
Less: current portion of long-term debt	2,748,570
Less: unamortized loan origination fees	141,471
Long-term debt, less current portion	\$ 13,491,981

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, 2022.

**BIG BEND COMMUNITY BASED CARE, INC.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022**

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

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

Year ending June 30,	Amount
2023	\$ 2,748,570
2024	384,977
2025	403,605
2026	422,136
2027	441,567
Thereafter	11,981,167
Total	\$ 16,382,022

A notice of default was issued by Florida Housing Finance Corporation (“FHFC”) on or about August 24, 2021 for a note payable of \$1,486,930. The note payable has been included in current portion of long-term debt. The purpose of the loan was to finance the construction and permanent financing of a 24-unit multi-family development in Bay County. The apartment complex was severely and irreparably damaged during Hurricane Michael in October 2018. FHFC contends that impairment of their collateral constitutes a basis for the default.

(16) **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.

BIG BEND COMMUNITY BASED CARE, INC.
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,
SUBSIDIARY AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

(16) **Fair Value Measurements:** (Continued)

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, 2022.

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, 2022 for the Organization's investments based upon the three levels defined above:

	<u>Fair Value</u>	<u>Quoted Prices (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Investments:				
Equities	\$ 535,735	\$ 535,735	\$ -	\$ -
Total investments at fair value	<u>\$ 535,735</u>	<u>\$ 535,735</u>	<u>\$ -</u>	<u>\$ -</u>

(17) **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, 2022. 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, 2022

Federal Grantor/State Grantor/Pass Through Grantor/ Program Title	Federal Assistance Listing Number	State CSFA Number	Pass-Through Entity Identifying Contract Number	Pass-Through to Sub-recipients	Expenditures
FEDERAL AWARDS					
U.S. Department of Health and Human Services					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	1H79FG000174-01	\$ -	\$ 319,516
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	1H79FG000179-01	-	473,325
Passed through State of Florida Department of Children and Families					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	AHME1	2,719,560	3,342,202
				<u>2,719,560</u>	<u>4,135,043</u>
Passed through State of Florida Department of Children and Families					
Promoting Safe and Stable Families	93.556	-	BJ101	469,063	469,063
Promoting Safe and Stable Families	93.556	-	BJ102	451,634	533,166
				<u>920,697</u>	<u>1,002,229</u>
Temporary Assistance for Needy Families	93.558	-	BJ101	394,741	987,683
Temporary Assistance for Needy Families	93.558	-	BJ102	616,577	982,502
Temporary Assistance for Needy Families	93.558	-	AHME1	703,293	703,293
				<u>1,714,611</u>	<u>2,673,478</u>
Guardianship Assistance	93.090	-	BJ101	-	35,873
Guardianship Assistance	93.090	-	BJ102	-	22,700
				<u>-</u>	<u>58,573</u>
Grants to States for Access and Visitation Programs	93.597	-	BJ101	14,437	14,437
Grants to States for Access and Visitation Programs	93.597	-	BJ102	14,437	14,437
				<u>28,874</u>	<u>28,874</u>
Chafee Education and Training Vouchers Program (ETV)	93.599	-	BJ101	-	26,553
Chafee Education and Training Vouchers Program (ETV)	93.599	-	BJ102	-	144,588
				<u>-</u>	<u>171,141</u>
Adoption Incentive Payments	93.603	-	BJ101	-	69,232
Adoption Incentive Payments	93.603	-	BJ102	-	65,175
				<u>-</u>	<u>134,407</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	BJ101	206,729	474,285
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	BJ102	331,529	457,034
				<u>538,258</u>	<u>931,319</u>
Foster Care Title IV-E	93.658	-	BJ101	1,100,166	3,378,887
Foster Care Title IV-E	93.658	-	BJ102	2,115,069	3,401,894
				<u>3,215,235</u>	<u>6,780,781</u>
Adoption Assistance	93.659	-	BJ101	242,928	4,102,347
Adoption Assistance	93.659	-	BJ102	299,681	4,354,692
				<u>542,609</u>	<u>8,457,039</u>
Social Services Block Grant	93.667	-	BJ101	-	679,159
Social Services Block Grant	93.667	-	BJ102	-	777,486
				<u>-</u>	<u>1,456,645</u>
Child Abuse and Neglect State Grants	93.669	-	BJ101	25,291	32,099
Child Abuse and Neglect State Grants	93.669	-	BJ102	23,358	36,961
				<u>48,649</u>	<u>69,060</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	BJ101	90,795	390,562
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	BJ102	-	585,431
				<u>90,795</u>	<u>975,993</u>
Medical Assistance Program	93.778	-	BJ101	-	147,834
Medical Assistance Program	93.778	-	BJ102	-	147,284
Medical Assistance Program	93.778	-	AHME1	-	22,903
			Total Medicaid Cluster	<u>-</u>	<u>318,021</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, 2022

Federal Grantor/State Grantor/Pass Through Grantor/ Program Title	Federal Assistance Listing Number	State CSFA Number	Pass-Through Entity Identifying Contract Number	Pass-Through to Sub-recipients	Expenditures
FEDERAL AWARDS (Continued)					
U.S. Department of Health and Human Services (Continued)					
Passed through State of Florida Department of Children and Families (Continued)					
Block Grants for Community Mental Health Services	93.958	-	AHME1	7,914,915	9,154,157
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	AHME1	13,313,937	13,418,696
Children's Health Insurance Program (CHIP)	93.767	-	AHME1	407,666	407,666
Projects for Assistance in Transition from Homelessness (PATH)	93.150	-	AHME1	292,271	292,271
Opioid STR	93.788	-	AHME1	2,626,419	3,610,465
U.S. Department of Homeland Security					
Passed through State of Florida Department of Children and Families					
Coronavirus relief fund	21.019	-	AHME1	867,731	945,742
U.S. Department of Treasury					
Passed through Executive Office of the Governor					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	-	Z0917	-	295,334
Total Federal Awards				\$ 35,242,227	\$ 55,316,934
STATE FINANCIAL ASSISTANCE					
State of Florida Department of Children and Families					
Out-of-Home Supports	-	60.074	BJ101	\$ 53,436	\$ 132,934
Out-of-Home Supports	-	60.074	BJ102	50,531	1,409,535
				<u>103,967</u>	<u>1,542,469</u>
CBC - Adoption Services	-	60.076	BJ102	-	59,796
The Independent Living and Road-to-Independence Program	-	60.112	BJ101	-	32,822
The Independent Living and Road-to-Independence Program	-	60.112	BJ102	-	34,142
				<u>-</u>	<u>66,964</u>
CBC - Sexually Exploited Children	-	60.138	BJ101	-	422
CBC - Sexually Exploited Children	-	60.138	BJ102	-	112,085
				<u>-</u>	<u>112,507</u>
Centralized Receiving Systems	-	60.163	AHME1	1,481,406	1,481,406
Extended Foster Care Program	-	60.141	BJ101	-	59,719
Extended Foster Care Program	-	60.141	BJ102	-	127,855
				<u>-</u>	<u>187,574</u>
Substance Abuse and Mental Health - Community Services	-	60.153	AHME1	1,042,810	1,464,316
Forensic Services and Competency Restoration Training	-	60.114	AHME1	1,401,600	1,401,600
CBC - Purchase Therapeutic Services for Children	-	60.183	BJ101	196,218	196,218
CBC - Purchase Therapeutic Services for Children	-	60.183	BJ102	216,737	216,737
				<u>412,955</u>	<u>412,955</u>
SAMH ME State Funded Federal Excluded Services	-	60.190	AHME1	1,567,436	1,858,444
Family Finders Program	-	60.206	BJ102	-	90,110
Kinship Navigator Program	-	60.207	BJ102	-	772,937
Guardianship Assistance Program	-	60.210	BJ102	-	10,350
Total State Financial Assistance				\$ 6,010,174	\$ 9,461,428
Total Federal Awards and State Financial Assistance				\$ 41,252,401	\$ 64,778,362

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, 2022**

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, 2022 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, 2022, 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 8, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

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

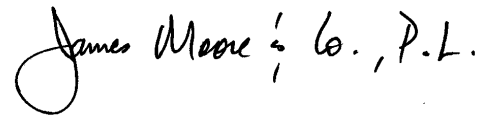
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Tallahassee, Florida
March 8, 2023

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

Opinion on 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, 2022. 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.

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, 2022.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditors' Responsibilities for the Audit or Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and to express an opinion on Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network, subsidiary and affiliate's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network, subsidiary and affiliate's compliance with the requirements of each major federal program and state projects as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.650, Rules of the State of Florida Office of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance 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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

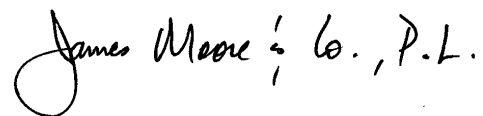
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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

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



Tallahassee, Florida
March 8, 2023

**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, 2022**

I. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued:	<i>Unmodified</i>	
Internal control over financial reporting:		
• Material weakness(es) identified?	__yes	<u>X</u> no
• Significant deficiency(ies) identified?	__yes	<u>X</u> none reported
Noncompliance material to financial statements noted?	__yes	<u>X</u> no

Federal Awards

Internal control over major Federal programs:		
• Material weakness(es) identified?	__yes	<u>X</u> no
• Significant deficiency(ies) identified?	__yes	<u>X</u> none reported
Type of auditors' report issued on compliance for major Federal programs:	<i>Unmodified</i>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	__yes	<u>X</u> no

Identification of major programs:

Federal Program	Federal Assistance Listing Number
Block Grants for Prevention and Treatment of Substance Abuse	93.959
Dollar threshold used to distinguish between type A and type B Federal programs:	\$1,659,508
Auditee qualified as low-risk auditee?	<u>X</u> 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, 2022
(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
SAMH ME State Funded Federal Excluded Services	60.190
Forensic Services and Competency Restoration Training	60.114
Substance Abuse and Mental Health-Community Services	60.153
Kinship Navigator Program	60.207
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, 2021.

VI. State Financial Assistance Summary Schedule of Prior Year Findings: There were no audit findings for the year ended June 30, 2021.

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 6/30/2022

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
IA. STATE SAMH FUNDING													
(1) From the region funding this contract	59,971	2,638,658	6,285,566	8,581,551	538,796	70,000	212,813	216,811	4,140,922	2,720,573	192,053	365,134	1,125,147
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =	59,971	2,638,658	6,285,566	8,581,551	538,796	70,000	212,813	216,811	4,140,922	2,720,573	192,053	365,134	1,125,147
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
TOT. OTHER GOVT. FUNDING =	-		-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
TOT. ALL OTHER REVENUES =	-		-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =	59,971	2,638,658	6,285,566	8,581,551	538,796	70,000	212,813	216,811	4,140,922	2,720,573	192,053	365,134	1,125,147
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

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

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 6/30/2022

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
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIB. OTHER EXPENSES													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	59,971	2,638,658	6,285,566	8,581,551	538,796	70,000	212,813	216,811	4,140,922	2,720,573	192,053	365,134	1,125,147
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	59,971	2,638,658	6,285,566	8,581,551	538,796	70,000	212,813	216,811	4,140,922	2,720,573	192,053	365,134	1,125,147
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	59,971	2,638,658	6,285,566	8,581,551	538,796	70,000	212,813	216,811	4,140,922	2,720,573	192,053	365,134	1,125,147
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	311	13,674	32,573	44,471	2,792	363	1,103	1,124	21,459	14,099	995	1,892	5,831
TOT. DISTR'D INDIRECT COSTS =	311	13,674	32,573	44,471	2,792	363	1,103	1,124	21,459	14,099	995	1,892	5,831
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	60,282	2,652,332	6,318,139	8,626,022	541,588	70,363	213,916	217,935	4,162,381	2,734,672	193,048	367,026	1,130,978
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIID. UNALLOWABLE COSTS													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	60,282	2,652,332	6,318,139	8,626,022	541,588	70,363	213,916	217,935	4,162,381	2,734,672	193,048	367,026	1,130,978
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIE. CAPITAL EXPENDITURES													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	MH RESIDENTIAL III	MH RESIDENTIAL IV	MH DETOXIFICATION	MH SUPPORTED EMPLOYMENT	MH SUPPORTED HOUSING/LIVING	MH INCIDENTAL EXPENSES	MH INFORMATION & REFERRAL	MH OUTPATIENT-GROUP	MH ROOM & BOARD I	MH ROOM & BOARD II	MH SHORT-TERM RESIDENTIAL TX	MH INTERVENTION-GROUP	MH COMPREHENSIVE-INDIVIDUAL
	20	21	24	25	26	28	30	35	36	37	39	42	44
	IA. STATE SAMH FUNDING												
(1) From the region funding this contract	1,653,880	156,312	505,289	250	331,427	613,354	1,121,214	386,503	7,783,468	879,596	1,139,298	10,965	115,104
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =	1,653,880	156,312	505,289	250	331,427	613,354	1,121,214	386,503	7,783,468	879,596	1,139,298	10,965	115,104
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
TOT. OTHER GOVT. FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
TOT. ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =	1,653,880	156,312	505,289	250	331,427	613,354	1,121,214	386,503	7,783,468	879,596	1,139,298	10,965	115,104
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

EXPENSE CATEGORIES	MH RESIDENTIAL III	MH RESIDENTIAL IV	MH DETOXIFICATION	MH SUPPORTED EMPLOYMENT	MH SUPPORTED HOUSING/LIVING	MH INCIDENTAL EXPENSES	MH INFORMATION & REFERRAL	MH OUTPATIENT- GROUP	MH ROOM & BOARD I	MH ROOM & BOARD II	MH SHORT-TERM RESIDENTIAL TX	MH INTERVENTION- GROUP	MH COMPREHENSIVE- INDIVIDUAL
	20	21	24	25	26	28	30	35	36	37	39	42	44
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	1,653,880	156,312	505,289	250	331,427	613,354	1,121,214	386,503	7,783,468	879,596	1,139,298	10,965	115,104
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	1,653,880	156,312	505,289	250	331,427	613,354	1,121,214	386,503	7,783,468	879,596	1,139,298	10,965	115,104
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	1,653,880	156,312	505,289	250	331,427	613,354	1,121,214	386,503	7,783,468	879,596	1,139,298	10,965	115,104
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	8,571	810	2,619	1	1,718	3,179	5,810	2,003	40,336	4,558	5,904	57	596
TOT. DISTR'D INDIRECT COSTS =	8,571	810	2,619	1	1,718	3,179	5,810	2,003	40,336	4,558	5,904	57	596
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	1,662,451	157,122	507,908	251	333,145	616,533	1,127,024	388,506	7,823,804	884,154	1,145,202	11,022	115,700
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IID. UNALLOWABLE COSTS													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	1,662,451	157,122	507,908	251	333,145	616,533	1,127,024	388,506	7,823,804	884,154	1,145,202	11,022	115,700
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIE. CAPITAL EXPENDITURES													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	MH RECOVERY SUPPORT- INDIVIDUAL	MH RECOVERY SUPPORT- GROUP	MH BNET	MH FEPT/EPIC	MH - FEDERAL PROJECT	MH NETWORK EVAL & DEVELOPMENT	MH COST REIMBURSEME NT	MH CAT	MH FACT TEAM	MH - PROVISIO PROJECT	MH WRAPARO UND	MH - OTHER PROJECTS	MH TOTAL	STATE-DESIGNATED STATE SAMH-FUNDE
	46	47	A1	A5	A7	B1	B3	B4	B5	B6	B7	C0		SA ASSESSMENT
														01
IA. STATE SAMH FUNDING														
(1) From the region funding this contract	3,307	2,846	407,666	769,534	2,868,044	904,318	11,913	7,913,663	1,394,041	228,369	240,480	510,796	57,099,633	69,223
(2) From Other Districts														
TOTAL STATE SAMH FUNDING =	3,307	2,846	407,666	769,534	2,868,044	904,318	11,913	7,913,663	1,394,041	228,369	240,480	510,796	57,099,633	69,223
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING														
(1) Other State Agency Funding														
(2) Medicaid														
(3) Local Government														
(4) Federal Grants and Contracts														
(5) In-kind from local govt. only														
TOT. OTHER GOVT. FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES														
(1) Program Service Fees														
(2) 3rd Party Payments (except Medicare)														
(3) Medicare														
(4) Contributions and Donations														
(5) Other														
(6) In-kind														
TOT. ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =	3,307	2,846	407,666	769,534	2,868,044	904,318	11,913	7,913,663	1,394,041	228,369	240,480	510,796	57,099,633	69,223
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

STATE-DESIGNATED
STATE SAMH-FUNDE

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

EXPENSE CATEGORIES	MH RECOVERY SUPPORT- INDIVIDUAL	MH RECOVERY SUPPORT- GROUP	MH BNET	MH FEPT/EPIC	MH - FEDERAL PROJECT	MH NETWORK EVAL & DEVELOPMENT	MH COST REIMBURSEME NT	MH BNET	MH FACT TEAM	MH FACT TEAM	MH WRAPARO UND	MH FACT TEAM	MH TOTAL	SA ASSESSMENT
	46	47	A1	A5	A7	B1	B3	B4	B5	B5	B7	B5		01
IIA. PERSONNEL EXPENSES														
(1) Salaries														
(2) Fringe Benefits														
TOTAL PERSONNEL EXPENSES =														
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES														
(1) Supplies and Printing														
(2) Communications and Utilities														
(3) Travel														
(4) Occupancy														
(5) Interest														
(6) Other														
(7) Professional Fees														
(8) Other Staff Related Costs														
(9) Direct Program Expense	3,307	2,846	407,666	769,534	2,868,044	904,318	11,913	7,913,663	1,394,041	228,369	240,480	510,796	57,099,633	69,223
(10) Postage and shipping														
(11) Expendable equipment, furniture and maintenance														
(12) Dues, Memberships and Subscriptions														
(13) Conferences and Meetings														
TOTAL OTHER EXPENSES =	3,307	2,846	407,666	769,534	2,868,044	904,318	11,913	7,913,663	1,394,041	228,369	240,480	510,796	57,099,633	69,223
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	3,307	2,846	407,666	769,534	2,868,044	904,318	11,913	7,913,663	1,394,041	228,369	240,480	510,796	57,099,633	69,223
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS														
(a) Other Support Costs (Optional)														
(b) Administration	17	15	2,113	3,988	14,863	4,686	62	41,010	7,224	1,183	1,246	2,647	295,903	359
TOT. DISTR'D INDIRECT COSTS =	17	15	2,113	3,988	14,863	4,686	62	41,010	7,224	1,183	1,246	2,647	295,903	359
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	3,324	2,861	409,779	773,522	2,882,907	909,004	11,975	7,954,673	1,401,265	229,552	241,726	513,443	57,395,536	69,582
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IID. UNALLOWABLE COSTS														
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.														
Excluding SAMH Credit Equivalent =	3,324	2,861	409,779	773,522	2,882,907	909,004	11,975	7,954,673	1,401,265	229,552	241,726	513,443	57,395,536	69,582
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIE. CAPITAL EXPENDITURES														
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

CONTRACT:

SAMH COST CENTERS
AD COST CENTERS

FUNDING SOURCES & REVENUES	SA CASE MANAGEMENT	SA CRISIS SUPPORT/ EMERGENCY	SA DAY/NIGHT	SA IN-HOME & ONSITE	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
	02	04	06	08	11	12	13	14	15	18	19	20	21
IA. STATE SAMH FUNDING													
(1) From the region funding this contract	1,584,310	-	141,217	7,078	297,682	1,284,939	2,740	2,566,445	947,024	-	3,992,633	933,244	48,318
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =	1,584,310	-	141,217	7,078	297,682	1,284,939	2,740	2,566,445	947,024	-	3,992,633	933,244	48,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
TOT. OTHER GOVT. FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
TOT. ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =	1,584,310	-	141,217	7,078	297,682	1,284,939	2,740	2,566,445	947,024	-	3,992,633	933,244	48,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

SAMH COST CENTERS
AD COST CENTERS

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

EXPENSE CATEGORIES	SA CASE MANAGEMENT	SA CRISIS SUPPORT/ EMERGENCY	SA DAY/NIGHT	SA IN-HOME & ONSITE	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
	02	04	06	08	11	12	14	14	15	18	19	20	21
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	1,584,310	-	141,217	7,078	297,682	1,284,939	2,740	2,566,445	947,024	-	3,992,633	933,244	48,318
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	1,584,310	-	141,217	7,078	297,682	1,284,939	2,740	2,566,445	947,024	-	3,992,633	933,244	48,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	1,584,310	-	141,217	7,078	297,682	1,284,939	2,740	2,566,445	947,024	-	3,992,633	933,244	48,318
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	8,210	-	732	37	1,543	6,659	14	13,300	4,908	-	20,691	4,836	250
TOT. DISTR'D INDIRECT COSTS =	8,210	-	732	37	1,543	6,659	14	13,300	4,908	-	20,691	4,836	250
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	1,592,520	-	141,949		299,225	1,291,598	2,754	2,579,745	951,932	-	4,013,324	938,080	48,568
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IID. UNALLOWABLE COSTS													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	1,592,520	-	141,949	-	299,225	1,291,598	2,754	2,579,745	951,932	-	4,013,324	938,080	48,568
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
III. CAPITAL EXPENDITURES													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA DETOXIFICATION	SA SUPPORTED HOUSING/LIVING	SA TASC	SA INCIDENTAL EXPENSES	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
	24	26	27	28	29	30	35	37	42	43	44	46
IA. STATE SAMH FUNDING												
(1) From the region funding this contract	2,301,697	18	109,498	976,534	23,754	69,139	341,141	348,600	42,302	-	160,928	45,083
(2) From Other Districts												
TOTAL STATE SAMH FUNDING =	2,301,697	18	109,498	976,534	23,754	69,139	341,141	348,600	42,302	-	160,928	45,083
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding												
(2) Medicaid												
(3) Local Government												
(4) Federal Grants and Contracts												
(5) In-kind from local govt. only												
TOT. OTHER GOVT. FUNDING =	-		-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES												
(1) Program Service Fees												
(2) 3rd Party Payments (except Medicare)												
(3) Medicare												
(4) Contributions and Donations												
(5) Other												
(6) In-kind												
TOT. ALL OTHER REVENUES =	-		-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =	2,301,697	18	109,498	976,534	23,754	69,139	341,141	348,600	42,302	-	160,928	45,083
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

EXPENSE CATEGORIES	SA DETOXIFICATION	SA SUPPORTED HOUSING/LIVING	SA TASC	SA INCIDENTAL EXPENSES	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
	24	26	27	28	29	30	35	37	42	43	44	46
IIA. PERSONNEL EXPENSES												
(1) Salaries												
(2) Fringe Benefits												
TOTAL PERSONNEL EXPENSES =												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIB. OTHER EXPENSES												
(1) Supplies and Printing												
(2) Communications and Utilities												
(3) Travel												
(4) Occupancy												
(5) Interest												
(6) Other												
(7) Professional Fees												
(8) Other Staff Related Costs												
(9) Direct Program Expense	2,301,697	18	109,498	976,534	23,754	69,139	341,141	348,600	42,302	-	160,928	45,083
(10) Postage and shipping												
(11) Expendable equipment, furniture and maintenance												
(12) Dues, Memberships and Subscriptions												
(13) Conferences and Meetings												
TOTAL OTHER EXPENSES =	2,301,697	18	109,498	976,534	23,754	69,139	341,141	348,600	42,302	-	160,928	45,083
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	2,301,697	18	109,498	976,534	23,754	69,139	341,141	348,600	42,302	-	160,928	45,083
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)												
(b) Administration	11,928	-	567	5,061	123	358	1,768	1,807	219	-	834	234
TOT. DISTR'D INDIRECT COSTS =	11,928	-	567	5,061	123	358	1,768	1,807	219	-	834	234
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	2,313,625	18	110,065	981,595	23,877	69,497	342,909	350,407	42,521	-	161,762	45,317
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIID. UNALLOWABLE COSTS												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.												
Excluding SAMH Credit Equivalent =	2,313,625	18	110,065	981,595	23,877	69,497	342,909	350,407	42,521	-	161,762	45,317
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIE. CAPITAL EXPENDITURES												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA RECOVERY SUPPORT- GROUP	SA PREVENTION- INDICATED II	SA PREVENTION- SELECTIVE I	SA PREVENTION- UNIVERSAL DIRECT I	SA PREVENTION- UNIVERSAL INDIRECT I	SA FAMILY INTENSIVE TREATMENT	SA CARE COORDINATION	SA NETWORK EVAL. & DVLPMT		SA TOTAL		Total for State-Funded SAMH Cost Centers
	47	48	49	50	51	A2	A4	B1				
IA. STATE SAMH FUNDING												
(1) From the region funding this contract	40,096	444,067	1,836,232	1,100,184	522,357	1,623,523	225,000	1,019,726		23,104,733		80,204,366
(2) From Other Districts												
TOTAL STATE SAMH FUNDING =	40,096	444,067	1,836,232	1,100,184	522,357	1,623,523	225,000	1,019,726		23,104,733		
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding												
(2) Medicaid												
(3) Local Government												
(4) Federal Grants and Contracts												
(5) In-kind from local govt. only												
TOT. OTHER GOVT. FUNDING =		-	-	-	-	-	-	-		-		
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IC. ALL OTHER REVENUES												
(1) Program Service Fees												
(2) 3rd Party Payments (except Medicare)												
(3) Medicare												
(4) Contributions and Donations												
(5) Other												
(6) In-kind												
TOT. ALL OTHER REVENUES =		-	-	-	-	-	-	-		-		
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
TOTAL FUNDING =	40,096	444,067	1,836,232	1,100,184	522,357	1,623,523	225,000	1,019,726		23,104,733		80,204,366
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?		#NAME?		#NAME?
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?		#NAME?		#NAME?

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

EXPENSE CATEGORIES	SA RECOVERY SUPPORT-GROUP	SA PREVENTION-INDICATED II	SA PREVENTION-SELECTIVE I	SA PREVENTION-UNIVERSAL DIRECT I	SA PREVENTION-UNIVERSAL INDIRECT I	SA FAMILY INTENSIVE TREATMENT	SA CARE COORDINATION	SA NETWORK EVAL. & DVLP MNT		SA TOTAL		Total for State-Funded SAMH Cost Centers
	47	48	49	50	51	A2	A4	B1				
IIA. PERSONNEL EXPENSES												
(1) Salaries												
(2) Fringe Benefits												
TOTAL PERSONNEL EXPENSES =												
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IIB. OTHER EXPENSES												
(1) Supplies and Printing												
(2) Communications and Utilities												
(3) Travel												
(4) Occupancy												
(5) Interest												
(6) Other												
(7) Professional Fees												
(8) Other Staff Related Costs												
(9) Direct Program Expense	40,096	444,067	1,836,232	1,100,184	522,357	1,623,523	225,000	1,019,726		23,104,733		80,204,366
(10) Postage and shipping												
(11) Expendable equipment, furniture and maintenance												
(12) Dues, Memberships and Subscriptions												
(13) Conferences and Meetings												
TOTAL OTHER EXPENSES =	40,096	444,067	1,836,232	1,100,184	522,357	1,623,523	225,000	1,019,726		23,104,733		80,204,366
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
TOT. PERSONNEL & OTH. EXP. =	40,096	444,067	1,836,232	1,100,184	522,357	1,623,523	225,000	1,019,726		23,104,733		80,204,366
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)												
(b) Administration	208	2,301	9,516	5,701	2,707	8,413	1,166	5,284		119,734		415,637
TOT. DISTR'D INDIRECT COSTS =	208	2,301	9,516	5,701	2,707	8,413	1,166	5,284		119,734		415,637
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
TOTAL ACTUAL OPER. EXPENSES =	40,304	446,368	1,845,748	1,105,885	525,064	1,631,936	226,166	1,025,010	-	23,224,467		80,620,003
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IID. UNALLOWABLE COSTS												
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
TOT. ALLOWABLE OPER. EXP.												
Excluding SAMH Credit Equivalent =	40,304	446,368	1,845,748	1,105,885	525,064	1,631,936	226,166	1,025,010		23,224,467		80,620,003
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IIE. CAPITAL EXPENDITURES												
	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	Total for All State- Designated Cost Centers	Non-SAMH Covered Services	Administration	Total Funding
IA. STATE SAMH FUNDING				
(1) From the region funding this contract	80,204,366	2,923,760	669,483	83,797,609
(2) From Other Districts				-
TOTAL STATE SAMH FUNDING =		2,923,760	669,483	83,797,609
	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING				
(1) Other State Agency Funding		44,997,857	1,328,980	46,326,837
(2) Medicaid				
(3) Local Government				
(4) Federal Grants and Contracts		1,061,159	27,017	1,088,176
(5) In-kind from local govt. only				
TOT. OTHER GOVT. FUNDING =		46,059,016	1,355,997	47,415,013
	=====	=====	=====	=====
IC. ALL OTHER REVENUES				
(1) Program Service Fees		80,717	243,290	324,007
(2) 3rd Party Payments (except Medicare)				
(3) Medicare				
(4) Contributions and Donations				
(5) Other		86,635	363,548	450,183
(6) In-kind				
TOT. ALL OTHER REVENUES =		167,352	606,838	774,190
	=====	=====	=====	=====
TOTAL FUNDING =	80,204,366	49,150,128	2,632,318	131,986,812
	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/
SUBSTANCE ABUSE & MENTAL HEALTH SER
PROGRAM/COST CENTER ACTUAL EXPENSE
FISCAL YEAR ENDING 6/30/2022**

AGENCY:

EXPENSE CATEGORIES	Total for All State- Designated Cost Centers	Non-SAMH Covered Services	Administration	Total Funding
IIA. PERSONNEL EXPENSES				
(1) Salaries		11,217,943	1,563,338	12,781,281
(2) Fringe Benefits				
TOTAL PERSONNEL EXPENSES =		11,217,943	1,563,338	12,781,281
	=====	=====	=====	=====
IIB. OTHER EXPENSES				
(1) Supplies and Printing		54,442	18,447	72,889
(2) Communications and Utilities		81,833	14,151	95,984
(3) Travel		124,140	34,770	158,910
(4) Occupancy		1,322,740	261,369	1,584,109
(5) Interest		685,444	90,489	775,933
(6) Other		20,608	24,120	44,728
(7) Professional Fees		612,961	271,592	884,553
(8) Other Staff Related Costs		172,222	66,736	238,958
(9) Direct Program Expense	80,204,366	34,407,128	-	114,611,494
(10) Postage and shipping		16,917	1,601	18,518
(11) Expendable equipment, furniture and maintenance		175,920	267,646	443,566
(12) Dues, Memberships and Subscriptions		70,070	12,269	82,339
(13) Conferences and Meetings		21,940	5,790	27,730
TOTAL OTHER EXPENSES =	80,204,366	37,766,365	1,068,980	119,039,711
	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	80,204,366	48,984,308	2,632,318	131,820,992
	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS				
(a) Other Support Costs (Optional)				
(b) Administration	415,637	2,216,681	(2,632,318)	-
TOT. DISTR'D INDIRECT COSTS =	415,637	2,216,681	(2,632,318)	-
	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	80,620,003	51,200,989	-	131,820,992
	=====	=====	=====	=====
IID. UNALLOWABLE COSTS				
			49,240	49,240
	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.				
Excluding SAMH Credit Equivalent =	80,620,003	51,200,989	49,240	131,771,752
	=====	=====	=====	=====
III. CAPITAL EXPENDITURES				
	=====	=====	=====	=====

**Big Bend Community Based Care, Inc. d/b/a NWF Health Network
Schedule of State Earnings
Fiscal Year Ending June 30, 2022**

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

NOTE: Big Bend Community Based Care, Inc. 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.

Big Bend Community Based Care, Inc. d/b/a NWF Health Network
Schedule of Related Party Transaction Adjustments
Fiscal Year Ending 6/30/2022

	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>

**Big Bend Community Based Care, Inc. d/b/a NWF Health Network
 Schedule of Bed-Day Availability Payments
 Fiscal Year Ending 6/30/2022**

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 (D-E)	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F (F x C)	Amount Owed to Department (G-H or \$0, whichever is <u>greater</u>)
A	B	C	D	E	F	G	H	I

Total Amount Owed to Department = \$0.00

Note: There is no activity to report on this schedule