

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

**CONSOLIDATED FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
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JUNE 30, 2023**

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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 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, 2023, 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 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, 2023, 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) and the standards applicable to financial audits contained in Government Auditing Standards (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization 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.

#### ***Substantial Doubt About the Entity’s Ability to Continue as a Going Concern***

The accompanying financial statements have been prepared assuming that the Organization will continue as a going concern. As discussed in Note 16 to the financial statements, the Organization has suffered recurring losses from operations and has negative working capital. Management’s evaluation of the events and conditions and management’s plans regarding these matters are also described in Note 16. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

### ***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 the Organization'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 and GAS 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 and GAS, 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 the Organization'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 the Organization'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.

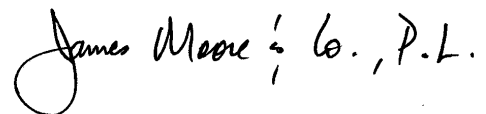
### ***Supplementary Information***

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 30 through 49 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in the Organization's internal control over financial reporting and compliance.

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 27, 2024

**BIG BEND COMMUNITY BASED CARE, INC.,  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2023**

**ASSETS**

<b>Current assets</b>	
Cash and cash equivalents	\$ 14,666,296
Investments	218,342
Grant, contract and other receivables	25,234,971
Prepaid expenses and other current assets	902,955
Total current assets	41,022,564
<b>Property and equipment</b> , net of accumulated depreciation	16,459,229
<b>Other assets</b>	
Restricted cash and cash equivalents - client trust funds	609,605
Restricted cash and cash equivalents - escrow	66,036
Investments	388,020
Other	153,416
Total other assets	1,217,077
<b>Total Assets</b>	\$ 58,698,870

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 26,624,370
Refundable advance	12,510,206
Due to grantor	2,005,391
Line of credit	129,626
Deferred compensation payable	218,342
Current portion of long-term debt	464,597
Total current liabilities	41,952,532
<b>Client trust funds</b>	609,605
<b>Long-term liabilities</b>	
Deferred compensation payable	388,000
Long-term debt, less current portion	15,715,975
Total long-term liabilities	16,103,975
<b>Total Liabilities</b>	58,666,112
<b>Net assets</b>	
Net investment in capital assets	278,657
Without donor restrictions	(245,899)
Total net assets without donor restrictions	32,758
<b>Total Liabilities and Net Assets</b>	\$ 58,698,870

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, 2023**

	<b>Without donor restrictions</b>
<b>Support and revenues</b>	
Grants and contracts	\$ 216,660,016
Rental revenue	411,698
Other	658,087
Total support and revenues	217,729,801
<b>Expenses</b>	
Program services	213,643,598
Depreciation	582,028
Administrative services	3,806,278
Total expenses	218,031,904
<b>Decrease in net assets</b>	(302,103)
<b>Net assets, beginning of year</b>	334,861
<b>Net assets, end of year</b>	\$ 32,758

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, 2023**

	<u>Program Services</u>		<u>Total</u>
	<u>Child and Other Services</u>	<u>Administrative Services</u>	
Personnel	\$ 17,906,024	\$ 2,785,538	\$ 20,691,562
Supplies and printing	54,745	71,978	126,723
Communication and utilities	113,820	38,016	151,836
Travel	294,099	73,121	367,220
Direct program	190,505,362	-	190,505,362
Occupancy	1,630,071	114,209	1,744,280
Interest	711,321	34,198	745,519
Other	19,419	23,142	42,561
Professional fees	694,162	259,407	953,569
Other staff related costs	506,762	71,834	578,596
Expendable equipment, furniture and maintenance	1,019,462	291,149	1,310,611
Postage and shipping	33,346	2,807	36,153
Dues, memberships and subscriptions	100,213	13,498	113,711
Conferences and meetings	54,792	27,381	82,173
	<u>213,643,598</u>	<u>3,806,278</u>	<u>217,449,876</u>
<b>Allocation of administrative services</b>	3,806,278	(3,806,278)	-
	<u>217,449,876</u>	<u>-</u>	<u>217,449,876</u>
<b>Total expenses before depreciation and amortization</b>	<u>217,449,876</u>	<u>-</u>	<u>217,449,876</u>
<b>Depreciation and amortization</b>	-	582,028	582,028
<b>Total expenses</b>	<u>\$ 217,449,876</u>	<u>\$ 582,028</u>	<u>\$ 218,031,904</u>

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



**BIG BEND COMMUNITY BASED CARE, INC.,  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK, SUBSIDIARY AND AFFILIATE  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Cash flows from operating activities</b>	
Cash received from grantors and others	\$ 214,457,710
Cash paid to employees, vendors and sub-recipients	(217,757,340)
Interest paid	(745,519)
Interest received	19,004
Net cash provided by (used in) operating activities	<u>(4,026,145)</u>
<b>Cash flows from investing activities</b>	
Purchases of property and equipment	(261,014)
Purchases of investments	(20,500)
Net cash provided by (used in) investing activities	<u>(281,514)</u>
<b>Cash flows from financing activities</b>	
Proceeds from line of credit	70,852
Payments of principal on long-term debt	(448,849)
Net cash provided by (used in) financing activities	<u>(377,997)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>(4,685,656)</u>
<b>Cash and cash equivalents, beginning of year</b>	20,027,593
<b>Cash and cash equivalents, end of year</b>	<u>\$ 15,341,937</u>
<b>Shown on the consolidated statement of financial position as:</b>	
Cash and cash equivalents	\$ 14,666,296
Restricted cash and cash equivalents - client trust funds	609,605
Restricted cash and cash equivalents - escrow	66,036
Total cash and cash equivalents	<u>\$ 15,341,937</u>
<b>Reconciliation of increase (decrease) in net assets to net cash provided by (used in) operating activities</b>	
Increase (decrease) in net assets	<u>\$ (302,103)</u>
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:	
Depreciation and amortization	582,028
Unrealized gain on investments	(50,127)
Increase in grant, contract and other receivables	(8,336,457)
Increase in refundable advances	5,133,497
Increase in accounts payable and accrued expenses	3,218,271
Increase in deferred compensation payable	70,627
Increase in prepaid expenses and other assets	(641,960)
Decrease in due to grantor	(4,105,645)
Increase in client trust fund and other	405,724
Total adjustments	<u>(3,724,042)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>\$ (4,026,145)</u>
<b>Supplemental schedule of noncash investing and financing activities:</b>	
Vehicles financed with related notes payables	<u>\$ 317,870</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 FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

(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.

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.

**BIG BEND COMMUNITY BASED CARE, INC.**  
**D/B/A NORTHWEST FLORIDA HEALTH NETWORK,**  
**SUBSIDIARY AND AFFILIATE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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

(c) **Income taxes**—(Continued)

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**— Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. 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. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. The Organization had no net assets with donor restrictions at June 30, 2023.

(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 FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

(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**— Grants are considered contributions not revenue subject to ASC606. The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. A portion of our revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated statement of financial position. The Organization received cost reimbursable grants of \$12,510,167 and \$7,376,197 that have not been recognized at June 30, 2023 and 2022 because qualifying expenditures have not yet been incurred.

(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) **Investments**— The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the consolidated statement of financial position. Net investment return/(loss) is reported in the consolidated statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

(m) **New accounting pronouncements** – FASB issued Leases (Topic 842) The amendments in this update require that all leases longer than 12 months to be reflected on the Organization’s Consolidated Statement of Financial Position. This enhances financial transparency by giving a clear picture of an entity's lease obligations. The Organization has considered the impact of this new accounting standard and determined that there was no impact on the financial statements related to implementation.

(n) **Client trust funds**— The Organization acts as the representative of funds on behalf of children who are eligible for social security income. The children receive services or are in the legal custody of the Department of Children and Families.

**BIG BEND COMMUNITY BASED CARE, INC.  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

(2) **Significant Funding Source:**

The Organization received approximately 78% 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 approximately 12% 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.

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

(a) **Demand deposits**—The Organization has demand deposits with three financial institutions. All demand deposits with financial institutions are insured under an Insured Cash Sweep (ICS) program or covered by Florida statute 280 for amounts 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, 2023, The Organization recognized gross rents from properties leased to others in the amount of \$411,698. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2023. 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>
2024	\$ 423,895
2025	288,245
2026	176,387
Total	<u>\$ 888,527</u>

**BIG BEND COMMUNITY BASED CARE, INC.  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**(6) Investment in Community Based Care Integrated Health, LLC and CBC Casualty Insurance, LLC:**

Investments in equity securities of nonpublic entities without readily determinable fair values are carried at cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar investment of the same issuer and totaled \$153,416 as of June 30, 2023. 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, 2023.

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, 2023, recognizing revenues of \$587,606.

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.

**(7) Property and Equipment:**

Property and equipment consists of the following as of June 30, 2023:

Land	\$ 1,069,520
Building and improvements	18,744,021
Furniture and equipment	804,576
	<u>20,618,117</u>
Less: Accumulated depreciation	<u>4,158,888</u>
Net property and equipment	<u>\$ 16,459,229</u>

Depreciation expense for the year ended June 30, 2023 was \$548,125.

**(8) Management Fee:**

The Organization retains the services of NWF Partnership for Better Communities. The fees paid for the services provided under the agreement were \$3,840,320 for the year ended June 30, 2023. All significant inter-company transactions and accounts have been eliminated in the consolidated financial statements.

**BIG BEND COMMUNITY BASED CARE, INC.  
D/B/A NORTHWEST FLORIDA HEALTH NETWORK,  
SUBSIDIARY AND AFFILIATE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

(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, 2023, consist of marketable securities recorded at fair value as summarized below:

	<b>Cost</b>	<b>Fair Value</b>	<b>Unrealized Gain (Loss)</b>
Mutual funds	\$ 249,450	\$ 606,362	\$ 356,912

(11) **Line of Credit:**

The Organization has a \$250,000 bank line of credit which matures June 2, 2024. Amounts borrowed under this agreement are \$129,626 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.

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**(12) Liquidity and Availability:**

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

Cash and cash equivalents	\$ 14,666,296
Investments	218,342
Grant, contract and other receivables	25,234,971
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 40,119,609</u>

As part of the Organization's liquidity management plan, in the event of an unanticipated liquidity need, the Organization has \$120,374 of unused line of credit.

**(13) 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 \$20,500 for the year ended June 30, 2023. 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. Deferred compensation payable and related investment balances were \$606,342 for the year ended June 30, 2023.

**(14) Subsequent Events:**

The Organization has evaluated events and transactions for the potential recognition or disclosure in the consolidated financial statements through March 27, 2024, the date which the consolidated financial statements were available to be issued.

Effective January 1, 2024, the Organization's service agreement with NWF Partnership for Better Communities, Inc. was terminated by prior mutual consent of both agencies' board of directors and, NWF became fully owned subsidiary of the Organization.

In addition, On March 1, 2024, the Organization negotiated new terms for the defaulted \$1,486,930 note with FHFC. Under the new terms of the note, there will be monthly interest payments of \$5,000 each with the interest rate at 1% which will be made until the note matures on August 3, 2026, at which time the entire principal and accrued interest will be due. This note has been reclassified in the June 30, 2023 consolidated financial statements as long-term debt.

During November 2023, the Organization restructured certain debt agreements with principal balances of \$1,702,753, \$167,336, \$500,809, \$725,813, and \$694,623 at June 30, 2023 totaling \$3,791,334. Approximately \$890,000 of debt was reclassified from current to noncurrent for consolidated financial statement presentation as of June 30, 2023 with these refinances. The two new notes issued were in the amounts of \$683,604 and \$3,168,750. Both new notes include payments of principal and interest for 60 months at 8.25%, followed by 60 months of payments at the five-year U.S. Treasury rate plus 2.75%. The combining monthly payments of \$31,115 are amortized over 240 months, with the remaining principal balance due November 15, 2033.



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

Long-term debt consisted of the following at June 30, 2023:

	<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. See Note 14.	\$ 1,702,753
8.5% second mortgage payable to company, payable in monthly installments of \$1,652, interest only through May 2023, 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. See Note 14.	167,336
Variable rate mortgage payable to bank, payable in 119 monthly installments of \$3,396 including principal and interest for first 66 payments and \$3,488 for remaining 53, 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. See Note 14.	500,809
8.5% second mortgage payable to company, payable in monthly installments of \$7,167, interest only through May 2023, 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. See Note 14.	725,813
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. See Note 14.	694,623
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.	364,523
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.	1,094,462

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

Long-term debt consisted of the following at June 30, 2023: (Continued)

	<b>Principal Amount</b>
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.	\$ 1,314,906
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, Marianna, FL.	1,073,700
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. See Note 14.	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.	6,130,992
5.95% note payable to bank, payable in monthly installments of \$5,171 including principal and interest, 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.	760,841
5.25% note payable to bank, payable in monthly installments of \$3,555, including principal and interest, due monthly, collateralized by vehicles.	83,945
6.00% note payable to bank, payable in monthly installments of \$1,487, including principal and interest, due monthly, collateralized by a vehicle.	38,695
8.25% note payable to bank, payable in monthly installments of \$4,760, including principal and interest, due monthly, collateralized by vehicles.	147,812

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

Total	16,288,140
Less: current portion of long-term debt	464,597
Less: unamortized loan origination fees	107,568
Long-term debt, less current portion	\$ 15,715,975

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, 2023.

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

Year ending June 30,	Amount
2024	\$ 464,597
2025	523,357
2026	1,981,641
2027	457,852
2028	480,895
Thereafter	12,379,792
Total	\$ 16,288,140

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 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. See note 14. In addition, two notes noted above with principal balances of \$1,702,753 and \$500,809 at June 30, 2023 had a covenant where the Organization must maintain a debt service ratio of 1.00X. This ratio was not maintained. See Note 14.

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(16) **Going Concern:**

The Organization has suffered significant losses from operations and has negative working capital that raise substantial doubt about the Organization's ability to continue as a going concern. Management's actions and response to the Going Concern are outlined below. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Some activities that will occur to offset any potential 23/24 current budget deficits referenced in the board of directors meeting minutes and the working capital issue:

1. Any DCF contract deficits in the 23/24 fiscal year will be offset against future revenues, as NWFHN has a contract for 5 years with DCF and 23/24 is only 2<sup>nd</sup> year of contract. This type of loss occurred in 2020, and NWFHN was able to offset the associated loss against contractual revenue over the two following years.
2. Independence Village moved out of current liabilities in 22/23 (See Note 14.) NWFHN will work with FHFC to renegotiate the balloon payment that will become due in 2026, which they understood would occur during the development of the Allonge to the original note.
3. NWFHN will have the first fundraising activity in 2023/2024 anticipated to raise approximately \$200,000. This will be a recurring annual event across 3 service areas (Circuit 1, Circuit 2 and Circuit 14) called Rock the Kids.
4. NWFHN is working with all tenants at various properties to ensure each tenant is paying at least break even rent to ensure all costs are covered at each facility. NWFHN is looking to ensure there is no unoccupied space in any facility. NWFHN continues to research and get updated quotes for all facility costs to minimize expenses.
5. NWFHN has already frozen 29 direct program positions and 13 Administrative positions, and is in process of reducing all CORE funded activities to no more than the available funding by DCF.
6. NWFHN will continue to hold non-essential expenses into 24/25 including pausing a records management project expected to cost \$250,000.
7. NWFHN has frozen all non-essential travel for staff members and anticipate continuing this freeze into 24/25.
8. NWFHN expects to pay off the line of credit in the current year which will result in a decrease in current liabilities.
9. NWFHN has taken on an enhanced rate special project for the foreseeable future to review all rates charged for out of home care to ensure the rates are accurate, that if a child needs to be moved they are moved quicker, and if a rate needs to be adjusted this occurs timely. This project is anticipated to result in a reduction in out of home care costs which are currently the driving force of the anticipated 23/24 deficit.
10. NWFHN will continue to work with DCF to identify additional funding, and as indicated in the 3<sup>rd</sup> party prepared MERCER report that DCF procured in 22/23, DCF itself recognizes that the NWFHN BJ102 contract is almost \$5 million underfunded. In addition, it should be noted that NWFHN is not the only Community Based Care lead agency experiencing these unprecedented out of home care costs driving budget deficits across the State of Florida.

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(17) **Fair Value Measurements:**

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023.

*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, 2023, for the Organization's investments based upon the three levels defined above:

	Fair Value	Quoted Prices (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Equities	\$ 606,362	\$ 606,362	\$ -	\$ -
Total investments at fair value	\$ 606,362	\$ 606,362	\$ -	\$ -

**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, 2023**

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
<b>FEDERAL AWARDS</b>					
<b>U.S. Department of Health and Human Services</b>					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	1H79FG000179-01	\$ 18,860	\$ 101,332
Passed through State of Florida Department of Children and Families					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	AHME1	411,824	637,863
Passed through State of Florida Department of Children and Families				<u>430,684</u>	<u>739,195</u>
Projects for Assistance in Transition from Homelessness	93.150	-	AHME1	195,364	195,364
Promoting Safe and Stable Families	93.556	-	AJ499	-	509
Promoting Safe and Stable Families	93.556	-	AJ500	931,999	1,148,722
Promoting Safe and Stable Families	93.556	-	BJ102	820,386	982,968
				<u>1,752,385</u>	<u>2,132,199</u>
Temporary Assistance for Needy Families	93.558	-	AJ499	-	34,758
Temporary Assistance for Needy Families	93.558	-	AJ500	2,102,497	2,650,249
Temporary Assistance for Needy Families	93.558	-	BJ102	1,876,601	3,060,376
Temporary Assistance for Needy Families	93.558	-	AHME1	832,913	846,819
				<u>4,812,011</u>	<u>6,592,202</u>
Guardianship Assistance	93.090	-	AJ500	-	67,344
Guardianship Assistance	93.090	-	BJ102	-	128,664
				<u>-</u>	<u>196,008</u>
Grants to States for Access and Visitation Programs	93.597	-	AJ500	21,115	21,115
Grants to States for Access and Visitation Programs	93.597	-	BJ102	27,440	27,440
				<u>48,555</u>	<u>48,555</u>
Chafee Education and Training Vouchers Program (ETV)	93.599	-	AJ500	-	39,780
Chafee Education and Training Vouchers Program (ETV)	93.599	-	BJ102	-	58,139
				<u>-</u>	<u>97,919</u>
Adoption Incentive Payments	93.603	-	AJ500	-	78,560
Adoption Incentive Payments	93.603	-	BJ102	-	10,194
				<u>-</u>	<u>88,754</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	AJ499	-	6,787
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	AJ500	293,798	400,647
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	BJ102	347,921	511,604
				<u>641,719</u>	<u>919,038</u>
Foster Care Title IV-E	93.658	-	AJ499	-	132,354
Foster Care Title IV-E	93.658	-	AJ500	2,921,519	6,329,070
Foster Care Title IV-E	93.658	-	BJ102	3,047,413	7,548,906
				<u>5,968,932</u>	<u>14,010,330</u>
Adoption Assistance Title IV-E	93.659	-	AJ499	-	24,365
Adoption Assistance Title IV-E	93.659	-	AJ500	1,269,101	8,414,592
Adoption Assistance Title IV-E	93.659	-	BJ102	707,831	9,084,396
				<u>1,976,932</u>	<u>17,523,353</u>
Social Services Block Grant	93.667	-	AJ499	-	5,526
Social Services Block Grant	93.667	-	AJ500	631,817	2,177,078
Social Services Block Grant	93.667	-	BJ102	487,742	1,849,939
				<u>1,119,559</u>	<u>4,032,543</u>
Child Abuse and Neglect State Grants	93.669	-	AJ497	185,515	187,593
Child Abuse and Neglect State Grants	93.669	-	AJ500	71,268	71,347
Child Abuse and Neglect State Grants	93.669	-	BJ102	41,629	52,254
				<u>298,412</u>	<u>311,194</u>
Children's Health Insurance Program (CHIP)	93.767	-	AHME1	391,394	391,394
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	AJ500	171,653	185,516
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	BJ102	-	299,496
				<u>171,653</u>	<u>485,012</u>
Medical Assistance Program	93.778	-	AJ499	-	9,441
Medical Assistance Program	93.778	-	AJ500	-	177,374
Medical Assistance Program	93.778	-	BJ102	-	252,611
Medical Assistance Program	93.778	-	AHME1	-	6,364
			Total Medicaid Cluster	<u>-</u>	<u>445,790</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, 2023**

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
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed through State of Florida Department of Children and Families (Continued)					
Block Grants for Community Mental Health Services	93.958	-	AHME1	11,023,574	11,886,044
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	AHME1	19,147,053	21,345,018
Opioid STR	93.788	-	AHME1	4,534,381	5,009,904
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	-	AHME1	273,863	273,863
<b>Total Federal Awards</b>				<b>\$ 52,786,471</b>	<b>\$ 86,723,679</b>
<b>STATE FINANCIAL ASSISTANCE</b>					
<b>State of Florida Department of Children and Families</b>					
Out-of-Home Supports	-	60.074	AJ499	-	1,680
Out-of-Home Supports	-	60.074	AJ500	945,494	4,754,645
Out-of-Home Supports	-	60.074	BJ102	1,596,143	4,622,499
				<u>2,541,637</u>	<u>9,378,824</u>
CBC - Adoption Services	-	60.076	AJ500	927	15,690
CBC - Adoption Services	-	60.076	BJ102	-	26,305
				<u>927</u>	<u>41,995</u>
The Independent Living and Road-to-Independence Program	-	60.112	AJ500	3,257	49,080
The Independent Living and Road-to-Independence Program	-	60.112	BJ102	-	45,104
				<u>3,257</u>	<u>94,184</u>
CBC - Sexually Exploited Children	-	60.138	AJ500	-	192,676
CBC - Sexually Exploited Children	-	60.138	BJ102	-	186,250
				<u>-</u>	<u>378,926</u>
Centralized Receiving Systems	-	60.163	AHME1	2,269,943	2,269,943
Extended Foster Care Program	-	60.141	AJ500	11,741	733,935
Extended Foster Care Program	-	60.141	BJ102	-	489,687
				<u>11,741</u>	<u>1,223,622</u>
Substance Abuse and Mental Health - Community Services	-	60.153	AHME1	1,927,450	3,866,363
Forensic Services and Competency Restoration Training	-	60.114	AHME1	1,401,600	1,401,600
CBC - Purchase Therapeutic Services for Children	-	60.183	AJ500	-	27,168
CBC - Purchase Therapeutic Services for Children	-	60.183	BJ102	461,613	461,613
				<u>461,613</u>	<u>488,781</u>
SAMH ME State Funded Federal Excluded Services	-	60.190	AHME1	1,866,440	2,110,356
Family Finders Program	-	60.206	AJ499	-	32,838
Family Finders Program	-	60.206	AJ500	-	193,885
Family Finders Program	-	60.206	BJ102	-	253,445
				<u>-</u>	<u>480,168</u>
Kinship Navigator Program	-	60.207	AJ499	-	230,526
Kinship Navigator Program	-	60.207	AJ500	-	1,347,671
Kinship Navigator Program	-	60.207	BJ102	-	1,397,369
				<u>-</u>	<u>2,975,566</u>
Guardianship Assistance Program	-	60.210	AJ500	-	62,205
Guardianship Assistance Program	-	60.210	BJ102	-	74,834
				<u>-</u>	<u>137,039</u>
State Funded Child Care Subsidy	-	60.244	AJ500	-	878,670
State Funded Child Care Subsidy	-	60.244	BJ102	-	898,031
				<u>-</u>	<u>1,776,701</u>
CBC - Fatherhood Engagement Specialists	-	60.211	AJ500	-	4,637
CBC - Fatherhood Engagement Specialists	-	60.211	BJ102	-	5,098
				<u>-</u>	<u>9,735</u>
Early Childhood Court Case Management & Prevention Services	-	60.225	AJ500	159,228	180,197
Early Childhood Court Case Management & Prevention Services	-	60.225	BJ102	111,651	139,048
				<u>270,879</u>	<u>319,245</u>
<b>Total State Financial Assistance</b>				<b>\$ 10,755,487</b>	<b>\$ 26,953,048</b>
<b>Total Federal Awards and State Financial Assistance</b>				<b>\$ 63,541,958</b>	<b>\$ 113,676,727</b>

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

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**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, 2023 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.

**Note 4. Subrecipients:**

For the year ended June 30, 2023, there was \$63,541,958 passed through to subrecipients.



**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, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 27, 2024.

**Report on 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.

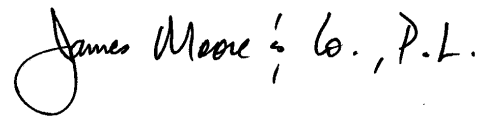
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

James Moore & Co., P.L.

Tallahassee, Florida  
March 27, 2024

**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, 2023. 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, 2023.

***Basis for Opinion on Each Major Federal Program and State Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

***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 the Organization'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*, the Uniform Guidance; and Chapter 10.650, Rules of the Auditor General 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 the Organization'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.

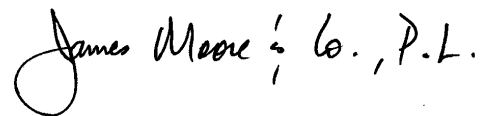
### **Report on Internal Control Over Compliance**

*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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

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 27, 2024

**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, 2023**

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

*Financial Statements*

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?                       yes                      X  no

*Federal Awards*

Internal control over major Federal programs:

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

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

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

Identification of major programs:

<b>Federal Program</b>	<b>Federal Assistance Listing Number</b>
Adoption Assistance-Title IV-E	93.659
Dollar threshold used to distinguish between type A and type B Federal programs:	\$2,601,707
Auditee qualified as low-risk auditee?	<u>  X  </u> yes <u>   </u> no



**Additional Information**



**BIG BEND COMMUNITY BASED CARE, INC. d/b/a NWF HEALTH NETWORK  
 SUBSTANCE ABUSE & MENTAL HEALTH SERVICES  
 PROGRAM/COST CENTER ACTUAL EXPENSES  
 FISCAL YEAR ENDING 6/30/2023**

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
	01	02	03	04	06	07	08	11	12	14	15	18
<b>IA. STATE SAMH FUNDING</b>												
(1) From the region funding this contract	225,715	2,371,880	8,639,315	10,153,046	520,170	115,925	26,278	409,933	3,913,105	2,638,236	1,246,725	823,665
(2) From Other Districts												
<b>TOTAL STATE SAMH FUNDING =</b>	225,715	2,371,880	8,639,315	10,153,046	520,170	115,925	26,278	409,933	3,913,105	2,638,236	1,246,725	823,665
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IB. OTHER GOVT. FUNDING</b>												
(1) Other State Agency Funding												
(2) Medicaid												
(3) Local Government												
(4) Federal Grants and Contracts												
(5) In-kind from local govt. only												
<b>TOT. OTHER GOVT. FUNDING =</b>	-		-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IC. ALL OTHER REVENUES</b>												
(1) Program Service Fees												
(2) 3rd Party Payments (except Medicare)												
(3) Medicare												
(4) Contributions and Donations												
(5) Other												
(6) In-kind												
<b>TOT. ALL OTHER REVENUES =</b>	-		-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL FUNDING =</b>	225,715	2,371,880	8,639,315	10,153,046	520,170	115,925	26,278	409,933	3,913,105	2,638,236	1,246,725	823,665
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	225,715	2,371,880	8,639,315	10,153,046	520,170	115,925	26,278	409,933	3,913,105	2,638,236	1,246,725	823,665
	-	-	-	-	-	-	-	-	-	-	-	-

**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 6/30/2023**

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

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

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
	01	02	03	04	06	07	08	11	12	14	15	18
<b>IIA. PERSONNEL EXPENSES</b>												
(1) Salaries												
(2) Fringe Benefits												
<b>TOTAL PERSONNEL EXPENSES =</b>												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIB. OTHER EXPENSES</b>												
(1) Supplies and Printing												
(2) Communications and Utilities												
(3) Travel												
(4) Occupancy												
(5) Interest												
(6) Other												
(7) Professional Fees												
(8) Other Staff Related Costs												
(9) Direct Program Expense	225,715	2,371,880	8,639,315	10,153,046	520,170	115,925	26,278	409,933	3,913,105	2,638,236	1,246,725	823,665
(10) Postage and shipping												
(11) Expendable equipment, furniture and maintenance												
(12) Dues, Memberships and Subscriptions												
(13) Conferences and Meetings												
<b>TOTAL OTHER EXPENSES =</b>	225,715	2,371,880	8,639,315	10,153,046	520,170	115,925	26,278	409,933	3,913,105	2,638,236	1,246,725	823,665
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	225,715	2,371,880	8,639,315	10,153,046	520,170	115,925	26,278	409,933	3,913,105	2,638,236	1,246,725	823,665
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>												
(a) Other Support Costs (Optional)												
(b) Administration	510	5,363	19,535	22,958	1,176	262	59	927	8,848	5,965	2,819	1,862
<b>TOT. DISTR'D INDIRECT COSTS =</b>	510	5,363	19,535	22,958	1,176	262	59	927	8,848	5,965	2,819	1,862
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	226,225	2,377,243	8,658,850	10,176,004	521,346	116,187	26,337	410,860	3,921,953	2,644,201	1,249,544	825,527
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IID. UNALLOWABLE COSTS</b>												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	226,225	2,377,243	8,658,850	10,176,004	521,346	116,187	26,337	410,860	3,921,953	2,644,201	1,249,544	825,527
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIIE. CAPITAL EXPENDITURES</b>												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/  
 SUBSTANCE ABUSE & MENTAL HEALTH SER  
 PROGRAM/COST CENTER ACTUAL EXPENSE  
 FISCAL YEAR ENDING 6/30/2023**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES		MH RESIDENTIAL II	MH RESIDENTIAL III	MH RESIDENTIAL IV	MH SUPPORTED EMPLOYMENT	MH SUPPORTED HOUSING/LIVING	MH INCIDENTAL EXPENSES	MH INFORMATION & REFERRAL	MH OUTPATIENT-GROUP	MH ROOM & BOARD I	MH ROOM & BOARD II	MH SHORT-TERM RESIDENTIAL TX	MH INTERVENTION-GROUP
		19	20	21	25	26	28	30	35	36	37	39	42
<b>IA. STATE SAMH FUNDING</b>													
(1) From the region funding this contract		2,024,098	1,664,068	340,220	679	533,176	707,549	1,877,521	528,341	8,382,532	1,392,294	1,082,000	13,867
(2) From Other Districts													
<b>TOTAL STATE SAMH FUNDING =</b>		2,024,098	1,664,068	340,220	679	533,176	707,549	1,877,521	528,341	8,382,532	1,392,294	1,082,000	13,867
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IB. OTHER GOVT. FUNDING</b>													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
<b>TOT. OTHER GOVT. FUNDING =</b>		-	-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IC. ALL OTHER REVENUES</b>													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
<b>TOT. ALL OTHER REVENUES =</b>		-	-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL FUNDING =</b>		2,024,098	1,664,068	340,220	679	533,176	707,549	1,877,521	528,341	8,382,532	1,392,294	1,082,000	13,867
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
		2,024,098	1,664,068	340,220	679	533,176	707,549	1,877,521	528,341	8,382,532	1,392,294	1,082,000	13,867
		-	-	-	-	-	-	-	-	-	-	-	-



**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SEF  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	MH COMPREHENSIVE-INDIVIDUAL	MH PREVENTION - INDICATED LEVEL 2	MH FORENSIC MULTIDISCIPLINARY TEAM	MH BNET	MH CARE COORDINATION	MH FEPT/EPIC	MH - FEDERAL PROJECT	MH NETWORK EVAL & DEVELOPMENT	MH COST REIMBURSEMENT	MH CAT	MH FACT TEAM	MH - PROVISOR PROJECT	MH WRAPAROUND	MH - OTHER PROJECTS	MH TOTAL
	44	48	A0	A1	A4	A5	A7	B1	B3	B4	B5	B6	B7	C0	
<b>IA. STATE SAMH FUNDING</b>															
(1) From the region funding this contract	82,403	40,592	280,011	391,394	861,979	1,150,006	437,826	1,473,691	5,428	8,134,346	1,444,740	835,757	714,424	1,700,448	67,183,382
(2) From Other Districts															
<b>TOTAL STATE SAMH FUNDING =</b>	82,403	40,592	280,011	391,394	861,979	1,150,006	437,826	1,473,691	5,428	8,134,346	1,444,740	835,757	714,424	1,700,448	67,183,382
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IB. OTHER GOVT. FUNDING</b>															
(1) Other State Agency Funding															
(2) Medicaid															
(3) Local Government															
(4) Federal Grants and Contracts															
(5) In-kind from local govt. only															
<b>TOT. OTHER GOVT. FUNDING =</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IC. ALL OTHER REVENUES</b>															
(1) Program Service Fees															
(2) 3rd Party Payments (except Medicare)															
(3) Medicare															
(4) Contributions and Donations															
(5) Other															
(6) In-kind															
<b>TOT. ALL OTHER REVENUES =</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL FUNDING =</b>	82,403	40,592	280,011	391,394	861,979	1,150,006	437,826	1,473,691	5,428	8,134,346	1,444,740	835,757	714,424	1,700,448	67,183,382
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	82,403	40,592	280,011	391,394	861,979	1,150,006	437,826	1,473,691	5,428	8,134,346	1,444,740	835,757	714,424	1,700,448	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SEF  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

EXPENSE CATEGORIES	MH COMPREHENSIVE-INDIVIDUAL	MH PREVENTION - INDICATED LEVEL 2	MH BNET	MH BNET	MH FEPT/EPIC	MH FEPT/EPIC	MH - FEDERAL PROJECT	MH NETWORK EVAL & DEVELOPMENT	MH COST REIMBURSEMENT	MH BNET	MH FACT TEAM	MH FACT TEAM	MH WRAPAROUND	MH FACT TEAM	MH TOTAL
	44	47	A1	A1	A5	A5	A7	B1	B3	B4	B5	B5	B7	B5	
<b>IIA. PERSONNEL EXPENSES</b>															
(1) Salaries															
(2) Fringe Benefits															
<b>TOTAL PERSONNEL EXPENSES =</b>															
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIB. OTHER EXPENSES</b>															
(1) Supplies and Printing															
(2) Communications and Utilities															
(3) Travel															
(4) Occupancy															
(5) Interest															
(6) Other															
(7) Professional Fees															
(8) Other Staff Related Costs															
(9) Direct Program Expense	82,403	40,592	280,011	391,394	861,979	1,150,006	437,826	1,473,691	5,428	8,134,346	1,444,740	835,757	714,424	1,700,448	67,183,382
(10) Postage and shipping															
(11) Expendable equipment, furniture and maintenance															
(12) Dues, Memberships and Subscriptions															
(13) Conferences and Meetings															
<b>TOTAL OTHER EXPENSES =</b>	82,403	40,592	280,011	391,394	861,979	1,150,006	437,826	1,473,691	5,428	8,134,346	1,444,740	835,757	714,424	1,700,448	67,183,382
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	82,403	40,592	280,011	391,394	861,979	1,150,006	437,826	1,473,691	5,428	8,134,346	1,444,740	835,757	714,424	1,700,448	67,183,382
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>															
(a) Other Support Costs (Optional)															
(b) Administration	186	92	633	885	1,949	2,600	990	3,332	12	18,393	3,267	1,890	1,615	3,845	151,910
<b>TOT. DISTR'D INDIRECT COSTS =</b>	186	92	633	885	1,949	2,600	990	3,332	12	18,393	3,267	1,890	1,615	3,845	151,910
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	82,589	40,684	280,644	392,279	863,928	1,152,606	438,816	1,477,023	5,440	8,152,739	1,448,007	837,647	716,039	1,704,293	67,335,292
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IID. UNALLOWABLE COSTS</b>															
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	82,589	40,684	280,644	392,279	863,928	1,152,606	438,816	1,477,023	5,440	8,152,739	1,448,007	837,647	716,039	1,704,293	67,335,292
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>III. CAPITAL EXPENDITURES</b>															
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/  
 SUBSTANCE ABUSE & MENTAL HEALTH SEF  
 PROGRAM/COST CENTER ACTUAL EXPENSE  
 FISCAL YEAR ENDING 6/30/2023**

AGENCY:

CONTRACT:

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

FUNDING SOURCES & REVENUES	SA ASSESSMENT	SA CASE MANAGEMENT	SA DAY/NIGHT	SA INTERVENTION	SA MEDICAL SERVICES	SA METHADONE MAINTENANCE	SA OUTPATIENT-INDIVIDUAL	SA OUTREACH	SA RESIDENTIAL II	SA RESIDENTIAL III	SA RESIDENTIAL IV	SA DETOXIFICATION	SA TASC	SA INCIDENTAL EXPENSES
	01	02	06	11	12	13	14	15	19	20	21	24	27	28
<b>IA. STATE SAMH FUNDING</b>														
(1) From the region funding this contract	123,960	1,907,831	74,368	578,177	2,083,579	640	3,149,480	1,808,839	7,431,204	567,481	141,275	3,216,979	30,668	1,939,367
(2) From Other Districts														
<b>TOTAL STATE SAMH FUNDING =</b>	123,960	1,907,831	74,368	578,177	2,083,579	640	3,149,480	1,808,839	7,431,204	567,481	141,275	3,216,979	30,668	1,939,367
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IB. OTHER GOVT. FUNDING</b>														
(1) Other State Agency Funding														
(2) Medicaid														
(3) Local Government														
(4) Federal Grants and Contracts														
(5) In-kind from local govt. only														
<b>TOT. OTHER GOVT. FUNDING =</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IC. ALL OTHER REVENUES</b>														
(1) Program Service Fees														
(2) 3rd Party Payments (except Medicare)														
(3) Medicare														
(4) Contributions and Donations														
(5) Other														
(6) In-kind														
<b>TOT. ALL OTHER REVENUES =</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL FUNDING =</b>	123,960	1,907,831	74,368	578,177	2,083,579	640	3,149,480	1,808,839	7,431,204	567,481	141,275	3,216,979	30,668	1,939,367
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	123,960	1,907,831	74,368	578,177	2,083,579	640	3,149,480	1,808,839	7,431,204	567,481	141,275	3,216,979	30,668	1,939,367
	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**BIG BEND COMMUNITY BASED CARE, INC. d  
 SUBSTANCE ABUSE & MENTAL HEALTH SEF  
 PROGRAM/COST CENTER ACTUAL EXPENSE  
 FISCAL YEAR ENDING 6/30/2023**

AGENCY:

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

EXPENSE CATEGORIES	SA ASSESSMENT	SA CASE MANAGEMENT	SA DAY/NIGHT	SA INTERVENTION	SA MEDICAL SERVICES	SA METHADONE MAINTENANCE	SA OUTPATIENT-INDIVIDUAL	SA OUTREACH	SA RESIDENTIAL II	SA RESIDENTIAL III	SA RESIDENTIAL IV	SA DETOXIFICATION	SA TASC	SA INCIDENTAL EXPENSES
	01	02	06	11	12	14	14	15	19	20	21	24	27	28
<b>IIA. PERSONNEL EXPENSES</b>														
(1) Salaries														
(2) Fringe Benefits														
<b>TOTAL PERSONNEL EXPENSES =</b>														
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIB. OTHER EXPENSES</b>														
(1) Supplies and Printing														
(2) Communications and Utilities														
(3) Travel														
(4) Occupancy														
(5) Interest														
(6) Other														
(7) Professional Fees														
(8) Other Staff Related Costs														
(9) Direct Program Expense	123,960	1,907,831	74,368	578,177	2,083,579	640	3,149,480	1,808,839	7,431,204	567,481	141,275	3,216,979	30,668	1,939,367
(10) Postage and shipping														
(11) Expendable equipment, furniture and maintenance														
(12) Dues, Memberships and Subscriptions														
(13) Conferences and Meetings														
<b>TOTAL OTHER EXPENSES =</b>	123,960	1,907,831	74,368	578,177	2,083,579	640	3,149,480	1,808,839	7,431,204	567,481	141,275	3,216,979	30,668	1,939,367
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	123,960	1,907,831	74,368	578,177	2,083,579	640	3,149,480	1,808,839	7,431,204	567,481	141,275	3,216,979	30,668	1,939,367
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>														
(a) Other Support Costs (Optional)														
(b) Administration	280	4,314	168	1,307	4,711	1	7,122	4,090	16,803	1,283	319	7,274	69	4,385
<b>TOT. DISTR'D INDIRECT COSTS =</b>	280	4,314	168	1,307	4,711	1	7,122	4,090	16,803	1,283	319	7,274	69	4,385
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	124,240	1,912,145	74,536	579,484	2,088,290	641	3,156,602	1,812,929	7,448,007	568,764	141,594	3,224,253	30,737	1,943,752
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IID. UNALLOWABLE COSTS</b>														
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	124,240	1,912,145	74,536	579,484	2,088,290	641	3,156,602	1,812,929	7,448,007	568,764	141,594	3,224,253	30,737	1,943,752
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>III. CAPITAL EXPENDITURES</b>														
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====



**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	SA AFTERCARE/FOLLO W-UP	SA INFORMATION & REFERRAL	SA OUTPATIENT DETOXIFICATION	SA OUTPATIENT- GROUP	SA ROOM & BOARD II	SA INTERVENTION- GROUP	SA AFTERCARE- GROUP	SA MH COMPREHENSIVE- INDIVIDUAL	SA RECOVERY SUPPORT- INDIVIDUAL	SA RECOVERY SUPPORT- GROUP
	29	30	32	35	37	42	43	44	46	47
<b>IA. STATE SAMH FUNDING</b>										
(1) From the region funding this contract	9,845	260,292	680,000	601,633	438,064	46,364	22	100,575	338,282	12,815
(2) From Other Districts										
<b>TOTAL STATE SAMH FUNDING =</b>	9,845	260,292	680,000	601,633	438,064	46,364	22	100,575	338,282	12,815
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IB. OTHER GOVT. FUNDING</b>										
(1) Other State Agency Funding										
(2) Medicaid										
(3) Local Government										
(4) Federal Grants and Contracts										
(5) In-kind from local govt. only										
<b>TOT. OTHER GOVT. FUNDING =</b>	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IC. ALL OTHER REVENUES</b>										
(1) Program Service Fees										
(2) 3rd Party Payments (except Medicare)										
(3) Medicare										
(4) Contributions and Donations										
(5) Other										
(6) In-kind										
<b>TOT. ALL OTHER REVENUES =</b>	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL FUNDING =</b>	9,845	260,292	680,000	601,633	438,064	46,364	22	100,575	338,282	12,815
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	9,845	260,292	680,000	601,633	438,064	46,364	22	100,575	338,282	12,815
	-	-	-	-	-	-	-	-	-	-

**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

EXPENSE CATEGORIES	SA AFTERCARE/FOLLO W-UP	SA INFORMATION & REFERRAL	SA OUTPATIENT- GROUP	SA OUTPATIENT- GROUP	SA ROOM & BOARD II	SA INTERVENTION- GROUP	SA AFTERCARE- GROUP	SA MH COMPREHENSIVE- INDIVIDUAL	SA RECOVERY SUPPORT- INDIVIDUAL	SA RECOVERY SUPPORT- GROUP
	29	30	35	35	37	42	43	44	46	47
<b>IIA. PERSONNEL EXPENSES</b>										
(1) Salaries										
(2) Fringe Benefits										
<b>TOTAL PERSONNEL EXPENSES =</b>										
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIB. OTHER EXPENSES</b>										
(1) Supplies and Printing										
(2) Communications and Utilities										
(3) Travel										
(4) Occupancy										
(5) Interest										
(6) Other										
(7) Professional Fees										
(8) Other Staff Related Costs										
(9) Direct Program Expense	9,845	260,292	680,000	601,633	438,064	46,364	22	100,575	338,282	12,815
(10) Postage and shipping										
(11) Expendable equipment, furniture and maintenance										
(12) Dues, Memberships and Subscriptions										
(13) Conferences and Meetings										
<b>TOTAL OTHER EXPENSES =</b>	9,845	260,292	680,000	601,633	438,064	46,364	22	100,575	338,282	12,815
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	9,845	260,292	680,000	601,633	438,064	46,364	22	100,575	338,282	12,815
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>										
(a) Other Support Costs (Optional)										
(b) Administration	22	589	1,538	1,360	991	105	-	227	765	29
<b>TOT. DISTR'D INDIRECT COSTS =</b>	22	589	1,538	1,360	991	105	-	227	765	29
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	9,867	260,881	681,538	602,993	439,055	46,469	22	100,802	339,047	12,844
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>IID. UNALLOWABLE COSTS</b>										
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	9,867	260,881	681,538	602,993	439,055	46,469	22	100,802	339,047	12,844
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>III. CAPITAL EXPENDITURES</b>										
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	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 FEDERAL PROJECT GRANT	SA NETWORK EVAL. & DVLPMNT	SA OTHER BUNDLED PROJECTS		SA TOTAL		Total for State-Funded SAMH Cost Centers
	48	49	50	51	A2	A4	A7	B1	C0				
<b>IA. STATE SAMH FUNDING</b>													
(1) From the region funding this contract	603,628	2,806,862	1,406,555	443,703	1,913,437	765,490	190,000	5,186,639	719,405		39,577,461		106,760,843
(2) From Other Districts													
<b>TOTAL STATE SAMH FUNDING =</b>	603,628	2,806,862	1,406,555	443,703	1,913,437	765,490	190,000	5,186,639	719,405		39,577,461		
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>IB. OTHER GOVT. FUNDING</b>													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
<b>TOT. OTHER GOVT. FUNDING =</b>	-	-	-	-	-	-	-	-	-		-		
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>IC. ALL OTHER REVENUES</b>													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
<b>TOT. ALL OTHER REVENUES =</b>	-	-	-	-	-	-	-	-	-		-		
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>TOTAL FUNDING =</b>	603,628	2,806,862	1,406,555	443,703	1,913,437	765,490	190,000	5,186,639	719,405		39,577,461		106,760,843
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
	603,628	2,806,862	1,406,555	443,703	1,913,437	765,490	190,000	5,186,639	719,405				
	-	-	-	-	-	-	-	-	-				

**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

EXPENSE CATEGORIES	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 FEDERAL PROJECT GRANT	SA NETWORK EVAL. & DVLPMNT	SA NETWORK EVAL. & DVLPMNT		SA TOTAL		Total for State-Funded SAMH Cost Centers
	48	49	50	51	A2	A4	A7	B1	B1				
<b>IIA. PERSONNEL EXPENSES</b>													
(1) Salaries													
(2) Fringe Benefits													
<b>TOTAL PERSONNEL EXPENSES =</b>													
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>II B. OTHER EXPENSES</b>													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	603,628	2,806,862	1,406,555	443,703	1,913,437	765,490	190,000	5,186,639	719,405		39,577,461		106,760,843
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
<b>TOTAL OTHER EXPENSES =</b>	603,628	2,806,862	1,406,555	443,703	1,913,437	765,490	190,000	5,186,639	719,405		39,577,461		106,760,843
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	603,628	2,806,862	1,406,555	443,703	1,913,437	765,490	190,000	5,186,639	719,405		39,577,461		106,760,843
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>II C. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)													
(b) Administration	1,365	6,347	3,180	1,003	4,327	1,731	430	11,728	1,627		89,490		241,400
<b>TOT. DISTR'D INDIRECT COSTS =</b>	1,365	6,347	3,180	1,003	4,327	1,731	430	11,728	1,627		89,490		241,400
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	604,993	2,813,209	1,409,735	444,706	1,917,764	767,221	190,430	5,198,367	721,032	-	39,666,951		107,002,243
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>II D. UNALLOWABLE COSTS</b>													
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	604,993	2,813,209	1,409,735	444,706	1,917,764	767,221	190,430	5,198,367	721,032		39,666,951		107,002,243
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
<b>II E. CAPITAL EXPENDITURES</b>													
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====

**BIG BEND COMMUNITY BASED CARE, INC. d/  
 SUBSTANCE ABUSE & MENTAL HEALTH SER  
 PROGRAM/COST CENTER ACTUAL EXPENSE  
 FISCAL YEAR ENDING 6/30/2023**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	Total for All State- Designated Cost Centers
<b>IA. STATE SAMH FUNDING</b>	
(1) From the region funding this contract	106,760,843
(2) From Other Districts	
<b>TOTAL STATE SAMH FUNDING =</b>	=====
<b>IB. OTHER GOVT. FUNDING</b>	
(1) Other State Agency Funding	
(2) Medicaid	
(3) Local Government	
(4) Federal Grants and Contracts	
(5) In-kind from local govt. only	
<b>TOT. OTHER GOVT. FUNDING =</b>	=====
<b>IC. ALL OTHER REVENUES</b>	
(1) Program Service Fees	
(2) 3rd Party Payments (except Medicare)	
(3) Medicare	
(4) Contributions and Donations	
(5) Other	
(6) In-kind	
<b>TOT. ALL OTHER REVENUES =</b>	=====
<b>TOTAL FUNDING =</b>	106,760,843
	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

EXPENSE CATEGORIES	Total for All State- Designated Cost Centers
<b>IIA. PERSONNEL EXPENSES</b>	
(1) Salaries	
(2) Fringe Benefits	
<b>TOTAL PERSONNEL EXPENSES =</b>	=====
<b>IIB. OTHER EXPENSES</b>	
(1) Supplies and Printing	
(2) Communications and Utilities	
(3) Travel	
(4) Occupancy	
(5) Interest	
(6) Other	
(7) Professional Fees	
(8) Other Staff Related Costs	
(9) Direct Program Expense	106,760,843
(10) Postage and shipping	
(11) Expendable equipment, furniture and maintenance	
(12) Dues, Memberships and Subscriptions	
(13) Conferences and Meetings	
<b>TOTAL OTHER EXPENSES =</b>	106,760,843
	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	106,760,843
	=====
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>	
(a) Other Support Costs (Optional)	
(b) Administration	241,400
<b>TOT. DISTR'D INDIRECT COSTS =</b>	241,400
	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	107,002,243
	=====
<b>IID. UNALLOWABLE COSTS</b>	
	=====
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	107,002,243
	=====
<b>IIIE. CAPITAL EXPENDITURES</b>	
	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	Non-SAMH Covered Services	Administration	Total Funding
<b>IA. STATE SAMH FUNDING</b>			
(1) From the region funding this contract	2,919,571	483,084	110,163,498
(2) From Other Districts			-
<b>TOTAL STATE SAMH FUNDING =</b>	<b>2,919,571</b>	<b>483,084</b>	<b>110,163,498</b>
	=====	=====	=====
<b>IB. OTHER GOVT. FUNDING</b>			
(1) Other State Agency Funding	103,754,574	2,618,402	106,372,976
(2) Medicaid			
(3) Local Government			
(4) Federal Grants and Contracts	108,543	14,999	123,542
(5) In-kind from local govt. only			
<b>TOT. OTHER GOVT. FUNDING =</b>	<b>103,863,117</b>	<b>2,633,401</b>	<b>106,496,518</b>
	=====	=====	=====
<b>IC. ALL OTHER REVENUES</b>			
(1) Program Service Fees	154,798	432,808	587,606
(2) 3rd Party Payments (except Medicare)			
(3) Medicare			
(4) Contributions and Donations			
(5) Other	225,194	256,985	482,179
(6) In-kind			
<b>TOT. ALL OTHER REVENUES =</b>	<b>379,992</b>	<b>689,793</b>	<b>1,069,785</b>
	=====	=====	=====
<b>TOTAL FUNDING =</b>	<b>107,162,680</b>	<b>3,806,278</b>	<b>217,729,801</b>
	=====	=====	=====

**BIG BEND COMMUNITY BASED CARE, INC. d/  
SUBSTANCE ABUSE & MENTAL HEALTH SER  
PROGRAM/COST CENTER ACTUAL EXPENSE  
FISCAL YEAR ENDING 6/30/2023**

AGENCY:

EXPENSE CATEGORIES	Non-SAMH Covered Services	Administration	Total Funding
<b>IIA. PERSONNEL EXPENSES</b>			
(1) Salaries	17,906,024	2,785,538	20,691,562
(2) Fringe Benefits			
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>17,906,024</b>	<b>2,785,538</b>	<b>20,691,562</b>
	=====	=====	=====
<b>IIB. OTHER EXPENSES</b>			
(1) Supplies and Printing	54,745	71,978	126,723
(2) Communications and Utilities	113,820	38,016	151,836
(3) Travel	294,099	73,121	367,220
(4) Occupancy	1,630,071	114,209	1,744,280
(5) Interest	711,321	34,198	745,519
(6) Other	19,419	23,142	42,561
(7) Professional Fees	694,162	259,407	953,569
(8) Other Staff Related Costs	506,762	71,834	578,596
(9) Direct Program Expense	83,744,519	-	190,505,362
(10) Postage and shipping	33,346	2,807	36,153
(11) Expendable equipment, furniture and maintenance	1,019,462	291,149	1,310,611
(12) Dues, Memberships and Subscriptions	100,213	13,498	113,711
(13) Conferences and Meetings	54,792	27,381	82,173
<b>TOTAL OTHER EXPENSES =</b>	<b>88,976,731</b>	<b>1,020,740</b>	<b>196,758,314</b>
	=====	=====	=====
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	<b>106,882,755</b>	<b>3,806,278</b>	<b>217,449,876</b>
	=====	=====	=====
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>			
(a) Other Support Costs (Optional)			
(b) Administration	3,564,878	(3,806,278)	-
<b>TOT. DISTR'D INDIRECT COSTS =</b>	<b>3,564,878</b>	<b>(3,806,278)</b>	<b>-</b>
	=====	=====	=====
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>110,447,633</b>	<b>-</b>	<b>217,449,876</b>
	=====	=====	=====
<b>IID. UNALLOWABLE COSTS</b>			
		80,556	80,556
	=====	=====	=====
<b>TOT. ALLOWABLE OPER. EXP. Excluding SAMH Credit Equivalent =</b>	<b>110,447,633</b>	<b>80,556</b>	<b>217,369,320</b>
	=====	=====	=====
<b>IE. CAPITAL EXPENDITURES</b>			
	=====	=====	=====



**Big Bend Community Based Care, Inc. d/b/a NWF Health Network  
Schedule of State Earnings  
Fiscal Year Ending June 30, 2023**

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

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

**Big Bend Community Based Care, Inc. d/b/a NWF Health Network  
Schedule of Related Party Transaction Adjustments  
Fiscal Year Ending 6/30/2023**

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

**Big Bend Community Based Care, Inc. d/b/a NWF Health Network  
 Schedule of Bed-Day Availability Payments  
 Fiscal Year Ending 6/30/2023**

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	(D-E)	<b>G</b>	(F x C)	(G-H or \$0, whichever is <u>greater</u> )
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>

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

Note: There is no activity to report on this schedule