

Consolidated Financial Statements
and Other Financial Information

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Year ended June 30, 2024
with Report of Independent Auditors



Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Consolidated Financial Statements
and Other Financial Information

Year ended June 30, 2024

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Report of Independent Auditors

Board of Directors
Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network

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 subsidiaries (the Organization), which comprise the consolidated statement of financial position as of June 30, 2024, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization and its subsidiaries as of June 30, 2024, and the changes in its net assets and their 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 audit 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*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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Auditor's 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 auditor's 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 schedule of expenditures of federal awards and state financial assistance, as required by 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 Auditor General*, and the schedule of findings and questioned costs relating to federal awards and state financial assistance are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the schedule of expenditures of federal awards and state financial assistance and the schedule of findings and questioned costs relating to federal awards and state financial assistance are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Additional Information

Management is responsible for the other information which comprises program cost data included at the end of this reporting package but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2025 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 solely 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 the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
March 6, 2025

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Consolidated Statement of Financial Position

June 30, 2024

Assets

Current assets:

Cash and cash equivalents	\$ 21,967,795
Grant, contract, and other receivables	17,590,909
Prepaid expenses and other current assets	<u>586,759</u>
Total current assets	<u>40,145,463</u>

Property and equipment, net	<u>15,809,945</u>
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Other noncurrent assets:

Restricted cash and cash equivalents - client trust	456,486
Restricted cash and cash equivalents - escrow	<u>52,466</u>
Total other noncurrent assets	<u>508,952</u>
Total assets	<u>\$ 56,464,360</u>

Liabilities and net assets

Current liabilities:

Accounts payable and accrued expenses	\$ 26,560,516
Refundable advance	11,598,166
Due to grantor	1,887,556
Line of credit	57,151
Client trust funds	455,825
Current portion of long-term debt	<u>517,000</u>
Total current liabilities	<u>41,076,214</u>

Deferred compensation:

Deferred compensation payable	456,335
Restricted investments - deferred compensation	<u>(456,335)</u>
Total deferred compensation	<u>-</u>

Noncurrent liabilities:

Long-term debt, net of current portion	<u>15,225,721</u>
Total liabilities	<u>56,301,935</u>

Net assets:

Without donor restrictions	
Designated for capital assets	10,073
Undesignated	<u>152,352</u>
Total net assets	<u>162,425</u>
Total liabilities and net assets	<u>\$ 56,464,360</u>

See accompanying notes.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Consolidated Statement of Activities and Changes in Net Assets

Year ended June 30, 2024

Changes in net assets without donor restrictions:

Revenue and other support:

Grants and contracts revenue	\$ 272,195,586
Rental revenue	426,842
Loss on disposal of property and equipment	(16,195)
Contributions	213,623
Other revenue	<u>155,984</u>
Total revenue and other support	<u>272,975,840</u>

Expenses:

Program services	269,479,505
Administrative services	<u>3,366,668</u>
Total expenses	<u>272,846,173</u>

Increase in net assets 129,667

Net assets at beginning of year 32,758

Net assets at end of year \$ 162,425

See accompanying notes.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Consolidated Statement of Functional Expenses

Year ended June 30, 2024

	Program Services	Administrative Services	Total
Expenses			
Communication and utilities	\$ 136,817	\$ 31,781	\$ 168,598
Conferences and meetings	21,164	27,553	48,717
Depreciation expense	617,465	33,468	650,933
Direct program	241,446,612	-	241,446,612
Dues, memberships, and subscriptions	80,980	3,820	84,800
Expendable equipment, furniture, and maintenance	514,826	295,409	810,235
Interest	761,651	41,283	802,934
Occupancy	1,650,656	98,809	1,749,465
Other	233,439	24,170	257,609
Other staff related costs	499,504	137,284	636,788
Personnel	22,274,052	2,420,159	24,694,211
Postage and shipping	25,321	289	25,610
Professional fees	898,266	183,481	1,081,747
Supplies and printing	27,430	17,489	44,919
Travel	291,322	51,673	342,995
Total expenses	\$ 269,479,505	\$ 3,366,668	\$ 272,846,173

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Consolidated Statement of Cash Flows

Year ended June 30, 2024

Operating activities	
Increase in net assets	\$ 129,667
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	650,933
Amortization of loan costs	43,624
Loss on disposal of assets	16,195
Changes in operating assets and liabilities:	
Grant, contract, and other receivables	7,660,387
Prepaid expenses and other assets	316,196
Accounts payable and accrued expenses	(80,179)
Refundable advance	(912,040)
Due to grantor	(117,835)
Client trust funds	<u>(153,760)</u>
Net cash provided by operating activities	<u>7,553,188</u>
Investing activities	
Purchases of property and equipment	(17,844)
Proceeds from the sale of investments	<u>153,416</u>
Net cash provided by investing activities	<u>135,572</u>
Financing activities	
Principal payments of long-term debt	(4,333,829)
Borrowings of long-term debt	3,852,354
Repayment of line of credit	<u>(72,475)</u>
Net cash used in financing activities	<u>(553,950)</u>
Net increase in cash and cash equivalents	7,134,810
Cash and cash equivalents at beginning of year	<u>15,341,937</u>
Cash and cash equivalents at end of year	<u>\$ 22,476,747</u>
Cash and cash equivalents consists of the following:	
Cash and cash equivalents	\$ 21,967,795
Restricted cash and cash equivalents - client trust	456,486
Restricted cash and cash equivalents - escrow	<u>52,466</u>
	<u>\$ 22,476,747</u>
Supplemental disclosures of cash flow information:	
Interest paid	\$ 818,931

See accompanying notes.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

Year ended June 30, 2024

1. Nature of Operations and Significant Accounting Policies

Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network (the Organization) is a Florida not-for-profit charitable corporation headquartered in Tallahassee, Florida. The primary purpose of the Organization is to provide the highest quality child protection, substance abuse and mental health services to children, adults, and their families within their communities through a managed network of accredited providers. During the fiscal year 2008, the Organization organized a wholly owned subsidiary, Independence Village, LLC. During fiscal year 2018, NWF Partnership for Better Communities, Inc. (NWF Partnership) became the management company of the Organization. On December 31, 2024, NWF Partnership became a controlled entity of the Organization and the management agreement was terminated. 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 Partnership 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 that own property in the various counties the Organization provides services in. 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.

Basis of Accounting

The Organization uses the accrual basis of accounting. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The significant accounting policies are described below.

Cash and Cash Equivalents

Cash consists of amounts on hand, amounts in demand deposits with financial institutions, and short-term investments with an original maturity of ninety days or less. Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per FDIC-insured financial institution. Bank deposits at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

For purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

1. Nature of Operations and Significant Accounting Policies (continued)

Grant, Contract, 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.

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 property 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.

Investments

Investments consist of mutual funds. Investments are carried at market value, which is based on quoted market values for the specific instruments. Restricted investments represent funds accumulated for deferred compensation in accordance with deferred compensation agreements.

Refundable Advance

The Organization records grant and contract receipts as refundable advances until it is expended for the purpose of the grant and contract, at which time it is recognized as revenue. The balances in refundable advance at year end represents amounts received under contracts that will be expended in the next fiscal year in accordance with the grant/contract period.

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 legal custody of the Department of Children and Families.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

1. Nature of Operations and Significant Accounting Policies (continued)

Accrued Leave

The Organization compensates its employees for unused vacation leave upon termination of employment. The liability for vacation leave earned and unused at the end of the fiscal year is recorded within accounts payable and accrued expenses on the statement of financial position.

Revenue Recognition

The Organization receives all of its grant and contract revenue from Federal, State and local agencies. Revenue recognition depends on the contract; however, a large portion of the Organization's 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 expenditures have been incurred that comply 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 \$11,598,166 that has not been recognized at June 30, 2024 because qualifying expenditures have not yet been incurred. The Organization recognizes contract revenue (up to the contract ceiling) from its contracts over a period which represents the service period for certain contracts, or to the extent of expenses.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor (or certain grantor) imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Donor-imposed restrictions can be temporary in nature, such as those that will be met by the passage of time or other events specified by the donor.

Contributions that are restricted by donors are reported 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 statement of activities and changes in net assets as net assets released from restrictions.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

1. Nature of Operations and Significant Accounting Policies (continued)

Net Assets (continued)

There were no net assets with donor restrictions as of June 30, 2024.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. The statement of functional expenses presents the natural classification detail of expenses by function and contains certain categories of expenses that are attributable to the program or supporting functions of the Organization. These expenses, such as salaries, are allocated based on estimates of time and effort by the individual. Other expenses, such as supplies, are allocated on a direct method for expenses directly related to the program.

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) of the Internal Revenue Code, and as such are liable for tax only on business income unrelated to the purpose for which they are exempt. Jackson HSC, LLC, 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. With few exceptions, the Organization is no longer subject to examinations by major tax jurisdictions for the years ended June 30, 2020 and prior.

Subsequent Events

The Organization has evaluated subsequent events through March 6, 2025, the date the financial statements were available to be issued. During the period from June 30, 2024 to March 6, 2025, the Organization did not have any material recognizable subsequent events.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

2. Available Resources and Liquidity

The Organization receives grants and contracts, contributions, and other revenues and considers these revenue streams to be without donor restrictions (if unspecified) and available to meet cash needs for general expenditures.

The table below presents financial assets available for general expenditures within one year at June 30, 2024:

Financial assets at year end:	
Cash and cash equivalents	\$ 22,476,747
Grants, contracts, and other receivables	17,590,909
Less: Restricted cash and cash equivalents - client trust funds	(456,486)
Restricted cash and cash equivalents - escrow	<u>(52,466)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 39,558,704</u>

3. Significant Funding Source

The Organization received approximately 77% 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 19% 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.

4. Employee Leasing Company

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

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

5. Concentrations of Credit Risk

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 Chapter 280, Florida Statutes, for amounts in excess of FDIC limits.

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.

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.

6. Property Leased to Others

During the year ended June 30, 2024, the Organization recognized gross rents from properties leased to others in the amount of \$426,842. The following is a schedule of future rentals under non-cancellable operating leases as of June 30, 2024. 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:

Year ending June 30,		
2025	\$	348,068
2026		180,074
2027		137,879
2028		80,377
2029		39,790
Thereafter		<u>161,671</u>
	\$	<u><u>947,859</u></u>

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

7. Property and Equipment, Net

The major components of property and equipment, net, consisted of the following at June 30, 2024:

Land	\$ 1,069,520
Building and improvements	18,787,137
Furniture and equipment	<u>717,613</u>
	20,574,270
Less accumulated depreciation	<u>(4,764,325)</u>
Total property and equipment, net	<u>\$ 15,809,945</u>

Depreciation expense totaled \$650,933 for the year ended June 30, 2024.

8. 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.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

8. Commitments and Contingencies (continued)

- 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.

9. Investments

The Fair Value Measurement and Disclosures Topic of the FASB Accounting Standards Codification establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the Fair Value Measurement and Disclosures Topic are described as follows:

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market based inputs or unobservable inputs that are corroborated by the market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

Fair Value on a Recurring Basis

The tables below present the balances of assets and liabilities measured at fair value on a recurring basis.

Investments consist of the following at June 30, 2024:

	<u>Cost</u>	<u>Unrealized Gain</u>	<u>Market and Carrying Value</u>	<u>Level 1</u>
Mutual funds	\$ 412,433	\$ 43,902	\$ 456,335	\$ 456,335
Total	<u>\$ 412,433</u>	<u>\$ 43,902</u>	<u>\$ 456,335</u>	<u>\$ 456,335</u>

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

10. Deferred Compensation

The Organization has a non-qualified deferred compensation plan for a certain member of management. The Organization made non-elective deferral contributions of \$23,750 for the year ended June 30, 2024. Investment earnings and losses on deferred compensation assets are credited or charged against the individual employee account balance. See Note 9 for the investment unrealized losses on the deferred compensation assets for the year ended June 30, 2024.

11. Long-term Debt

Long-term debt consists of the following at June 30, 2024:

8.25% mortgage payable to bank, payable in 119 monthly installments of \$5,876 for the first 60 payments and \$27,238 for the remaining payments at the then current five year U.S. Treasury rate plus 2.75%, collateralized by a commercial office building located at 1000 W. Tharpe St., Suites 15A-C, Tallahassee, Florida.	\$ 3,134,179
8.25% mortgage payable to bank, payable in 119 monthly installments of \$5,876 for the first 60 payments and for the remaining payments at the then current five year U.S. Treasury rate plus 2.75%, collateralized by a commercial office building located at 1000 W. Tharpe St., Suites 15A-C, Tallahassee, Florida.	676,144
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, Florida.	351,214
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, Florida.	1,054,504

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

11. Long-term Debt (continued)

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, Florida.	1,268,131
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, Florida.	1,045,629
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, Florida.	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, Florida.	5,963,837
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, Florida.	744,944
5.25% note payable to bank, payable in monthly installments of \$3,555, including principal and interest, due monthly, collateralized by vehicles.	44,813
6.00% note payable to bank, payable in monthly installments of \$1,487, including principal and interest, due monthly, collateralized by a vehicle.	22,787

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Notes to Consolidated Financial Statements

11. Long-term Debt (continued)

8.25% note payable to bank, payable in monthly installments of \$4,760, including principal and interest, due monthly, collateralized by vehicles.	100,799
	15,893,911
Less current portion	517,000
Less loan fees, net	151,190
	\$ 15,225,721

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

Year ending <u>June 30,</u>	
2025	\$ 517,000
2026	488,517
2027	1,938,022
2028	472,650
2029	499,235
Thereafter	11,978,487
	\$15,893,911

12. Line of Credit

The Organization has a \$250,000 bank line of credit which matures June 2, 2026. Amounts borrowed under this agreement as of June 30, 2024 are \$57,151 and bear interest at 0.5 percentage points above Prime Rate with a minimum of 4 percent. This line is secured by accounts, equipment, and fixtures.

13. Management Fee

The Organization retained the management services of NWF Partnership for Better Communities until the termination of the agreement on December 31, 2023. Fees paid for services provided under the agreement were \$1,623,821 for the year ended June 30, 2024. All significant intercompany transactions and accounts have been eliminated in the consolidated financial statements.

Other Reports

Report of Independent Auditors 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*

Board of Directors
Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network

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 (*Government Auditing Standards*), the financial statements of Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network (the Organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, consolidated statement of functional expenses, consolidated statement of cash flows for the year then ended, and the related notes to the consolidated financial statements and have issued our report thereon dated March 6, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the 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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a 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 or significant deficiencies may exist that were not identified.

Page Two

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's 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 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
March 6, 2025

Report of Independent Auditors on Compliance for Each Major Federal Program
and State Project and on Internal Control Over Compliance Required by the
Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*

Board of Directors
Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

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's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the 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 the Organization's major federal programs and major state projects for the year ended June 30, 2024. The Organization's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program and Major 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, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, are further described in the Auditor's 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 and major state project. 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.

Auditor's Responsibilities for the Audit of 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 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 project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, *Rules 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 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.

Page Three

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 or 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 or 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 or 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 Auditor's 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 Auditor General*. Accordingly, this report is not suitable for any other purpose.

Thomas Howell Ferguson P.A.

Tallahassee, Florida
March 6, 2025

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network
Schedule of Expenditures of Federal Awards and State Financial Assistance
Year ended June 30, 2024

Grantor and Program Title	Federal Assistance Listing Number	State CSFA Number	Grant Contract Number	Transfers to Subrecipients	Total Expenditures
Federal Awards					
U.S. Department of Health and Human Services					
Passed through State of Florida Department of Children and Families					
Projects for Assistance in Transition from Homelessness	93.150	-	AHME1	\$ 195,364	\$ 195,364
Promoting Safe and Stable Families	93.556	-	AJ500	1,704,037	2,010,044
Promoting Safe and Stable Families	93.556	-	BJ102	867,512	927,411
				<u>2,571,549</u>	<u>2,937,455</u>
Temporary Assistance for Needy Families	93.558	-	AJ500	4,118,228	7,253,570
Temporary Assistance for Needy Families	93.558	-	BJ102	2,932,024	4,727,311
Temporary Assistance for Needy Families	93.558	-	AHME1	976,318	992,410
				<u>8,026,570</u>	<u>12,973,291</u>
Guardianship Assistance	93.090	-	AJ500	-	174,535
Guardianship Assistance	93.090	-	BJ102	-	265,919
				<u>-</u>	<u>440,454</u>
Grants to States for Access and Visitation Programs	93.597	-	AJ500	31,672	31,672
Grants to States for Access and Visitation Programs	93.597	-	BJ102	27,440	27,440
				<u>59,112</u>	<u>59,112</u>
Chafee Education and Training Vouchers Program (ETV)	93.599	-	AJ500	-	60,587
Chafee Education and Training Vouchers Program (ETV)	93.599	-	BJ102	-	68,830
				<u>-</u>	<u>129,417</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	AJ500	466,070	627,922
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	BJ102	349,525	538,266
				<u>815,595</u>	<u>1,166,188</u>
Foster Care Title IV-E	93.658	-	AJ500	3,653,068	8,959,288
Foster Care Title IV-E	93.658	-	BJ102	2,877,234	6,957,656
				<u>6,530,302</u>	<u>15,916,944</u>
Adoption Assistance Title IV-E	93.659	-	AJ500	2,270,201	14,094,986
Adoption Assistance Title IV-E	93.659	-	BJ102	962,405	9,031,800
				<u>3,232,606</u>	<u>23,126,786</u>
Social Services Block Grant	93.667	-	AJ500	1,392,283	3,455,884
Social Services Block Grant	93.667	-	BJ102	227,210	1,428,102
				<u>1,619,493</u>	<u>4,883,986</u>
Child Abuse and Neglect State Grants	93.669	-	AJ500	110,104	110,366
Child Abuse and Neglect State Grants	93.669	-	BJ102	17,968	23,998
				<u>128,072</u>	<u>134,364</u>
Children's Health Insurance Program (CHIP)	93.767	-	AHME1	256,594	256,594
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	AJ500	224,745	224,745
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	BJ102	-	233,549
				<u>224,745</u>	<u>458,294</u>
Medical Assistance Program	93.778	-	AJ500	33,240	321,157
Medical Assistance Program	93.778	-	BJ102	24,213	250,464
Medical Assistance Program	93.778	-	AHME1	-	6,693
			Total Medicaid Cluster	<u>57,453</u>	<u>578,314</u>
Block Grants for Community Mental Health Services	93.958	-	AHME1	10,099,322	11,468,648
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	AHME1	14,571,883	16,794,717
Opioid STR	93.788	-	AHME1	4,923,336	5,041,295
Substance Abuse and Mental Health Services Projects of Regional and National significance	93.243	-	AHME1	632,980	632,980
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	AHME1	-	65,444
Total U.S. Department of Health and Human Services				<u>53,944,976</u>	<u>97,259,647</u>
U.S. Department of Homeland Security					
Passed through State of Florida Department of Children and Families					
Crisis Counselling	97.032	-	AHME1	-	33,243
U.S. Department of Agriculture					
Passed through State of Florida Department of Children and Families					
State Administrative Matching Grants For Food Stamp Program	10.561	-	AJ500	6,648	9,019
State Administrative Matching Grants For Food Stamp Program	10.561	-	BJ102	4,843	7,535
				<u>11,491</u>	<u>16,554</u>
Total Federal Awards				<u>53,956,467</u>	<u>97,309,444</u>

(continued)

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network
Schedule of Expenditures of Federal Awards and State Financial Assistance
Year ended June 30, 2024

Grantor and Program Title	Federal Assistance Listing Number	State CSFA Number	Grant Contract Number	Transfers to Subrecipients	Total Expenditures
State Financial Assistance					
State of Florida Department of Children and Families					
Out-of-Home Supports	-	60.074	AJ500	1,641,144	7,556,164
Out-of-Home Supports	-	60.074	BJ102	1,780,425	6,040,593
				<u>3,421,569</u>	<u>13,596,757</u>
CBC - Adoption Services	-	60.076	AJ500	1,190	(120,789)
CBC - Adoption Services	-	60.076	BJ102	-	505,245
				<u>1,190</u>	<u>384,456</u>
The Independent Living and Road-to-Independence Program	-	60.112	AJ500	20,215	112,356
The Independent Living and Road-to-Independence Program	-	60.112	BJ102	-	32,391
				<u>20,215</u>	<u>144,747</u>
CBC - Sexually Exploited Children	-	60.138	AJ500	-	243,665
CBC - Sexually Exploited Children	-	60.138	BJ102	-	153,941
				<u>-</u>	<u>397,606</u>
Centralized Receiving Systems	-	60.163	AHME1	8,072,399	8,072,399
Extended Foster Care Program	-	60.141	AJ500	95,929	1,423,585
Extended Foster Care Program	-	60.141	BJ102	81,076	863,893
				<u>177,005</u>	<u>2,287,478</u>
Substance Abuse and Mental Health - Community Services	-	60.153	AHME1	3,941,066	5,250,299
Forensic Services and Competency Restoration Training	-	60.114	AHME1	1,401,600	1,401,600
CBC - Purchase Therapeutic Services for Children	-	60.183	AJ500	26,772	73,406
CBC - Purchase Therapeutic Services for Children	-	60.183	BJ102	363,264	363,264
				<u>390,036</u>	<u>436,670</u>
SAMH ME State Funded Federal Excluded Services	-	60.190	AHME1	1,972,700	2,551,756
Family Finders Program	-	60.206	AJ500	-	230,568
Family Finders Program	-	60.206	BJ102	-	283,454
				<u>-</u>	<u>514,022</u>
Kinship Navigator Program	-	60.207	AJ500	-	2,076,151
Kinship Navigator Program	-	60.207	BJ102	-	1,245,857
				<u>-</u>	<u>3,322,008</u>
Continuing Care for Young Adults	-	60.209	BJ102	-	1,682
Guardianship Assistance Program	-	60.210	AJ500	-	198,123
Guardianship Assistance Program	-	60.210	BJ102	-	171,967
				<u>-</u>	<u>370,090</u>
State Funded Child Care Subsidy	-	60.244	AJ500	-	1,130,980
State Funded Child Care Subsidy	-	60.244	BJ102	-	823,043
				<u>-</u>	<u>1,954,023</u>
CBC - Fatherhood Engagement Specialists	-	60.211	AJ500	-	147,556
CBC - Fatherhood Engagement Specialists	-	60.211	BJ102	-	142,301
				<u>-</u>	<u>289,857</u>
Early Childhood Court Case Management & Prevention Services	-	60.225	AJ500	156,778	177,957
Early Childhood Court Case Management & Prevention Services	-	60.225	BJ102	236,079	266,861
				<u>392,857</u>	<u>444,818</u>
Responsible Fatherhood Initiative	-	60.245	LJ233	-	509,119
State Opioid Settlement Trust Fund Services	-	60.355	AHME1	1,614,804	12,375,681
Total State Financial Assistance				<u>21,405,441</u>	<u>54,305,068</u>
Total Federal Awards and State Financial Assistance				<u>\$ 75,361,908</u>	<u>\$ 151,614,512</u>

Note 1 - This Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal and State grant activity of Big Bend Community Based Care, Inc. d/b/a Northwest Florida Health Network (the Organization) for the year ended June 30, 2024, and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S.Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.650, Rules of the Auditor General.

Note 2 - Amounts included on this Schedule include only the expenditures of Federal Awards and State Financial Assistance received directly from an awarding agency. The amounts on the accompanying Consolidated Statement of Activities and Changes in Net Assets (and related notes) include additional expenditures associated with other resources committed by the Organization for purposes of fulfilling its primary grant programs.

Note 3 - The Organization has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance for federal awards.

See report of independent auditors.

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Schedule of Findings and Questioned Costs Relating to Federal Awards and State Financial Assistance

Year ended June 30, 2024

Section I -- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major Federal Programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major federal programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2, <i>Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance)?	No
Identification of major programs:	

Federal Programs

<u>Federal Assistance Listing Number</u>	<u>Name of federal program</u>
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
93.788	Opioid State Targeted Response
93.556	Promoting Safe and Stable Families

Dollar threshold used to distinguish between Type A and Type B federal programs:	\$ 2,919,283
Auditee qualified as low-risk auditee pursuant to Uniform Guidance?	No

(continued)

Big Bend Community Based Care, Inc.
d/b/a Northwest Florida Health Network

Schedule of Findings and Questioned Costs Relating to Federal Awards and State Financial Assistance (Continued)

Year ended June 30, 2024

Section I -- Summary of Auditor's Results (continued)

State Financial Assistance

Internal control over major State projects:

Material weakness(es) identified? No
Significant deficiency(ies) identified not considered to be material weaknesses? None reported

Type of auditor's report issued on compliance for major state projects? Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, *Rules of the Auditor General*, State of Florida? No

Identification of major state projects:

State Projects

<u>CSFA Number</u>	<u>Name of state project</u>
60.074	Out-of-Home Supports
60.163	Centralized Receiving Systems
60.355	State Opioid Settlement Trust Fund Services

Dollar threshold used to distinguish between Type A and Type B state projects: \$ 1,629,152

Section II -- Financial Statement Findings

We noted no matters involving internal control over financial reporting and its operating that we considered to be material weaknesses, significant deficiencies, and/ or control deficiencies required to be reported in accordance with *Government Auditing Standards*.

Section III -- Federal Awards and State Financial Assistance Findings and Questioned Costs

Federal Awards - We noted no matters involving noncompliance that are required to be reported in accordance with 2 CFR 200.516(a).

State Financial Assistance Awards - We noted no matters involving noncompliance that are required to be reported in accordance with *Rules of the Auditor General* of the State of Florida, Chapter 10.656.

Section IV -- Other Matters

There were no audit findings for the year ended June 30, 2023.

See report of independent auditors.

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 6/30/2024**

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
IA. STATE SAMH FUNDING												
(1) From the region funding this contract	173,712	2,548,530	8,470,287	14,832,162	450,510	70,000	373	429,691	4,142,844	2,865,306	819,015	2,539,034
(2) From Other Districts												
TOTAL STATE SAMH FUNDING =	173,712	2,548,530	8,470,287	14,832,162	450,510	70,000	373	429,691	4,142,844	2,865,306	819,015	2,539,034
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding												
(2) Medicaid												
(3) Local Government												
(4) Federal Grants and Contracts												
(5) In-kind from local govt. only												
TOT. OTHER GOVT. FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES												
(1) Program Service Fees												
(2) 3rd Party Payments (except Medicare)												
(3) Medicare												
(4) Contributions and Donations												
(5) Other												
(6) In-kind												
TOT. ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =	173,712	2,548,530	8,470,287	14,832,162	450,510	70,000	373	429,691	4,142,844	2,865,306	819,015	2,539,034
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	173,712	2,548,530	8,470,287	14,832,162	450,510	70,000	373	429,691	4,142,844	2,865,306	819,015	2,539,034
	-	-	-	-	-	-	-	-	-	-	-	-

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 6/30/2024

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
IIA. PERSONNEL EXPENSES												
(1) Salaries												
(2) Fringe Benefits												
TOTAL PERSONNEL EXPENSES =												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES												
(1) Supplies and Printing												
(2) Communications and Utilities												
(3) Travel												
(4) Occupancy												
(5) Interest												
(6) Other												
(7) Professional Fees												
(8) Other Staff Related Costs												
(9) Direct Program Expense	173,712	2,548,530	8,470,287	14,832,162	450,510	70,000	373	429,691	4,142,844	2,865,306	819,015	2,539,034
(10) Postage and shipping												
(11) Expendable equipment, furniture and maintenance												
(12) Dues, Memberships and Subscriptions												
(13) Conferences and Meetings												
TOTAL OTHER EXPENSES =	173,712	2,548,530	8,470,287	14,832,162	450,510	70,000	373	429,691	4,142,844	2,865,306	819,015	2,539,034
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	173,712	2,548,530	8,470,287	14,832,162	450,510	70,000	373	429,691	4,142,844	2,865,306	819,015	2,539,034
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)												
(b) Administration	226	3,309	10,996	19,256	585	91	-	558	5,378	3,720	1,063	3,296
TOT. DISTR'D INDIRECT COSTS =	226	3,309	10,996	19,256	585	91	-	558	5,378	3,720	1,063	3,296
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	173,938	2,551,839	8,481,283	14,851,418	451,095	70,091	373	430,249	4,148,222	2,869,026	820,078	2,542,330
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IID. UNALLOWABLE COSTS												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.												
Excluding SAMH Credit Equivalent =	173,938	2,551,839	8,481,283	14,851,418	451,095	70,091	373	430,249	4,148,222	2,869,026	820,078	2,542,330
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
III. CAPITAL EXPENDITURES												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**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 6/30/2024**

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
IA. STATE SAMH FUNDING													
(1) From the region funding this contract		2,590,783	715,080	344,651	75	422,155	918,550	2,641,443	425,510	10,477,677	1,470,504	3,511,018	14,209
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =		2,590,783	715,080	344,651	75	422,155	918,550	2,641,443	425,510	10,477,677	1,470,504	3,511,018	14,209
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
TOT. OTHER GOVT. FUNDING =		-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
TOT. ALL OTHER REVENUES =		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING =		2,590,783	715,080	344,651	75	422,155	918,550	2,641,443	425,510	10,477,677	1,470,504	3,511,018	14,209
		2,590,783	715,080	344,651	75	422,155	918,550	2,641,443	425,510	10,477,677	1,470,504	3,511,018	14,209
		-	-	-	-	-	-	-	-	-	-	-	-

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 6/30/2024

AGENCY:

EXPENSE CATEGORIES	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
IIA. PERSONNEL EXPENSES												
(1) Salaries												
(2) Fringe Benefits												
TOTAL PERSONNEL EXPENSES =												
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES												
(1) Supplies and Printing												
(2) Communications and Utilities												
(3) Travel												
(4) Occupancy												
(5) Interest												
(6) Other												
(7) Professional Fees												
(8) Other Staff Related Costs												
(9) Direct Program Expense	2,590,783	715,080	344,651	75	422,155	918,550	2,641,443	425,510	10,477,677	1,470,504	3,511,018	14,209
(10) Postage and shipping												
(11) Expendable equipment, furniture and maintenance												
(12) Dues, Memberships and Subscriptions												
(13) Conferences and Meetings												
TOTAL OTHER EXPENSES =	2,590,783	715,080	344,651	75	422,155	918,550	2,641,443	425,510	10,477,677	1,470,504	3,511,018	14,209
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	2,590,783	715,080	344,651	75	422,155	918,550	2,641,443	425,510	10,477,677	1,470,504	3,511,018	14,209
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)												
(b) Administration	3,363	928	447	-	548	1,192	3,429	552	13,602	1,909	4,558	18
TOT. DISTR'D INDIRECT COSTS =	3,363	928	447	-	548	1,192	3,429	552	13,602	1,909	4,558	18
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	2,594,146	716,008	345,098	75	422,703	919,742	2,644,872	426,062	10,491,279	1,472,413	3,515,576	14,227
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IID. UNALLOWABLE COSTS												
TOT. ALLOWABLE OPER. EXP.												
Excluding SAMH Credit Equivalent =	2,594,146	716,008	345,098	75	422,703	919,742	2,644,872	426,062	10,491,279	1,472,413	3,515,576	14,227
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
III. CAPITAL EXPENDITURES												

**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 6/30/2024**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES		MH COMPREHENSIVE-INDIVIDUAL	MH FORENSIC MULTIDISCIPLINARY TEAM	MH BNET	MH CARE COORDINATION	MH FEPT/EPIC	MH NETWORK EVAL & DEVELOPMENT	MH COST REIMBURSEMENT	MH CAT	MH FACT TEAM	MH - PROVISOR PROJECT	MH WRAPAROUND	MH - OTHER PROJECTS	MH TOTAL
		44	A0	A1	A4	A5	B1	B3	B4	B5	B6	B7	C0	
IA. STATE SAMH FUNDING														
(1) From the region funding this contract		332,303	528,890	256,594	961,596	1,128,687	569,589	547,800	7,735,706	1,533,115	1,689,649	772,484	3,385,535	80,315,068
(2) From Other Districts														
TOTAL STATE SAMH FUNDING =		332,303	528,890	256,594	961,596	1,128,687	569,589	547,800	7,735,706	1,533,115	1,689,649	772,484	3,385,535	80,315,068
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING														
(1) Other State Agency Funding														
(2) Medicaid														
(3) Local Government														
(4) Federal Grants and Contracts														
(5) In-kind from local govt. only														
TOT. OTHER GOVT. FUNDING =		-	-	-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES														
(1) Program Service Fees														
(2) 3rd Party Payments (except Medicare)														
(3) Medicare														
(4) Contributions and Donations														
(5) Other														
(6) In-kind														
TOT. ALL OTHER REVENUES =		-	-	-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =		332,303	528,890	256,594	961,596	1,128,687	569,589	547,800	7,735,706	1,533,115	1,689,649	772,484	3,385,535	80,315,068
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
		332,303	528,890	256,594	961,596	1,128,687	569,589	547,800	7,735,706	1,533,115	1,689,649	772,484	3,385,535	
		-	-	-	-	-	-	-	-	-	-	-	-	

Unaudited Schedule. See report of independent auditors.
 CF-MH 1037, Jul 2014 [Rule 65E-14.003(1)(c), F.A.C.]

**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 6/30/2024**

AGENCY:

CONTRACT:

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

FUNDING SOURCES & REVENUES	SA ASSESSMENT	SA CASE MANAGEMENT	SA CRISIS SUPPORT/ EMERGENCY	SA DAY/NIGHT	SA IN-HOME & ONSITE	SA INTERVENTION	SA MEDICAL SERVICES	SA METHADONE MAINTENANCE	SA OUTPATIENT- INDIVIDUAL	SA OUTREACH	SA RESIDENTIAL I	SA RESIDENTIAL II	SA RESIDENTIAL III
	01	02	04	06	08	11	12	13	14	15	18	19	20
IA. STATE SAMH FUNDING													
(1) From the region funding this contract	56,964	1,759,069	5,837	54,150	-	188,355	1,578,619	1,423	2,632,718	1,695,127	-	7,418,846	432,308
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =	56,964	1,759,069	5,837	54,150	-	188,355	1,578,619	1,423	2,632,718	1,695,127	-	7,418,846	432,308
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
TOT. OTHER GOVT. FUNDING =	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
TOT. ALL OTHER REVENUES =	-	-	-	-	-	-	-	-	-	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =	56,964	1,759,069	5,837	54,150	-	188,355	1,578,619	1,423	2,632,718	1,695,127	-	7,418,846	432,308
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	56,964	1,759,069	5,837	54,150	-	188,355	1,578,619	1,423	2,632,718	1,695,127	-	7,418,846	432,308
	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Schedule. See report of independent auditors.
 CF-MH 1037, Jul 2014 [Rule 65E-14.003(1)(c), F.A.C.]

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 6/30/2024

AGENCY:

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

EXPENSE CATEGORIES	SA ASSESSMENT	SA CASE MANAGEMENT	SA CRISIS SUPPORT/ EMERGENCY	SA DAY/NIGHT	SA IN-HOME & ONSITE	SA INTERVENTION	SA MEDICAL SERVICES	SA METHADONE MAINTENANCE	SA OUTPATIENT-INDIVIDUAL	SA OUTREACH	SA RESIDENTIAL I	SA RESIDENTIAL II	SA RESIDENTIAL III
	01	02	04	06	08	11	12	14	14	15	18	19	20
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIB. OTHER EXPENSES													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	56,964	1,759,069	5,837	54,150	-	188,355	1,578,619	1,423	2,632,718	1,695,127	-	7,418,846	432,308
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	56,964	1,759,069	5,837	54,150	-	188,355	1,578,619	1,423	2,632,718	1,695,127	-	7,418,846	432,308
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. PERSONNEL & OTH. EXP. =	56,964	1,759,069	5,837	54,150	-	188,355	1,578,619	1,423	2,632,718	1,695,127	-	7,418,846	432,308
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	74	2,284	8	70	-	245	2,049	2	3,418	2,201	-	9,631	561
TOT. DISTR'D INDIRECT COSTS =	74	2,284	8	70	-	245	2,049	2	3,418	2,201	-	9,631	561
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	57,038	1,761,353	5,845	54,220	-	188,600	1,580,668	1,425	2,636,136	1,697,328	-	7,428,477	432,869
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIID. UNALLOWABLE COSTS													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	57,038	1,761,353	5,845	54,220	-	188,600	1,580,668	1,425	2,636,136	1,697,328	-	7,428,477	432,869
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IIIE. CAPITAL EXPENDITURES													
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**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 6/30/2024**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES		SA RESIDENTIAL IV
		21
IA. STATE SAMH FUNDING		
(1) From the region funding this contract		259,851
(2) From Other Districts		
TOTAL STATE SAMH FUNDING =		259,851

IB. OTHER GOVT. FUNDING		
(1) Other State Agency Funding		
(2) Medicaid		
(3) Local Government		
(4) Federal Grants and Contracts		
(5) In-kind from local govt. only		
TOT. OTHER GOVT. FUNDING =		-

IC. ALL OTHER REVENUES		
(1) Program Service Fees		
(2) 3rd Party Payments (except Medicare)		
(3) Medicare		
(4) Contributions and Donations		
(5) Other		
(6) In-kind		
TOT. ALL OTHER REVENUES =		-

TOTAL FUNDING =		259,851

		259,851
		-

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 6/30/2024

AGENCY:

EXPENSE CATEGORIES	SA RESIDENTIAL IV
	21
IIA. PERSONNEL EXPENSES	
(1) Salaries	
(2) Fringe Benefits	
TOTAL PERSONNEL EXPENSES =	

IIB. OTHER EXPENSES	
(1) Supplies and Printing	
(2) Communications and Utilities	
(3) Travel	
(4) Occupancy	
(5) Interest	
(6) Other	
(7) Professional Fees	
(8) Other Staff Related Costs	
(9) Direct Program Expense	259,851
(10) Postage and shipping	
(11) Expendable equipment, furniture and maintenance	
(12) Dues, Memberships and Subscriptions	
(13) Conferences and Meetings	
TOTAL OTHER EXPENSES =	259,851

TOT. PERSONNEL & OTH. EXP. =	259,851

IIC. DISTRIBUTED INDIRECT COSTS	
(a) Other Support Costs (Optional)	
(b) Administration	337
TOT. DISTR'D INDIRECT COSTS =	337

TOTAL ACTUAL OPER. EXPENSES =	260,188

IID. UNALLOWABLE COSTS	

TOT. ALLOWABLE OPER. EXP.	
Excluding SAMH Credit Equivalent =	260,188

III. CAPITAL EXPENDITURES	

**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 6/30/2024**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES		SA DETOXIFICATION	SA SUPPORTED HOUSING/LIVING	SA TASC	SA INCIDENTAL EXPENSES	SA AFTERCARE/FOLLO W-UP	SA INFORMATION & REFERRAL	SA OUTPATIENT DETOXIFICATION	SA OUTPATIENT-GROUP	SA ROOM & BOARD II	SA INTERVENTION-GROUP	SA AFTERCARE-GROUP	SA MH COMPREHENSIVE-INDIVIDUAL
		24	26	27	28	29	30	32	35	37	42	43	44
IA. STATE SAMH FUNDING													
(1) From the region funding this contract		3,341,679	-	6,591	2,031,091	14,451	76,203	-	377,604	463,032	10,000	-	510,287
(2) From Other Districts													
TOTAL STATE SAMH FUNDING =		3,341,679	-	6,591	2,031,091	14,451	76,203	-	377,604	463,032	10,000	-	510,287
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding													
(2) Medicaid													
(3) Local Government													
(4) Federal Grants and Contracts													
(5) In-kind from local govt. only													
TOT. OTHER GOVT. FUNDING =		-	-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES													
(1) Program Service Fees													
(2) 3rd Party Payments (except Medicare)													
(3) Medicare													
(4) Contributions and Donations													
(5) Other													
(6) In-kind													
TOT. ALL OTHER REVENUES =		-	-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =		3,341,679	-	6,591	2,031,091	14,451	76,203	-	377,604	463,032	10,000	-	510,287
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
		3,341,679	-	6,591	2,031,091	14,451	76,203	-	377,604	463,032	10,000	-	510,287
		-	-	-	-	-	-	-	-	-	-	-	-

**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 6/30/2024**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES		SA RECOVERY SUPPORT- INDIVIDUAL	SA RECOVERY SUPPORT- GROUP
		46	47
IA. STATE SAMH FUNDING			
(1) From the region funding this contract		73,179	17,448
(2) From Other Districts			
TOTAL STATE SAMH FUNDING =		73,179	17,448
		=====	=====
IB. OTHER GOVT. FUNDING			
(1) Other State Agency Funding			
(2) Medicaid			
(3) Local Government			
(4) Federal Grants and Contracts			
(5) In-kind from local govt. only			
TOT. OTHER GOVT. FUNDING =			
		=====	=====
IC. ALL OTHER REVENUES			
(1) Program Service Fees			
(2) 3rd Party Payments (except Medicare)			
(3) Medicare			
(4) Contributions and Donations			
(5) Other			
(6) In-kind			
TOT. ALL OTHER REVENUES =			
		=====	=====
TOTAL FUNDING =		73,179	17,448
		=====	=====
		73,179	17,448
		-	-

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 6/30/2024

AGENCY:

EXPENSE CATEGORIES	SA RECOVERY SUPPORT- INDIVIDUAL	SA RECOVERY SUPPORT- GROUP
	46	47
IIA. PERSONNEL EXPENSES		
(1) Salaries		
(2) Fringe Benefits		
TOTAL PERSONNEL EXPENSES =		
	=====	=====
IIB. OTHER EXPENSES		
(1) Supplies and Printing		
(2) Communications and Utilities		
(3) Travel		
(4) Occupancy		
(5) Interest		
(6) Other		
(7) Professional Fees		
(8) Other Staff Related Costs		
(9) Direct Program Expense	73,179	17,448
(10) Postage and shipping		
(11) Expendable equipment, furniture and maintenance		
(12) Dues, Memberships and Subscriptions		
(13) Conferences and Meetings		
TOTAL OTHER EXPENSES =	73,179	17,448
	=====	=====
TOT. PERSONNEL & OTH. EXP. =	73,179	17,448
	=====	=====
IIC. DISTRIBUTED INDIRECT COSTS		
(a) Other Support Costs (Optional)		
(b) Administration	95	23
TOT. DISTR'D INDIRECT COSTS =	95	23
	=====	=====
TOTAL ACTUAL OPER. EXPENSES =	73,274	17,471
	=====	=====
IIID. UNALLOWABLE COSTS		
	=====	=====
TOT. ALLOWABLE OPER. EXP.		
Excluding SAMH Credit Equivalent =	73,274	17,471
	=====	=====
IIIE. CAPITAL EXPENDITURES		
	=====	=====

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 6/30/2024

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		
IA. STATE SAMH FUNDING												
(1) From the region funding this contract		539,090	2,701,191	1,236,193	445,125	2,749,751	1,305,492	50,000	12,689,521	4,732,045	49,453,237	129,768,306
(2) From Other Districts												
TOTAL STATE SAMH FUNDING =		539,090	2,701,191	1,236,193	445,125	2,749,751	1,305,492	50,000	12,689,521	4,732,045	49,453,237	
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding												
(2) Medicaid												
(3) Local Government												
(4) Federal Grants and Contracts												
(5) In-kind from local govt. only												
TOT. OTHER GOVT. FUNDING =		-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES												
(1) Program Service Fees												
(2) 3rd Party Payments (except Medicare)												
(3) Medicare												
(4) Contributions and Donations												
(5) Other												
(6) In-kind												
TOT. ALL OTHER REVENUES =		-	-	-	-	-	-	-	-	-	-	-
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL FUNDING =		539,090	2,701,191	1,236,193	445,125	2,749,751	1,305,492	50,000	12,689,521	4,732,045	49,453,237	129,768,306
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
		539,090	2,701,191	1,236,193	445,125	2,749,751	1,305,492	50,000	12,689,521	4,732,045		
		-	-	-	-	-	-	-	-	-	-	-

Unaudited Schedule. See report of independent auditors.
 CF-MH 1037, Jul 2014 [Rule 65E-14.003(1)(c), F.A.C.]

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 6/30/2024

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. & DVLPMT	SA NETWORK EVAL. & DVLPMT		SA TOTAL		Total for State-Funded SAMH Cost Centers
	48	49	50	51	A2	A4	A7	B1	B1				
IIA. PERSONNEL EXPENSES													
(1) Salaries													
(2) Fringe Benefits													
TOTAL PERSONNEL EXPENSES =													
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IIB. OTHER EXPENSES													
(1) Supplies and Printing													
(2) Communications and Utilities													
(3) Travel													
(4) Occupancy													
(5) Interest													
(6) Other													
(7) Professional Fees													
(8) Other Staff Related Costs													
(9) Direct Program Expense	539,090	2,701,191	1,236,193	445,125	2,749,751	1,305,492	50,000	12,689,521	4,732,045		49,453,237		129,768,306
(10) Postage and shipping													
(11) Expendable equipment, furniture and maintenance													
(12) Dues, Memberships and Subscriptions													
(13) Conferences and Meetings													
TOTAL OTHER EXPENSES =	539,090	2,701,191	1,236,193	445,125	2,749,751	1,305,492	50,000	12,689,521	4,732,045		49,453,237		129,768,306
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
TOT. PERSONNEL & OTH. EXP. =	539,090	2,701,191	1,236,193	445,125	2,749,751	1,305,492	50,000	12,689,521	4,732,045		49,453,237		129,768,306
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)													
(b) Administration	700	3,507	1,605	578	3,570	1,695	65	16,474	6,143		64,203		168,466
TOT. DISTR'D INDIRECT COSTS =	700	3,507	1,605	578	3,570	1,695	65	16,474	6,143		64,203		168,466
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
TOTAL ACTUAL OPER. EXPENSES =	539,790	2,704,698	1,237,798	445,703	2,753,321	1,307,187	50,065	12,705,995	4,738,188	-	49,517,440		129,936,772
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
III. UNALLOWABLE COSTS													
TOT. ALLOWABLE OPER. EXP.													
Excluding SAMH Credit Equivalent =	539,790	2,704,698	1,237,798	445,703	2,753,321	1,307,187	50,065	12,705,995	4,738,188		49,517,440		129,936,772
	=====	=====	=====	=====	=====	=====	=====	=====	=====		=====		=====
III. CAPITAL EXPENDITURES													

**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 6/30/2024**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES		Total for All State- Designated Cost Centers
IA. STATE SAMH FUNDING		
(1) From the region funding this contract		129,768,306
(2) From Other Districts		
TOTAL STATE SAMH FUNDING =	*****	
IB. OTHER GOVT. FUNDING		
(1) Other State Agency Funding		
(2) Medicaid		
(3) Local Government		
(4) Federal Grants and Contracts		
(5) In-kind from local govt. only		
TOT. OTHER GOVT. FUNDING =	*****	
IC. ALL OTHER REVENUES		
(1) Program Service Fees		
(2) 3rd Party Payments (except Medicare)		
(3) Medicare		
(4) Contributions and Donations		
(5) Other		
(6) In-kind		
TOT. ALL OTHER REVENUES =	*****	
TOTAL FUNDING =		129,768,306

**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 6/30/2024**

AGENCY:

EXPENSE CATEGORIES	Total for All State- Designated Cost Centers
IIA. PERSONNEL EXPENSES	
(1) Salaries	
(2) Fringe Benefits	
TOTAL PERSONNEL EXPENSES =	=====
IIB. OTHER EXPENSES	
(1) Supplies and Printing	
(2) Communications and Utilities	
(3) Travel	
(4) Occupancy	
(5) Interest	
(6) Other	
(7) Professional Fees	
(8) Other Staff Related Costs	
(9) Direct Program Expense	129,768,306
(10) Postage and shipping	
(11) Expendable equipment, furniture and maintenance	
(12) Dues, Memberships and Subscriptions	
(13) Conferences and Meetings	
TOTAL OTHER EXPENSES =	129,768,306
TOT. PERSONNEL & OTH. EXP. =	129,768,306
	=====
IIC. DISTRIBUTED INDIRECT COSTS	
(a) Other Support Costs (Optional)	
(b) Administration	168,466
TOT. DISTR'D INDIRECT COSTS =	168,466
TOTAL ACTUAL OPER. EXPENSES =	129,936,772
	=====
IIID. UNALLOWABLE COSTS	
	=====
TOT. ALLOWABLE OPER. EXP.	
Excluding SAMH Credit Equivalent =	129,936,772
	=====
IIIE. CAPITAL EXPENDITURES	
	=====

**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 6/30/2024**

AGENCY:

CONTRACT:

FUNDING SOURCES & REVENUES	Non-SAMH Covered Services	Administration	Total Funding
IA. STATE SAMH FUNDING			
(1) From the region funding this contract	3,065,055	349,804	133,183,165
(2) From Other Districts			-
TOTAL STATE SAMH FUNDING =	3,065,055	349,804	133,183,165
	=====	=====	=====
IB. OTHER GOVT. FUNDING			
(1) Other State Agency Funding	135,502,439	2,733,754	138,236,193
(2) Medicaid			
(3) Local Government			
(4) Federal Grants and Contracts	-	-	-
(5) In-kind from local govt. only			
TOT. OTHER GOVT. FUNDING =	135,502,439	2,733,754	138,236,193
	=====	=====	=====
IC. ALL OTHER REVENUES			
(1) Program Service Fees	493,118	283,110	776,228
(2) 3rd Party Payments (except Medicare)			
(3) Medicare			
(4) Contributions and Donations	213,623		213,623
(5) Other	566,631		566,631
(6) In-kind			
TOT. ALL OTHER REVENUES =	1,273,372	283,110	1,556,482
	=====	=====	=====
TOTAL FUNDING =	139,840,866	3,366,668	272,975,840
	=====	=====	=====

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 6/30/2024

AGENCY:

EXPENSE CATEGORIES	Non-SAMH Covered Services	Administration	Total Funding
IIA. PERSONNEL EXPENSES			
(1) Salaries	22,274,052	2,420,159	24,694,211
(2) Fringe Benefits			
TOTAL PERSONNEL EXPENSES =	22,274,052	2,420,159	24,694,211
IIB. OTHER EXPENSES			
(1) Supplies and Printing	27,430	17,489	44,919
(2) Communications and Utilities	136,817	31,781	168,598
(3) Travel	291,322	51,673	342,995
(4) Occupancy	2,234,653	132,277	2,366,930
(5) Interest	761,651	41,283	802,934
(6) Other	233,439	24,170	257,609
(7) Professional Fees	898,266	183,481	1,081,747
(8) Other Staff Related Costs	499,504	137,284	636,788
(9) Direct Program Expense	111,678,306	-	241,446,612
(10) Postage and shipping	25,321	289	25,610
(11) Expendable equipment, furniture and maintenance	514,826	295,409	810,235
(12) Dues, Memberships and Subscriptions	80,980	3,820	84,800
(13) Conferences and Meetings	21,164	27,553	48,717
TOTAL OTHER EXPENSES =	117,403,679	946,509	248,118,494
TOT. PERSONNEL & OTH. EXP. =	139,677,731	3,366,668	272,812,705
IIC. DISTRIBUTED INDIRECT COSTS			
(a) Other Support Costs (Optional)			
(b) Administration	3,198,202	(3,366,668)	-
TOT. DISTR'D INDIRECT COSTS =	3,198,202	(3,366,668)	-
TOTAL ACTUAL OPER. EXPENSES =	142,875,933	-	272,812,705
IID. UNALLOWABLE COSTS			
		185,503	185,503
TOT. ALLOWABLE OPER. EXP.			
Excluding SAMH Credit Equivalent =	142,875,933	185,503	272,827,202
III. CAPITAL EXPENDITURES			

Big Bend Community Based Care, Inc. d/b/a NWF Health Network
Schedule of State Earnings
Fiscal Year Ending June 30, 2024

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

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

Big Bend Community Based Care, Inc. d/b/a NWF Health Network
Schedule of Related Party Transaction Adjustments
Fiscal Year Ending 6/30/2024

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

**Big Bend Community Based Care, Inc. d/b/a NWF Health Network
 Schedule of Bed-Day Availability Payments
 Fiscal Year Ending 6/30/2024**

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

Total Amount Owed to Department = \$0.00

Note: There is no activity to report on this schedule