

CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS

CAMELOT COMMUNITY CARE, INC.

June 30, 2020

TABLE OF CONTENTS

Independent Auditors' Report	3 - 4
Consolidated Financial Statements	
Consolidated Statement of Financial Position	5
Consolidated Statement of Activities and Changes in Net Assets	6
Consolidated Statement of Functional Expenses	7
Consolidated Statement of Cash Flows	8
Notes to Consolidated Financial Statements	9 - 26
Compliance Reports	27
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28 - 29
Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, <i>Rules of the Auditor General</i>	30 - 33
Schedule of Findings and Questioned Costs - Federal Programs and State Projects	34 - 36
Supplementary Information	37
Consolidating Statement of Financial Position	38
Consolidating Statement of Activities and Changes in Net Assets	39
Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance	40 - 44
Notes to Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance	45 - 46
Schedule of Related Party Transaction Adjustment (Unaudited)	47
Schedule of Bed-Day Availability Payments (Unaudited)	48
Program/Cost Center Actual Expenses and Revenues Schedules (Unaudited)	49 - 53



INDEPENDENT AUDITORS' REPORT

Board of Directors
Camelot Community Care, Inc.

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Camelot Community Care, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2020, and 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.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Camelot Community Care, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

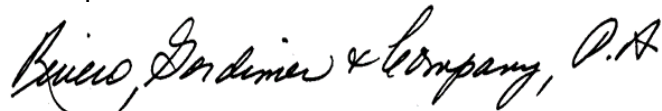
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 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* and Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The accompanying consolidating statement of financial position and statement of activities and change in net assets is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The schedule of related party transaction adjustment, schedule of bed-day availability payments and program/cost center actual expenses and revenues schedules are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2020, on our consideration of Camelot Community Care, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Camelot Community Care, Inc.'s internal control over financial reporting and compliance.



Tampa, Florida
December 28, 2020

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents (notes A7 and A8)	\$ 10,397,103	\$ 58,181	\$ 10,455,284
Accounts receivable (note A9)	4,197,991	-	4,197,991
Prepaid expenses	818,214	-	818,214
	<u>15,413,308</u>	<u>58,181</u>	<u>15,471,489</u>
Total current assets	15,413,308	58,181	15,471,489
Deposits	232,729	-	232,729
Property and equipment, net (notes A10 and B)	197,978	-	197,978
Investments (note C)	79,208	-	79,208
Beneficial interest in assets held by others (note A11, C and K)	-	300,693	300,693
	<u>-</u>	<u>300,693</u>	<u>300,693</u>
TOTAL ASSETS	<u>\$ 15,923,223</u>	<u>\$ 358,874</u>	<u>\$ 16,282,097</u>
LIABILITIES AND NET ASSETS			
Accounts payable	\$ 3,460,727	\$ -	\$ 3,460,727
Accrued expenses	690,497	-	690,497
Accrued salaries, wages, and benefits	2,765,160	-	2,765,160
Deferred revenue	58,667	-	58,667
Line of credit payable (note D)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	6,975,051	-	6,975,051
Paycheck protection program loan (note E)	4,184,835	-	4,184,835
	<u>4,184,835</u>	<u>-</u>	<u>4,184,835</u>
Refundable advances (notes A12)	1,534,067	-	1,534,067
	<u>1,534,067</u>	<u>-</u>	<u>1,534,067</u>
Commitments and contingencies (note G)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	12,693,953	-	12,693,953
Net assets (notes A3, K and L)	3,229,270	358,874	3,588,144
	<u>3,229,270</u>	<u>358,874</u>	<u>3,588,144</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,923,223</u>	<u>\$ 358,874</u>	<u>\$ 16,282,097</u>

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

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support (note A12)			
Revenue from client fees, net	\$ 74,139,932	\$ -	\$ 74,139,932
Change in value of beneficial interest in assets held by others	-	693	693
Contributions and other income	469,164	73,318	542,482
Total revenue and support before net assets released from restrictions	74,609,096	74,011	74,683,107
Net assets released from restrictions	73,143	(73,143)	-
Total revenue and support	74,682,239	868	74,683,107
Expenses (note A15)			
Program services			
Community behavioral health	2,396,953	-	2,396,953
School based services	904,535	-	904,535
Juvenile justice services	5,674,133	-	5,674,133
Independent living	1,858,502	-	1,858,502
Foster care	6,188,126	-	6,188,126
Adoptions	246,290	-	246,290
Child welfare case management	8,365,520	-	8,365,520
Crisis response	423,865	-	423,865
Lead agency services	41,921,574	-	41,921,574
	67,979,498	-	67,979,498
Supporting services	5,693,203	-	5,693,203
Total expenses	73,672,701	-	73,672,701
Change in net assets	1,009,538	868	1,010,406
Net assets at beginning of year	2,219,732	358,006	2,577,738
Net assets at end of year	\$ 3,229,270	\$ 358,874	\$ 3,588,144

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

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2020

	Program Services										Supporting Services	Combined Total
	Community Behavioral Health	School Based Services	Juvenile Justice Services	Independent Living	Foster Care	Adoptions	Child Welfare Case Management	Crisis Response	Lead Agency	Total Program Services		
Personnel expenses												
Payroll	\$ 975,605	\$ 711,683	\$ 3,862,832	\$ 1,221,220	\$ 2,814,071	\$ 192,034	\$ 6,380,564	\$ 223,538	\$ 7,404,402	\$ 23,785,949	\$ 3,727,042	\$ 27,512,991
Benefits	169,859	143,239	589,738	247,202	558,092	33,933	1,234,899	33,208	1,436,291	4,446,461	645,101	5,091,562
Total personnel expenses	<u>1,145,464</u>	<u>854,922</u>	<u>4,452,570</u>	<u>1,468,422</u>	<u>3,372,163</u>	<u>225,967</u>	<u>7,615,463</u>	<u>256,746</u>	<u>8,840,693</u>	<u>28,232,410</u>	<u>4,372,143</u>	<u>32,604,553</u>
Other expenses												
Outside contractors	921,797	1,550	876,943	-	160,424	825	-	-	-	1,961,539	-	1,961,539
Other employee expenses	27,415	14,998	102,174	71,151	221,598	7,198	463,859	16,123	330,666	1,255,182	152,204	1,407,386
Staff recruitment and retention	4,992	4,606	11,679	3,950	11,721	244	11,536	348	691	49,767	15,653	65,420
Client expenses	17,955	7,253	17,961	62,873	20,869	7,378	46,696	43,438	751,428	975,851	3,857	979,708
Foster parent payments	13	-	13	2,302	1,794,568	2,025	982	75	14,033,836	15,833,814	-	15,833,814
Fund raising expense	29	-	4,725	6,141	66,973	15	12,808	4,939	193,393	289,023	14,024	303,047
Business promotions and marketing	333	483	-	-	1,710	260	741	-	-	3,527	17,913	21,440
Facilities management	215,158	-	33,722	177,280	385,397	1,671	1,427	47,073	1,316,234	2,177,962	198,185	2,376,147
Commercial insurance	16,649	8,556	43,731	23,440	44,199	-	132,376	21,860	237,356	528,167	18,883	547,050
Professional services	1,401	2,164	112,464	2,106	15,810	-	3,900	-	15,213,316 *	15,351,161	164,304	15,515,465
Other operating expenses	40,163	9,381	14,094	33,783	77,654	66	75,359	32,322	973,834	1,256,656	696,856	1,953,512
Depreciation expense	5,584	622	4,057	7,054	15,040	641	373	941	30,127	64,439	16,424	80,863
Interest expense	-	-	-	-	-	-	-	-	-	-	22,757	22,757
Total other expenses	<u>1,251,489</u>	<u>49,613</u>	<u>1,221,563</u>	<u>390,080</u>	<u>2,815,963</u>	<u>20,323</u>	<u>750,057</u>	<u>167,119</u>	<u>33,080,881</u>	<u>39,747,088</u>	<u>1,321,060</u>	<u>41,068,148</u>
Total expenses	<u>\$ 2,396,953</u>	<u>\$ 904,535</u>	<u>\$ 5,674,133</u>	<u>\$ 1,858,502</u>	<u>\$ 6,188,126</u>	<u>\$ 246,290</u>	<u>\$ 8,365,520</u>	<u>\$ 423,865</u>	<u>\$ 41,921,574</u>	<u>\$ 67,979,498</u>	<u>\$ 5,693,203</u>	<u>\$ 73,672,701</u>

* Amount is net \$5,984,459 of intercompany eliminated expenses - See NOTE I

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

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended June 30, 2020

Cash flows from operating activities	
Change in net assets	<u>\$ 1,010,406</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	80,863
Changes in operating assets and liabilities	
Accounts receivable	230,717
Prepaid expenses	(298,835)
Deposits	10,898
Realized and unrealized change in investments value	21,323
Change in value of beneficial interest in funds held by others	(693)
Accounts payable	(40,101)
Accrued expenses	311,638
Accrued salaries, wages, and benefits	1,720,137
Deferred revenue and refundable advances	361,585
Total adjustments	<u>2,397,532</u>
Net cash provided by operating activities	<u>3,407,938</u>
Cash flows from investing activities	
Purchases of property and equipment	<u>(83,085)</u>
Net cash used by investing activities	<u>(83,085)</u>
Cash flows from financing activities	
Proceeds from paycheck protection program loan	<u>4,184,835</u>
Net cash provided by financing activities	<u>4,184,835</u>
Net change in cash, cash equivalents and restricted cash	7,509,688
Cash, cash equivalents and restricted cash at beginning of year	<u>2,945,596</u>
Cash, cash equivalents and restricted cash at end of year	<u><u>\$ 10,455,284</u></u>
Supplemental disclosures of cash flow information	
Cash paid during the year	
Interest	<u>\$ 22,757</u>
Taxes	<u>\$ -</u>

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

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A brief description of the organization and a summary of its significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follow:

1. Nature of Organization

Camelot Community Care, Inc. ("Camelot") is a 501(c)(3) not-for-profit corporation organized for the purpose of providing behavioral health and child welfare services to children and adolescents. These services include therapeutic foster homes, in-home counseling, interventions, school-based services, juvenile justice programs, and child welfare services to children under state custody. Camelot is licensed to do business in Florida and Ohio.

Children's Network of Southwest Florida, LLC ("CNSF") is a wholly owned subsidiary of Camelot that serves as the lead agency for the State of Florida Department of Children and Families ("DCF") Community Based Care Project ("CBCP") in Charlotte, Glades, Lee, Hendry, and Collier Counties of Florida by performing administrative services, financial management, data communication services, training, family preservation services, and quality assurance for child protection services. DCF provides child protection investigations and legal services through the State of Florida Office of the Attorney General for this five county area. CNSF accomplishes its purpose by utilizing a system of care that includes independent agencies that are subcontracted through CNSF to provide services to the abused and neglected children and their families within the five county areas.

Bright Future for Families, Inc. ("Bright Future") is a wholly owned subsidiary of Camelot that was organized in March 2015 for the purpose of providing behavioral health and welfare services. These services will include providing foster care services and contracting for the provisions of foster care services. Bright Future for Families, Inc. is affiliated with Camelot through common control by the Board of Directors.

2. Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Camelot Community Care, Inc. and its wholly owned subsidiaries, Children's Network of Southwest Florida, LLC and Bright Future for Families, Inc. (collectively, the "Organization"). Significant intercompany accounts and transactions have been eliminated in consolidation.

3. Basis of Accounting

The Organization follows the provisions of the Financial Accounting Standards Boards *Accounting Standards Codification* ("FASB ASC"). These financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on the Organization as a whole and to present revenue, expenses, and net assets based on the existence or absence of donor-imposed restrictions.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- With Donor Restriction – Net assets with donor restriction are net assets subject to donor-imposed stipulations that may be fulfilled by the actions of the Organization, that may become undesignated by the passage of time, or that require net assets to be permanently maintained, thereby restricting the use of principal.
- Without Donor Restriction – Net assets without donor restrictions are net assets not subject to donor-imposed restrictions or the donor-imposed restrictions have expired. These net assets are available for use at the discretion of the Board and/or management for general operating purposes.

4. Change in Accounting Principle

During fiscal year 2002, the Organization adopted ASU 2018-08, *Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made*, as well as ASU 2014-09 *Revenue from Contracts with Customers*. ASU 2014-09 creates a single framework for recognizing revenue from contracts with customers that fall within its scope. The objective is to allow financial statement users to understand the nature, amount, timing, and uncertainty of revenue and cash flows resulting from contracts with customers. ASU 2018-08 provides clarifying guidance on accounting for grants and contracts of not-for-profit organizations as they relate to the new revenue standard (ASU 2014-09). The objective is to minimize diversity in the classification of grants and contracts that exist under current guidance.

The Organization adopted ASU 2018-08 and 2014-09 using the retrospective method. The adoption of these standards did not result in significant changes to the Organizations' accounting policies or impact its financial position, results of operations, or cash flows. As such, prior period financial statements were not restated and there was no cumulative effect adjustment upon adoption.

5. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

6. Liquidity

Assets are presented in the accompanying Consolidated Statement of Financial Position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash. See also note J.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

7. Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments and securities purchased with a maturity of three months or less to be cash equivalents. Highly liquid debt instruments with original maturities of three months or less that are included as part of the investment portfolio are excluded from cash equivalents as they are commingled with longer-term investments.

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total of the same such amounts shown in the statement of cash flows:

Cash	\$ 5,945,638
Cash equivalents	4,451,465
Donor restricted cash	<u>58,181</u>
Total cash, cash equivalents, and restricted cash shown in the consolidated statement of cash flows	<u>\$ 10,455,284</u>

8. Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk are primarily cash and accounts receivable. The Organization's cash deposits are placed in financial institutions which at times may exceed the Federal Deposit Insurance Corporation (FDIC) coverage. The Organization has not experienced any losses in its cash accounts and does not believe it is exposed to any significant credit risks related to uninsured amounts.

The Organization grants credit primarily to governmental agencies. The Organization has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risks on these accounts.

The Organization receives a substantial amount of its support directly from the State of Florida Department of Children and Families (approximately 65% of total revenues for the year ended June 30, 2020). Any significant reduction in the level of this support could have an effect on the Organization's programs.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

9. Accounts Receivable

The majority of the Organization's accounts receivable is due from governmental agencies or governmental related pass-through agencies. Due to budgetary changes and other contractual adjustments, the actual realizable value of such accounts receivable is subject to change. Accordingly, at June 30, 2020, the provision for estimated contractual adjustments was \$7,237.

The Organization also provides allowance for accounts it deems to be uncollectible based on management's best estimates. No additional allowances were deemed necessary as of June 30, 2020. The ultimate amount of accounts receivable that become uncollectible could differ from those estimated. Recoveries are recognized in the period they are received.

10. Property and Equipment

Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the related assets, which range from three to seven years. The Organization has a policy of capitalizing expenditures of property and equipment that exceed \$1,500.

Maintenance, repairs and renewals which neither materially add to the value of the property nor appreciably prolong its life are charged to expense as incurred. Gains and losses on dispositions of property and equipment are included in the Statement of Activities and Changes in Net Assets.

11. Beneficial Interest in Assets Held by Others

The Organization has transferred assets to a community foundation which holds the funds for the benefit of the Organization. When a nonprofit transfers assets to a charitable trust or community foundation in which the resource provider names itself as beneficiary, the economic benefit of the transferred assets remains with the resource provider. The asset received in exchange is a beneficial interest in assets held by others, measured at the fair value of the asset contributed. Changes in the value are recognized in the statement of activities as "change in value of beneficial interest in funds held by others." There was a change in value of beneficial interest in assets held by others of \$693 during the year ended June 30, 2020.

12. Revenue Recognition and Refundable Advances

The Organization recognizes grants, contracts and gifts of cash or other assets as support with donor restrictions if they are received with grantor or donor stipulations that limit the use of the donated assets.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

When a grantor or donor restriction expires, a stipulated time restriction ends, or a purpose restriction is accomplished, 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. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as contributions without donor restrictions.

Revenues from grants and contracts are recorded based upon terms of the award allotment which generally provide that revenues are earned when the allowable costs of the specific grant or contract provisions have been incurred. Support received from awarding agencies in advance of related allowable costs is recorded as refundable advances. Unexpended advances may have to be returned to the awarding agency at the end of the contract term. Revenues are subject to audit by the contract or grant awarding agency and, if the examination results in a disallowance of any expenditure, repayment could be required.

CNSF maintains a contract with the State of Florida and revenue is recognized based on a cost reimbursement methodology. Therefore, revenue is recorded based on the actual cost to date in accordance with the contract.

The Organization recognizes patient revenues when the services are delivered. Patient revenues are reported net of estimated contractual adjustments. Contractual adjustments and net patient billings are subject to audits by third party payers and additional adjustments could result.

13. Contributed Items and Services

The Organization receives contributed items to support programs and families served. Contributed items are recognized at their estimated fair values at the date of contribution. Also, the Organization utilizes volunteers to provide assistance with events, fundraising, childcare and other support services, as well as certain administrative support; however, these services do not meet the criteria for recognition as contributed services.

14. Income Taxes

Camelot Community Care, Inc., Children's Network of Southwest Florida, LLC, and Bright Future for Families, Inc. have been recognized as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively. Accordingly, no provision for income taxes has been presented in these financial statements. Camelot Community Care, Inc. and Bright Future for Families, Inc. comply with tax reporting requirements individually, as separate organizations.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Children’s Network of Southwest Florida, LLC is a single member limited liability corporation and is a disregarded entity for tax reporting purposes. All of the net income or loss is passed through to Camelot for tax reporting purposes.

The Organization has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities. The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Fiscal years 2017 and after remain subject to examination by federal and state taxing authorities.

15. Functional Allocation of Expenses

The costs of providing the Organization’s various programs and other activities have been summarized on a functional basis in the accompanying consolidated statement of activities and changes in net assets, and the consolidated statement of functional expenses. Accordingly, certain cost has been allocated among the programs and supporting services benefited on the basis of time expended on activities, or some other reasonable measurement methodology.

A description of each program follows:

Community Behavioral Health

Camelot’s Community Behavioral Health program provides counseling and psychiatric services to clients in their home, school or in the community. Our programs utilize several evidenced-based practices including Cognitive Behavioral Therapy, Functional Family Therapy, Multi-Dimensional Family Therapy, and others. The level of service provided to each client and/or their family is based upon the individual needs of the client.

Camelot’s Community Behavioral Health programs include In-Home Counseling, Foster Care prevention/Diversion programs, Foster Care Reunification Programs as well as services to maintain the family unit and prevent placement out of the home.

School Based Services

School Based services are an intensive, structured, goal oriented, distinct, and identifiable service that utilizes multiple mental health interventions that address individualized mental health needs of the client. The program employs a highly structured environment with well trained staff to guarantee sufficient therapeutic services and professional monitoring, control, and protection. School based services recently adopted Trust-Based Relational Therapy (TBRI) recognized as a best practice in addressing childhood trauma.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Juvenile Justice Services

Camelot Juvenile Justice Service consist of detention comprehensive health Services and community based diversion services.

The Comprehensive Health Program consists of medical doctors, psychiatrists, nurses, APRN's and medical records clerks, delivering medical care in each of the twenty-one Department of Juvenile Justice's Regional Juvenile Detention Centers in Florida. Through this program we are able to:

- (1) Ensure health care services provided in facilities and programs are rendered in accordance with state and federal health care regulations and rules, and professional standards of care.
- (2) Promote the delivery of quality health care services for delinquent youth under department care and custody that ensures the right to the same degree of medical care as they would receive in the community.
- (3) Assist in developing and consistently implementing necessary and appropriate health care services in department facilities and programs; and
- (4) Establishing health care services within the continuum of services, which promotes adolescent health, well-being, and development.

The Juvenile Justice Diversion Program also known as Family Directions, is a three-to-six-month diversion program for first-time juvenile offenders which provides alternatives to traditional criminal justice processes. At Camelot, the program is called Family Directions. It serves youth ages 10-17 who are at risk of being committed to the Juvenile Justice system (DJJ). Referrals are received directly from the State Attorney's Office only. The program provides an international evidence-based model, Functional Family Therapy (FFT) through in-home family therapy and support services. It also includes Community Learning/Community Service Activities. Services are free to eligible youth.

Independent Living

Camelot's Independent Living program is responsible for the coordination and implementation of Independent Living Services to teens and young adults as they transition from the foster care system to living independently. The goal of the Independent Living Program is to prepare young people in our program for adulthood and self-sufficiency. Camelot accomplishes this by assisting them with their educational, housing, and employment needs.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Young people transitioning from the foster care system often face challenges with living independently while juggling the demands of school, work, and meeting their financial needs. These young people strive to succeed and with the assistance of Camelot's Independent Living program, they develop individual plans to help each person meet their personal goals for success!

Foster Care

Camelot's Foster Care programs consist of Foster Home Recruitment and Management, as well as Treatment Foster Care. The Foster Home Recruitment and Management program recruits, trains, licenses and supports foster homes in several communities it serves. As part of this program, Camelot contracts with the state to manage a network of foster homes which are the most valuable resource for foster children. All homes supported by Camelot receive on-going training, support from staff, and coordination of services. Camelot manages over 300 foster homes that provide a safe and loving family environment to over 600 children.

The Treatment foster care is designed to provide safe and nurturing care to a child or youth in a more structured home environment than typical foster care, and it can be a cost-effective alternative to residential treatment. Camelot's Treatment Foster Care program recruits, trains, and licenses specially trained Therapeutic Foster Parents who care for foster children who exhibit behaviors that require a more structured environment along with therapeutic services.

Camelot provides oversight, counseling, and therapeutic services to the children in the home and works alongside the Foster Parents to provide the best environment for these children. Therapeutic Foster Parents receive support from Camelot including training, respite, crisis on call, and a stipend to care for the children in their home.

Adoptions

Camelot Community Care is pleased to provide the Adoption Support Program in Hillsborough County. This program that started in 2016, made possible through the support of generous donors, as well as funding from the Florida Legislature, forming a unique public/private partnership that supports adoptive families.

The Adoption Support Program provides impactful community based programs to support adoptive parents and children. The philosophy of the program is to bring services to families where they live. The most important part of the program is geographically based support groups led by adoptive parents. Research has shown that adoptive parents are more likely to seek support and guidance from other adoptive parents who share similar experiences. Additional services provided by the program will be behavioral health services, respite and training.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

In addition, this program focuses on pre and post adoption services to families who have adopted privately, out of state, or from foster care and live in Hillsborough County. Services are trauma informed wrap around that include, but aren't limited to, in-home family counseling, referrals to services, educational advocacy, and a bridge to case management and the lead agency in our area.

Child Welfare Case Management

Camelot's Child Welfare Case Management programs provide dependency and permanency services to children in state custody both in and out of home care and relative/non-relative placements. Certified Case Managers work alongside families to establish goals, creating plans to achieve the goals, providing services to meet needs identified in assessments, monitoring progress toward achievement of the goals, and closing cases when goals have been achieved.

In addition, they address the reasons that they entered the child welfare system with the ultimate goal of reunifying the child with the family. In some cases, the child may not be reunified with the family. In these cases, Camelot works to seek a permanent home for the child through other relatives or adoption.

Crisis Response

Camelot provides on-call services for certain family crisis' due to trauma or abuse. The safety and well-being of children and their families are Camelot's top priority.

Lead Agency Services

Children's Network of Southwest Florida, LLC (CNSF) contracts with the Florida Department of Children and Families to oversee the child welfare system in Southwest Florida.

CNSF is the private, nonprofit lead agency that administers the child welfare system in Lee, Collier, Charlotte, Hendry and Glades Counties. Its mission is to work with the community to protect children and preserve families. CNSF is responsible for many abused and neglected children and delivers a comprehensive local system of care through subcontracts with social service agencies. The agency also serves at-risk community children in its Diversion Program. Since the agency's founding in 2003, CNSF has worked so that our communities' children are safer, have better access to local resources and are able to have a stable, loving, and secure home environment.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2020:

Computers and related software	\$ 960,615
Furniture and fixtures	63,524
Leasehold improvements	<u>232,648</u>
	1,256,787
Less accumulated depreciation and amortization	<u>(1,058,809)</u>
	<u>\$ 197,978</u>

NOTE C - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for that asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means;
- If the asset or liability has a specified (contractual) term, the input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE C - FAIR VALUE MEASUREMENTS - Continued

Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value at June 30, 2020:

Investments:

Membership Units in Health Management Organization: Valued at adjusted capital account balance. There is no active market on which the shares are traded and this investment is considered a Level 3 measurement of value. Should the investments' fair value become impaired, the value will be reduced at the time such a determination is made.

Beneficial interests in assets held by others: The beneficial interests in the funds held by others at a community foundation are not actively traded and significant other observable inputs are not available. The fair value is the value reported by the community foundation. Accordingly, this is a Level 3 measurement of value.

Common Stock: Valued at the closing price reported in the active market in which the securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while Camelot believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Beneficial interests in assets held by others	\$ 300,693	\$ -	\$ -	\$ 300,693
Common stock	9,472	9,472	-	-
Membership units in health management organization	<u>69,736</u>	<u>-</u>	<u>-</u>	<u>69,736</u>
	<u>\$ 379,901</u>	<u>\$ 9,472</u>	<u>\$ -</u>	<u>\$ 370,429</u>

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE C - FAIR VALUE MEASUREMENTS - Continued

The table below sets forth a summary of changes in fair value of the Organization's level 3 investment assets for the year ended June 30, 2020:

Balance, beginning of fiscal year	\$ 389,736
Distributions	(20,000)
Interest, dividends, gains and losses	4,999
Realized and unrealized gains, net	(1,831)
Fees	<u>(2,475)</u>
Balance, end of fiscal year	<u>\$ 370,429</u>

NOTE D - LINE OF CREDIT

The Organization has a revolving line of credit with a financial institution that permits it to borrow up to \$2,500,000. The line of credit has no maturity date and requires payments of interest at the prime rate (4.00% at June 30, 2020) plus .25%. Borrowings under the line of credit are collateralized principally by all of the Organization's assets. The balance outstanding on the line of credit was \$-0- at June 30, 2020.

NOTE E – PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Organization received a \$4,174,835 U.S. Small Business Administration (SBA) Paycheck Protection Program ("PPP") loan for organizations who continued to pay their employees during the COVID-19 crisis. The Organization can apply for loan forgiveness for the amount used for payroll and other specific costs outlined in the loan agreement for an eight or twenty-four week period following receipt of loan proceeds. The Organization plans to file for forgiveness in accordance with the terms of the agreement and anticipates a significant portion being forgiven. Any debt not forgiven, or loan proceeds not returned, will turn into a term loan payable at 1% interest over two years.

The Organization also received a \$10,000 SBA Economic Injury Disaster Loan (EIDL) Advance. Organizations that receive an EIDL Advance in addition to the PPP loan will have the amount of the EIDL Advance subtracted from the PPP loan.

NOTE F - BROWARD COUNTY, FLORIDA CONTRACT

The Organization has an operating agreement with Broward County's Children's Services Administration (a division of the County's Human Service Department). Program service revenue under this agreement for the year ended June 30, 2020 was \$40,413.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE G - COMMITMENTS AND CONTINGENCIES

1. Operating Leases

The Organization leases its office facilities in the locations where it provides services under operating leases which generally have a primary term of three years and an option to renew for additional periods. Portions of the Organization's office space were leased under on cancelable operating leases during the year ended June 30, 2020.

Approximate future minimum lease payments required under all non-cancelable operating leases at June 30, 2020 are as follows:

<u>Year ending June 30,</u>	
2021	\$ 1,696,000
2022	1,211,000
2023	841,000
2024	768,000
2025	<u>12,000</u>
Total minimum future payments	<u>\$ 4,528,000</u>

Rent expense for the Organization for the year ended June 30, 2020 was approximately \$2,136,000.

2. 401(k) Plan

Employees of the Organization are participants in the Camelot Community Care, Inc. Retirement Plan (the "CCC Plan") which covers substantially all employees over the age of 21. The Organization matches 10% of an employee's 401(k) contribution up to a maximum match of \$400 per year. The Organization's matching contributions to the CCC Plan for the year ended June 30, 2020 were approximately \$71,000.

3. Contingencies

Occasionally the Organization may be involved in legal actions or disputes. At June 30, 2020, no actions exist, which in management's opinion, would have a material effect on the Organization's financial position.

The Organization bills Medicaid and Medicare for services provided to clients who are eligible for Medicaid and/or Medicare insurance reimbursement. All billings and the related documentation are subject to audit by Medicaid and Medicare. Potential payback could be required if proper documentation is lacking.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE G - COMMITMENTS AND CONTINGENCIES - Continued

4. Uncertainties

A portion of the Organization's revenues are provided through contracts with various governmental agencies in the states in which the Organization does business. Accordingly, the Organization operates in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of the United States Congress, its designees, or State Legislatures. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in China and has since spread to other countries, including the United States of America. In March 2020, COVID-19 was declared a pandemic by the World Health Organization. In addition, the United States of America declared a state of emergency in response to the pandemic. The Organization's programs have been impacted due to the social distancing initiatives. It is expected that these impacts may continue for some time, and the full future impact on the Organization is unknown at this time.

NOTE H - MATCHING REQUIREMENTS

The Organization has met all federal and state matching requirements which are included in contract HJ300, with the Florida Department of Children and Families; contracts 18-2118, and 16-2117, with Children's Services Council of Broward County; contract 19-CP-CSA-8121-01, with Broward County; contract 34351-18 and 34351-19 with Broward Behavioral Health Coalition; and contract CCC-LS003, with LSF Health Systems, LLC.

NOTE I - RELATED PARTY TRANSACTIONS AND BALANCES

CNSF contracts with Camelot to perform certain lead agency services related to its main contract with the Florida Department of Children and Families. Total revenue recognized by Camelot for CNSF lead agency services performed was \$5,984,459 for the year ending June 30, 2020. A receivable balance of \$475,033 remained at year end June 30, 2020 for revenue recognized by Camelot related to the above services. All revenues, expenses and receivables were eliminated in consolidation.

NOTE J - LIQUIDITY AND AVAILABILITY

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE J - LIQUIDITY AND AVAILABILITY - Continued

The following reflects the Organization's financial assets as of June 30, 2020, reduced by amounts not available for general use because of contractual, donor-imposed restrictions or board designated restrictions within one year of the statement of financial position date:

Total financial assets	<u>\$ 16,282,097</u>
Less amounts not available to be used within one year	
Trust accounts	283,771
Prepaid expenses	818,214
Deposits	232,729
Property and equipment, net of accumulated depreciation and amortization	197,978
Investments	79,208
Beneficial interest in funds held for others	<u>300,693</u>
Total assets not available to be used within one year	<u>1,912,593</u>
Total financial assets available within one year for general expenditures within one year	<u><u>\$ 14,369,504</u></u>

The Organization also had a line of credit with credit available of \$2,500,000 at June 30, 2020 to meet operational needs if determined necessary by management – see note D.

NOTE K - ENDOWMENT FUND

The Organization endowment is comprised of restricted funds designated to function as an endowment. Net assets associated with endowment funds are classified and reported based on existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The State of Florida has adopted the Florida Uniform Prudent Management of Institutional Funds Act ("FUPMIFA"). The Organization has interpreted the FUPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as donor restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE K - ENDOWMENT FUND - Continued

In accordance with the FUPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policies of the Organization

Endowment assets consist of donor restricted endowments held by the Organization and the Community Foundation of Tampa Bay, Inc ("CFTB"). In the year ended June 30, 2019, the Organization transferred \$300,000 to CFTB to establish an endowment fund specifying itself as the beneficiary. Simultaneously, CFTB established the Camelot Community Care Inc – Designated fund with a promise to match \$100,000 for the Organization endowment account as part of a challenge grant. Under the terms of the agreement, the Organization receives a distribution equal to 5% of the value of the assets as of December 31st of the previous year. At the time of the transfer, the Organization granted variance power to CFTB. That power gives CFTB the right to distribute the investment income to another not-for-profit organization of its choice if the Organization ceases to exist, or if the governing board of CFTB votes that support of the Organization is no longer necessary or inconsistent with the needs of the Tampa Bay community.

The Camelot Community Care Inc – Designated fund, to be contributed by CFTB, is considered a designated fund of CFTB. Accordingly, this investment account is not considered an asset of the Organization. The value of this investment account held for the benefit of the Organization by CFTB was approximately \$100,000 as of June 30, 2020. The Organization's transferred amount of \$300,000 to establish the endowment fund is considered an asset of the Organization. The value of this investment account held for the benefit of the Organization by CFTB was \$300,693 as of June 30, 2020.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE K - ENDOWMENT FUND - Continued

Return Objectives, Risk Parameters, and Strategies

The Organization has adopted an investment and spending policy for endowment assets that attempts to preserve the real value of endowment assets, increase the real value of the portfolio and facilitate a potential distribution to support some level of future operations. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s). The terms of the operating policies of the endowment fund (the "Fund") requires that the Fund will be managed by Organization Board of Directors.

Spending Policy and how the Investment Objective Relates to Spending Policy

The Organization has adopted investment and spending policies that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Organization's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The current long-term return objective seeks a return in excess of inflation, net of investment fees. Actual returns in any given year may vary from this amount.

The spending policy calculates the amount of money annually distributed from the Organization's endowed funds. The current spending policy is to distribute 5% of the value of the assets as of December 31st of the previous year. Distributions from the endowment during the year ended June 30, 2020 included amounts that had not been distributed during prior years.

NOTE L - NET ASSETS WITH DONOR RESTRICTIONS

The Organization's net assets with donor restrictions are primarily restricted for the following purposes at June 30, 2020:

Restricted cash with donor purpose restrictions	\$	58,181
Beneficial interest in assets held by others		<u>300,693</u>
	\$	<u><u>358,874</u></u>

Net assets released from restrictions due to time purpose conditions being met were \$73,143 for the year ended June 30, 2020.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE M - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2020 as of December 28, 2020 which is the date the financial statements were available to be issued.

The Organization received federal funding allocations of \$469,359 from the Coronavirus Aid Relief Fund. The Organization received, from the U.S. Department of Health and Human Services, \$169,800 for reduced Medicaid revenue in July 2020, and \$299,559 for reduced Medicaid revenue in the Ohio programs from the Ohio Economic Security (CARES) Act Provider Relief Fund in August 2020.

COMPLIANCE REPORTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

CAMELOT COMMUNITY CARE, INC.

June 30, 2020



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
 OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
 STATEMENTS PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS

Board of Directors
 Camelot Community Care, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Camelot Community Care, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 28, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Camelot Community Care, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Camelot Community Care, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Camelot Community Care, Inc.'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 consolidated 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 may exist that have not been identified.




Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Buco, Gardner & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
December 28, 2020

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

CAMELOT COMMUNITY CARE, INC.

June 30, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
 Camelot Community Care, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited Camelot Community Care, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of Camelot Community Care, Inc.'s major federal programs and state projects for the year ended June 30, 2020. Camelot Community Care, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal and state statutes, regulations, and the terms and conditions of its federal awards and state projects applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Camelot Community Care, Inc.'s major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650 *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.650 *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Camelot Community Care, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Camelot Community Care, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Camelot Community Care, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2020.

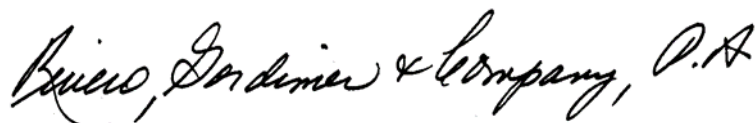
Report on Internal Control Over Compliance

Management of Camelot Community Care, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Camelot Community Care, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project, and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Camelot Community Care, Inc.'s internal control over compliance.

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

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

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



Tampa, Florida
December 28, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS

CAMELOT COMMUNITY CARE, INC.

June 30, 2020

Camelot Community Care, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS

June 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Projects

Internal control over major programs:
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a) or Chapter 10.656? yes X no

Identification of major programs:

Federal Program or Cluster

CFDA Number
 93.556
 93.659

Name of Federal Program
 Promoting Safe and Stable Families
 Adoption Assistance

State Project

CSFA Number
 60.074

Name of State Project
 Out-of-Home Supports

Dollar threshold used to distinguish between Type A and Type B programs - Federal programs: \$ 773,849

Dollar threshold used to distinguish between Type A and Type B programs - State programs: \$ 750,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance (not applicable for State projects)? X yes no

Camelot Community Care, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS – CONTINUED

June 30, 2020

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2020.

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

No matters were reported for the year ended June 30, 2020.

Other Issues

- a) A management letter is not required because there were no findings required to be reported in the management letter (see AG Rule Section 10.656(3)(e)).
- b) A Summary Schedule of Prior Audit Findings is not required because there were no prior audit findings related to Federal programs or State projects (see AG Rules 10.557(3)(e)5. and 10.656(3)(d)5.).

SUPPLEMENTARY INFORMATION

Camelot Community Care, Inc.

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2020

	Camelot Community Care, Inc.	Children's Network of Southwest Florida, LLC	Bright Future for Families, Inc.	Eliminations	Consolidated
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 5,482,858	\$ 4,972,426	\$ -	\$ -	\$ 10,455,284
Accounts receivable, net	4,165,925	507,099	-	(475,033)	4,197,991
Prepaid expenses	125,955	692,259	-	-	818,214
Total current assets	9,774,738	6,171,784	-	(475,033)	15,471,489
Deposits	117,514	115,215	-	-	232,729
Property and equipment, net	77,024	120,954	-	-	197,978
Investments	9,472	69,736	-	-	79,208
Beneficial interest in assets held by others	300,693	-	-	-	300,693
TOTAL ASSETS	\$ 10,279,441	\$ 6,477,689	\$ -	\$ (475,033)	\$ 16,282,097
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	\$ 577,710	\$ 3,323,808	34,242	(475,033)	\$ 3,460,727
Accrued expenses	399,708	290,789	-	-	690,497
Accrued salaries, wages and benefits	2,389,359	375,801	-	-	2,765,160
Deferred revenue	58,667	-	-	-	58,667
Line of credit payable	-	-	-	-	-
Total current liabilities	3,425,444	3,990,398	34,242	(475,033)	6,975,051
Paycheck protection loan	4,184,835	-	-	-	4,184,835
Refundable advances	-	1,534,067	-	-	1,534,067
Total liabilities	7,610,279	5,524,465	34,242	(475,033)	12,693,953
NET ASSETS					
Without donor restrictions (deficit)	2,310,288	953,224	(34,242)	-	3,229,270
With donor restrictions	358,874	-	-	-	358,874
Total net assets	2,669,162	953,224	(34,242)	-	3,588,144
TOTAL LIABILITIES AND NET ASSETS	\$ 10,279,441	\$ 6,477,689	\$ -	\$ (475,033)	\$ 16,282,097

Camelot Community Care, Inc.

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2020

	Camelot Community Care, Inc.	Children's Network of Southwest Florida, LLC	Bright Future for Families, Inc.	Eliminations	Consolidated
Revenue and support					
Revenue from client fees, net	\$ 31,245,226	\$ 48,879,165	\$ -	\$ (5,984,459)	\$ 74,139,932
Change in value of beneficial interest in assets held by others	693	-	-	-	693
Contributions and other revenue	273,511	268,971	-	-	542,482
Total revenue and support	31,519,430	49,148,136	-	(5,984,459)	74,683,107
Expenses					
Program services	26,251,317	47,712,640	-	(5,984,459)	67,979,498
Supporting services	4,505,985	1,185,513	1,705	-	5,693,203
Total expenses	30,757,302	48,898,153	1,705	(5,984,459)	73,672,701
Change in net assets	762,128	249,983	(1,705)	-	1,010,406
Net assets (deficit) at beginning of year	1,907,034	703,241	(32,537)	-	2,577,738
Net assets (deficit) at end of year	\$ 2,669,162	\$ 953,224	\$ (34,242)	\$ -	\$ 3,588,144

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

CAMELOT COMMUNITY CARE, INC.

For the year ended June 30, 2020

Camelot Community Care, Inc.

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2020

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal				
<u>U.S. Department of Health and Human Services</u>				
Indirect Programs:				
<i>Promoting Safe and Stable Families</i>	93.556			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	\$ 495,150	\$ 711,329
Childnet, Inc.		CCC19FFT	-	148,089
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	57
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY21	-	1,337
Kids Central, Inc.		C1819-IRP-D001	-	6,779
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	18,380
Total Promoting Safe and Stable Families			495,150	885,971
<i>Temporary Assistance for Needy Families (TANF)</i>	93.558			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	759,473	3,685,753
Childnet, Inc.		CAM19FHM	-	122
Childnet, Inc.		CAM19EFC	-	79
Childnet, Inc.		CCC19EFC	-	82
Childnet, Inc.		CCCFIT	-	36,418
Childnet, Inc.		CCC19FHM	-	194
Children's Home Network		CHN-C13-CPA-CCC-FY20	-	585
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C6)	-	93
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C13)	-	53
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	1,856
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C13)	-	1
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY21	-	136,184
Kids Central, Inc.		C1819-IRP-D001	-	13,095
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	596,827
Total Temporary Assistance for Needy Families (TANF)			759,473	4,471,342
<i>Grants to States for Access and Visitation Programs</i>	93.597			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	18,966	18,966
Total Grants to States for Access and Visitation Program			18,966	18,966
<i>Chafee Education and Training Vouchers Program (ETV)</i>	93.599			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	1,132
Total Chafee Education and Training Vouchers Program (ETV)			-	1,132
<i>Stephanie Tubbs Jones Child Welfare Services Program</i>	93.645			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	219,607	945,557
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	732
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY21	-	15,236
Kids Central, Inc.		C1819-IRP-D001	-	1,129
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	235,297
Total Stephanie Tubbs Jones Child Welfare Services Program			219,607	1,197,951

Camelot Community Care, Inc.

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE – CONTINUED

For the year ended June 30, 2020

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed- Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>Foster Care - Title IV-E</i>	93.658			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	2,715,634	7,731,866
Childnet, Inc.		CAM19FHM	-	36,353
Childnet, Inc.		CAM19EFC	-	20,317
Childnet, Inc.		CCC19EFC	-	18,733
Childnet, Inc.		CCC19FHM	-	46,502
Children's Home Network		CHN-C13-CPA-CCC-FY20	-	127,738
Communities Connected for Kids, Inc.		CCK20-102	-	74,991
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C6)	-	20,224
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C13)	-	11,452
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	24,218
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C13)	-	48,091
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY21	-	74,332
Kids Central, Inc.		C1819-IRP-D001	-	8,282
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	959,360
Safe Children Coalition, Inc.		CAMOHCS18	-	25,703
Total Foster Care - Title IV-E			<u>2,715,634</u>	<u>9,228,162</u>
<i>Adoption Assistance</i>	93.659			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	304,322	6,366,516
Childnet, Inc.		CAM19FHM	-	4,239
Childnet, Inc.		CAM19EFC	-	2,382
Childnet, Inc.		CCC19EFC	-	2,236
Childnet, Inc.		CCC19FHM	-	5,547
Children's Home Network		CHN-C13-CPA-CCC-FY20	-	14,137
Communities Connected for Kids, Inc.		CCK20-102	-	7,550
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C6)	-	2,238
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C13)	-	1,267
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	789
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY21	-	8,226
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	254,435
Safe Children Coalition, Inc.		CAMOHCS18	-	913
Total Adoption Assistance			<u>304,322</u>	<u>6,670,475</u>
<i>Social Services Block Grant</i>	93.667			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	730,996	1,680,458
Communities Connected for Kids, Inc.		CCK20-102	-	4,753
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	70
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	22,422
Safe Children Coalition, Inc.		CAMOHCS18	-	12,167
Total Social Services Block Grant			<u>730,996</u>	<u>1,719,870</u>
<i>Child Abuse and Neglect State Grants</i>	93.669			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	8,322	66,947
Childnet, Inc.		CCC19FFT	-	3,290
Kids Central, Inc.		C1819-IRP-D001	-	573
Total Child Abuse and Neglect State Grants			<u>8,322</u>	<u>70,810</u>

Camelot Community Care, Inc.

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

For the year ended June 30, 2020

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed- Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>John H. Chafee Foster Care Program for Successful Transition to Adulthood</i>	93.674			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	194,389	229,452
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	491,498
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C13)	-	445,817
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	38,481
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			194,389	1,205,248
 <i>Medical Assistance Program</i>	 93.778			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	258,080
Total Medical Assistance Program			-	258,080
 <i>Block Grants for Community Mental Health Services</i>	 93.958			
Pass-through programs from:				
Broward Behavioral Health Coalition		34351-19	-	33,741
Lutheran Services Florida, Inc.		LS003	-	33,222
Total Block Grants for Community Mental Health Services			-	66,963
Total U.S. Department of Health and Human Services - Indirect Programs			5,446,859	25,794,970
Total Expenditures of Federal Awards			\$ 5,446,859	\$ 25,794,970

Camelot Community Care, Inc.

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

For the year ended June 30, 2020

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
State				
<u>Florida Department of Children and Families</u>				
<i>Out-of-Home Supports</i>	60.074			
Direct Project		HJ300	\$ 1,624,958	\$ 3,578,961
Pass-through projects from:				
Childnet, Inc.		CAM19FHM	-	69,860
Childnet, Inc.		CAM19EFC	-	141,013
Childnet, Inc.		CCC19EFC	-	172,239
Childnet, Inc.		CCC19FHM	-	37,421
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C6)	-	178,411
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C13)	-	64,586
Partnership for Strong Families, Inc.		PCM729, PCM739, PCM748	-	727
Safe Children Coalition, Inc.		CAMOHCS18	-	29,201
Subtotal Out-of-Home Supports - Indirect Projects			-	693,458
Total Out-of-Home Supports			1,624,958	4,272,419
<i>CBC Purchase of Therapeutic Services for Children</i>	60.183			
Direct Project		HJ300	296,865	284,846
Pass-through projects from:				
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY20 (C13)	-	30,057
Kids Central, Inc.		C1819-IRP-D001	-	156,347
Safe Children Coalition, Inc.		CAMOHCS18	-	38,479
Subtotal CBC Purchase of Therapeutic Services for Children Program - Indirect Projects			-	224,883
Total CBC Purchase of Therapeutic Services for Children Program			296,865	509,729
Total Florida Department of Children and Families - Direct Projects			1,921,823	3,863,807
Total Florida Department of Children and Families - Indirect Projects			-	918,341
Total Florida Department of Children and Families			1,921,823	4,782,148
Total Expenditures of State Financial Assistance			1,921,823	4,782,148
Total Expenditures of Federal Awards and State Financial Assistance			\$ 7,368,682	\$ 30,577,118

The accompanying notes are an integral part of this consolidated schedule.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

June 30, 2020

NOTE A - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES

The accompanying Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal and state award activity of Camelot Community Care, Inc. and its wholly owned subsidiary Children's Network of Southwest Florida, LLC (the "Organization") under programs of the federal government and State of Florida for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of Camelot Community Care, Inc. and Children's Network of Southwest Florida, LLC, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Camelot Community Care, Inc. and Children's Network of Southwest Florida, LLC.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE B - INDIRECT COST RATE

The Organization negotiates the allowable indirect cost rate on direct and indirect funding received from state or local government and non-governmental sources with the awarding agency. For federal awards received, the Organization has elected not to use the 10-percent de minimis indirect cost rate under the Uniform Guidance.

NOTE C - CONTINGENCIES

These federal programs and state projects are subject to financial and compliance audits by grantor agencies, which, if instances of material noncompliance are found, may result in disallowed expenditures, and affect the Organization's continued participation in specific programs. The amount of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

June 30, 2020

NOTE D - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

State funds awarded to the Organization as matching funds for federal programs consisted of the following:

Federal Program Title	Federal CFDA #	Pass-Through Entity Identifying Number	Expenditures
Promoting Safe & Stable Families	93.556	Various	\$ 31,201
Temporary Assistance for Needy Families	93.558	Various	4,025,342
Chafee Education & Training Vouchers Program (ETV)	93.599	Various	296
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Various	401,015
Foster Care - Title IV-E	93.658	Various	16,764,714
Adoption Assistance	93.659	Various	3,949,738
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Various	1,289,473
Medical Assistance Program	93.778	Various	258,100
Block Grants for Community Mental Health Services	93.958	Various	399,270
Total state funds awarded for matching			\$ 27,119,149

Camelot Community Care, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENT (UNAUDITED)

For the fiscal year ended June 30, 2020

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2020.

Camelot Community Care, Inc.

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2020

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2020.

**AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED**

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/21/2020

CONTRACT #: LSF - LS003

BUDGET PERIOD: FROM 7/1/2019 TO 6/30/2020

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS								
	STATE SAMH-FUNDED COST CENTERS								
	Mental health								
	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total	Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Non-SAMH Cost Center	Total Funding
IA. STATE SAMH FUNDING									
(1) LSF	\$ 110,980	\$ 39,529	\$ 60,809	\$ 211,318	\$ 211,318	\$ -	\$ 211,318	\$ -	\$ 211,318
TOTAL STATE SAMH FUNDING	\$ 110,980	\$ 39,529	\$ 60,809	\$ 211,318	\$ 422,636	\$ -	\$ 211,318	\$ -	\$ 211,318
IB. OTHER GOVERNMENT FUNDING									
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid	-	-	-	-	-	-	-	-	-
(3) Local Government	-	-	-	-	-	-	-	-	-
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IC. ALL OTHER REVENUES									
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-
(4) Contributions & Donations	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	\$ 110,980	\$ 39,529	\$ 60,809	\$ 211,318	\$ 422,636	\$ -	\$ 211,318	\$ -	\$ 211,318

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/21/2020

CONTRACT #: LSF - LS003

BUDGET PERIOD: FROM 7/1/2019 TO 6/30/2020

PART II. ACTUAL EXPENSES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS								Non-SAMH Cost Center	Total Expenses	
	STATE SAMH-FUNDED COST CENTERS					Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
	Mental Health										
	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total							
IIA. PERSONNEL EXPENSES											
(1) Salaries	\$ 65,109	\$ -	\$ 35,679	\$ 100,788	\$ 100,788	\$ -	\$ 100,788	\$ -	\$ 100,788	\$ -	\$ 100,788
(2) Fringe Benefits	10,507	-	5,758	16,265	16,265	-	16,265	-	16,265	-	16,265
TOTAL PERSONNEL EXPENSES	\$ 75,616	\$ -	\$ 41,437	\$ 117,053	\$ 117,053	\$ -	\$ 117,053	\$ -	\$ 117,053	\$ -	\$ 117,053
IIIB. OTHER EXPENSES											
(1) Building Occupancy	\$ 8,961	\$ -	\$ 4,910	\$ 13,871	\$ 13,871	\$ -	\$ 13,871	\$ -	\$ 13,871	\$ -	\$ 13,871
(2) Professional Services	-	40,990	-	40,990	40,990	-	40,990	-	40,990	-	40,990
(3) Travel	3,012	-	1,651	4,663	4,663	-	4,663	-	4,663	-	4,663
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	1,030	-	565	1,595	1,595	-	1,595	-	1,595	-	1,595
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	3,333	-	1,826	5,159	5,159	-	5,159	-	5,159	-	5,159
(11) Other	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES	\$ 16,336	\$ 40,990	\$ 8,952	\$ 66,278	\$ 66,278	\$ -	\$ 66,278	\$ -	\$ 66,278	\$ -	\$ 66,278
TOTAL PERSONNEL & OTHER EXPENSES	\$ 91,952	\$ 40,990	\$ 50,389	\$ 183,331	\$ 183,331	\$ -	\$ 183,331	\$ -	\$ 183,331	\$ -	\$ 183,331
IIIC. DISTRIBUTED INDIRECT COSTS											
(a) Admin Service Fee	\$ 8,751	\$ -	\$ 4,796	\$ 13,547	\$ 13,547	\$ -	\$ 13,547	\$ -	\$ 13,547	\$ -	\$ 13,547
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 8,751	\$ -	\$ 4,796	\$ 13,547	\$ 13,547	\$ -	\$ 13,547	\$ -	\$ 13,547	\$ -	\$ 13,547
TOTAL ACTUAL OPERATING EXPENSES	\$ 100,703	\$ 40,990	\$ 55,185	\$ 196,878	\$ 196,878	\$ -	\$ 196,878	\$ -	\$ 196,878	\$ -	\$ 196,878
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 100,703	\$ 40,990	\$ 55,185	\$ 196,878	\$ 196,878	\$ -	\$ 196,878	\$ -	\$ 196,878	\$ -	\$ 196,878
IIIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/21/2020

CONTRACT #: LSF - LS003

BUDGET PERIOD: FROM 7/1/2019 TO 6/30/2020

PART III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS					Total for State- Funded AMH Cost Centers
	STATE SAMH-FUNDED COST CENTERS					
	Mental Health					
	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total		
III.A. Unearned Funds	\$ 10,277	\$ (1,461)	\$ 5,624	\$ 14,440	\$ 14,440	
III.B. Funding Allocations	-	1,461	(1,461)	-	-	
III.C. Excess Funds	\$ 10,277	\$ -	\$ 4,163	\$ 14,440	\$ 14,440	

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/21/2020

CONTRACT #: BBHC - 34351-17-5

BUDGET PERIOD: FROM 7/1/2019 TO 6/30/2020

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS											Non-SAMH Cost Center	Total Funding
	STATE SAMH-FUNDED COST CENTERS								Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers		
	Program 1												
	Assessment	Case Management	In Home/ On-Site	Medical Services	Supportive Housing	Incidental Expenses	Special Proviso						
IA. STATE SAMH FUNDING													
(1) Lauderdale CMH	\$ 6,500	\$ -	\$ 140,515	\$ 1,800	\$ 32,746	\$ 10,500	\$ 24,000	\$ 216,061	\$ -	\$ 216,061	\$ -	\$ 216,061	
(2) Lauderdale AMH	-	50,000	-	-	-	-	-	50,000	-	50,000	-	50,000	
TOTAL STATE SAMH FUNDING	\$ 6,500	\$ 50,000	\$ 140,515	\$ 1,800	\$ 32,746	\$ 10,500	\$ 24,000	\$ 266,061	\$ -	\$ 266,061	\$ -	\$ 266,061	
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ 395,000	\$ 460,000	
(2) Medicaid	35,500	16,000	299,740	109,000	-	-	-	460,240	-	460,240	304,521	764,761	
(3) Local Government	-	26,891	310,000	-	-	-	-	336,891	-	336,891	911,017	1,247,908	
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER GOVERNMENT FUNDING	\$ 35,500	\$ 42,891	\$ 609,740	\$ 174,000	\$ -	\$ -	\$ -	\$ 862,131	\$ -	\$ 862,131	\$ 1,610,538	\$ 2,472,669	
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	
(4) Contributions & Donations	-	-	1,500	-	-	-	-	1,500	-	1,500	7,500	9,000	
(5) Other	-	-	250	-	-	-	-	250	-	250	100	350	
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALL OTHER REVENUES	\$ -	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	\$ 1,750	\$ 7,600	\$ 9,350	
TOTAL FUNDING	\$ 42,000	\$ 92,891	\$ 752,005	\$ 175,800	\$ 32,746	\$ 10,500	\$ 24,000	\$ 1,129,942	\$ -	\$ 1,129,942	\$ 1,618,138	\$ 2,748,080	

**AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED**

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/21/2020

CONTRACT #: BBHC - 34351-17-5

BUDGET PERIOD: FROM 7/1/2019 TO 6/30/2020

PART II. ACTUAL EXPENSES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS											Non-SAMH Cost Center
	Program 1											
	Assessment	Case Management	In Home/ On-Site	Medical Services	Supportive Housing	Incidental Expenses	Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Admin.	Total Expenses	
IIA. PERSONNEL EXPENSES												
(1) Salaries	\$ 21,136	\$ 56,750	\$ 392,590	\$ 13,967	\$ 7,200	\$ -	\$ 491,643	\$ -	\$ 491,643	\$ 1,005,502	\$ 57,835	\$ 1,554,980
(2) Fringe Benefits	4,227	11,350	78,518	2,793	1,440	-	98,328	-	98,328	201,100	11,567	310,995
TOTAL PERSONNEL EXPENSES	\$ 25,363	\$ 68,100	\$ 471,108	\$ 16,760	\$ 8,640	\$ -	\$ 589,971	\$ -	\$ 589,971	\$ 1,206,602	\$ 69,402	\$ 1,865,975
IIB. OTHER EXPENSES												
(1) Building Occupancy	\$ -	\$ 2,560	\$ 22,166		\$ -	\$ -	\$ 24,726	\$ -	\$ 24,726	\$ 116,518	\$ 6,500	\$ 147,744
(2) Professional Services	-	-	-	11,475	-	-	11,475	-	11,475	-	-	11,475
(3) Travel	-	4,050	34,700	-	-	-	38,750	-	38,750	56,279	2,500	97,529
(4) Equipment	-	100	3,000	-	-	-	3,100	-	3,100	-	1,500	4,600
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	-	-	105,000	51,750	-	-	156,750	-	156,750	3,498	-	160,248
(8) Insurance	-	-	2,881	2,825	-	-	5,706	-	5,706	9,107	-	14,813
(9) Interest Paid	-	448	-	-	-	-	448	-	448	-	-	448
(10) Operating Supplies & Expenses	-	1,135	4,565	-	-	-	5,700	-	5,700	5,859	-	11,559
(11) Other	-	-	40,365	75,100	5,650	10,500	131,615	-	131,615	133,225	170,031	434,871
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES	\$ -	\$ 8,293	\$ 212,677	\$ 141,150	\$ 5,650	\$ 10,500	\$ 378,270	\$ -	\$ 378,270	\$ 324,486	\$ 180,531	\$ 883,287
TOTAL PERSONNEL & OTHER EXPENSES	\$ 25,363	\$ 76,393	\$ 683,785	\$ 157,910	\$ 14,290	\$ 10,500	\$ 968,241	\$ -	\$ 968,241	\$ 1,531,088	\$ 249,933	\$ 2,749,262
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Admin Service Fee	\$ 2,536	\$ 7,639	\$ 68,378	\$ 15,791	\$ 1,429	\$ -	\$ 95,773	\$ -	\$ 95,773	\$ 154,160	\$ (249,933)	\$ -
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 2,536	\$ 7,639	\$ 68,378	\$ 15,791	\$ 1,429	\$ -	\$ 95,773	\$ -	\$ 95,773	\$ 154,160	\$ (249,933)	\$ -
TOTAL ACTUAL OPERATING EXPENSES	\$ 27,899	\$ 84,032	\$ 752,163	\$ 173,701	\$ 15,719	\$ 10,500	\$ 1,064,014	\$ -	\$ 1,064,014	\$ 1,685,248	\$ -	\$ 2,749,262
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 27,899	\$ 84,032	\$ 752,163	\$ 173,701	\$ 15,719	\$ 10,500	\$ 1,064,014	\$ -	\$ 1,064,014	\$ 1,685,248	\$ -	\$ 2,749,262
III. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -