CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

June 30, 2022

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RIVERO, GORDIMER & COMPANY, P.A.
CPAS AND ADVISORS

INDEPENDENT AUDITORS' REPORT

Board of Directors
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Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Camelot Community Care, Inc. (a nonprofit organization) and Subsidiaries (collectively the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2022, 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.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Camelot Community Care, Inc. and Subsidiaries, as of June 30, 2022, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Consolidated Financial Statements

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

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

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited the Organization's 2021 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated December 26, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidated schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* 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 schedule of financial position and schedule of activities and change in net assets is presented for purposes of additional analysis and is also 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 Consolidating Schedule of Financial Position, Consolidating Schedule of Activities and Changes in Net Assets, Schedule of State Earnings (Unaudited), Schedule of Related Party Transaction Adjustment (Unaudited), Schedule of Bed-Day Availability Payments (Unaudited), Program/Cost Center Actual Expenses and Revenues Schedules (Unaudited) as listed in the table of contents are presented for purposes of additional analysis and are also 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 basic consolidated financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Rivero, Gordimer & Company, P.A.

Tampa, Florida
March 10, 2023

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2022
(With comparative total for June 30, 2021)

	Without Donor Restrictions	With Donor Restrictions	Total 2022	Total 2021
ASSETS				
Cash and cash equivalents (notes A6 and A7)	$ 21,974,557	$ 71,879	$ 22,046,436	$ 17,424,983
Accounts receivable, net (note A8)	2,527,424	-	2,527,424	3,232,375
Prepaid expenses	1,377,561	-	1,377,561	623,317
Total current assets	25,879,542	71,879	25,951,421	21,280,675
Deposits	309,731	-	309,731	232,659
Property and equipment, net (notes A9 and B)	3,903,585	-	3,903,585	186,327
Investments (note C)	63,348	-	63,348	61,471
Beneficial interest in assets held by others (note A10, C and K)	-	356,478	356,478	392,336
TOTAL ASSETS	$ 30,156,206	$ 428,357	$ 30,584,563	$ 22,153,468
LIABILITIES AND NET ASSETS				
Accounts payable	$ 3,861,946	$ -	$ 3,861,946	$ 3,058,771
Accrued expenses	455,740	-	455,740	445,778
Accrued salaries, wages, and benefits	2,606,242	-	2,606,242	2,467,170
Deferred revenue	203,236	-	203,236	58,667
Rental deposits	16,008	-	16,008	-
Line of credit payable (note D)	-	-	-	-
Current maturities of long-term debt (note E)	77,897	-	77,897	-
Total current liabilities	7,221,069	-	7,221,069	6,030,386
Refundable advances (notes A11)	8,603,996	-	8,603,996	6,462,066
Long-term debt, less current maturities (note E)	2,656,573	-	2,656,573	-
Total long-term liabilities	11,260,569	-	11,260,569	-
Total liabilities	18,481,638	-	18,481,638	12,492,452
Net assets (notes A3, K and L)	11,674,568	428,357	12,102,925	9,661,016
TOTAL LIABILITIES AND NET ASSETS	$ 30,156,206	$ 428,357	$ 30,584,563	$ 22,153,468

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

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2022
(With comparative total for June 30, 2021)

	Without Donor Restrictions	With Donor Restrictions	Total 2022	Total 2021
Revenue and support (note A11)				
Revenue from client fees, net	$ 85,283,128	$ -	$ 85,283,128	$ 78,712,094
Change in value of beneficial interest in assets held by others	-	(41,322)	(41,322)	91,643
Rental income	289,186	-	289,186	1,021,145
Contributions and other income	732,344	34,448	766,792	3,303,765
Total revenue and support before net assets released from restrictions	86,304,658	(6,874)	86,297,784	83,128,647
Net assets released from restrictions	28,984	(28,984)	-	-
Total revenue and support	86,333,642	(35,858)	86,297,784	83,128,647
Expenses (note A15)				
Program services				
Community behavioral health	1,833,555	-	1,833,555	2,141,751
School based services	596,150	-	596,150	680,190
Juvenile justice services	7,033,541	-	7,033,541	9,784,203
Independent living	1,833,408	-	1,833,408	1,903,716
Foster care	6,948,276	-	6,948,276	6,426,907
Adoptions	438,273	-	438,273	245,011
Child welfare case management	10,172,520	-	10,172,520	8,491,586
Crisis response	473,363	-	473,363	404,230
Lead agency services	48,197,236	-	48,197,236	41,194,779
	77,526,322	-	77,526,322	71,272,373
Supporting services	6,329,553	-	6,329,553	5,783,402
Total expenses	83,855,875	-	83,855,875	77,055,775
Change in net assets	2,477,767	(35,858)	2,441,909	6,072,872
Net assets at beginning of year	9,196,801	464,215	9,661,016	3,588,144
Net assets at end of year	$ 11,674,568	$ 428,357	$ 12,102,925	$ 9,661,016

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

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2022
(With comparative total for June 30, 2021)

	Community Behavioral Health	School Based Services	Juvenile Justice Services	Independent Living	Foster Care	Adoptions	Child Welfare Case Management	Crisis Response	Lead Agency Services	Total Program Services	Supporting Services	Combined Total 2022	Total 2021
Personnel expenses													
Payroll	$681,556	$480,299	$5,061,660	$1,167,255	$3,511,891	$341,811	$7,772,773	$238,652	$8,833,878	$28,089,775	$3,969,683	$32,059,458	$ 31,602,646
Benefits	129,573	87,714	740,664	211,469	691,895	55,132	1,413,895	36,829	1,614,457	4,981,628	713,022	5,694,650	5,873,783
Total personnel expenses	811,129	568,013	5,802,324	1,378,724	4,203,786	396,943	9,186,668	275,481	10,448,335	33,071,403	4,682,705	37,754,108	37,476,429
Other expenses													
Outside contractors	744,668	-	856,104	-	35,733	2,382	1,525	-	-	1,640,412	637	1,641,049	2,169,922
Other employee expenses	10,920	1,791	177,323	76,951	300,902	20,891	494,772	20,431	385,803	1,489,784	158,375	1,648,159	1,171,989
Staff recruitment and retention	10,833	8,789	37,597	8,488	24,213	5,789	50,520	165	50	146,444	17,469	163,913	85,674
Client expenses	6,194	2,027	3,046	124,414	34,705	4,441	23,933	63,506	1,179,395	1,441,661	3,468	1,445,129	992,985
Foster parent payments	65	-	-	1,050	1,543,861	3,075	1,012	38	17,581,096	19,130,197	-	19,130,197	17,042,441
Fund raising expense	38	-	6,010	22,234	96,702	250	34,128	-	150,076	309,438	155,139	464,577	342,351
Business promotions and marketing	-	-	-	-	76	-	508	148	-	732	12,586	13,318	38,847
Facilities management	198,525	192	32,862	153,527	449,879	1,953	63,542	44,212	1,571,874	2,516,566	206,123	2,722,689	2,412,629
Commercial insurance	14,439	7,375	69,984	25,934	65,500	2,214	194,648	30,829	327,732	738,655	24,524	763,179	673,785
Professional services	1,228	-	31,640	2,567	3,157	-	6,190	-	15,514,834 *	15,559,616	442,774	16,002,390	12,823,669
Other operating expenses	33,698	7,963	13,137	33,677	187,156	296	106,662	37,546	1,007,914	1,428,049	473,148	1,901,197	1,712,791
Depreciation expense	1,818	-	3,514	5,842	2,606	39	8,412	1,007	-	23,238	134,923	158,161	83,395
Interest expense	-	-	-	-	-	-	-	-	30,127	30,127	17,682	47,809	28,868
Total other expenses	1,022,426	28,137	1,231,217	454,684	2,744,490	41,330	985,852	197,882	37,748,901	44,454,919	1,646,848	46,101,767	39,579,346
Total expenses	$ 1,833,555	$ 596,150	$ 7,033,541	$ 1,833,408	$ 6,948,276	$ 438,273	$ 10,172,520	$ 473,363	$ 48,197,236	$ 77,526,322	$ 6,329,553	$ 83,855,875	$ 77,055,775

* Amount is net $5,827,385 of intercompany eliminated expenses - See NOTE I

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

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended June 30, 2022

	2022	Comparative Total 2021
Cash flows from operating activities		
Change in net assets	$ 2,441,909	$ 6,072,872
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	158,161	83,395
Loss on disposal of equipment	20,284	6,477
Paycheck protection program and loan forgiveness	-	(3,303,765)
Economic injury disaster loan forgiveness	-	(10,000)
Changes in operating assets and liabilities		
Accounts receivable	704,951	965,616
Prepaid expenses	(754,244)	194,897
Deposits	(77,072)	70
Realized and unrealized change in investments value	(1,877)	17,737
Change in value of beneficial interest in funds held by others	35,858	(91,643)
Accounts payable	803,175	(401,956)
Accrued expenses	9,962	(244,719)
Accrued salaries, wages, and benefits	139,072	(297,990)
Deferred revenue and refundable advances	2,286,499	4,927,999
Rental deposits	16,008	-
Total adjustments	3,340,777	1,846,118
Net cash provided by operating activities	5,782,686	7,918,990
Cash flows from investing activities		
Purchases of property and equipment	(3,895,703)	(78,221)
Net cash used by investing activities	(3,895,703)	(78,221)
Cash flows from financing activities		
Payments on paycheck protection program loan	-	(871,070)
Proceeds from long-term debt	2,775,000	-
Payments on long-term debt	(40,530)	-
Net cash provided by financing activities	2,734,470	(871,070)
Net change in cash, cash equivalents and restricted cash	4,621,453	6,969,699
Cash, cash equivalents and restricted cash at beginning of year	17,424,983	10,455,284
Cash, cash equivalents and restricted cash at end of year	$ 22,046,436	$ 17,424,983
Supplemental disclosures of cash flow information		
Cash paid during the year		
Interest	$ 47,809	$ 28,868
Taxes	$ -	$ -

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

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 is affiliated with Camelot through common control by the Board of Directors.

Camelot Community Care Property Holdings, Inc. ("CCCPH") is a wholly owned subsidiary of Camelot that was organized in 2021 for the purpose of owning and operating real estate.

Children's Network of Hillsborough, LLC ("CNH") is a wholly owned subsidiary of Camelot organized in 2022 to serve as the lead agency for DCF to administer the child welfare system in Hillsborough County, Florida. CNH entered into an agreement with DCF for approximately $100 million effective July 2022 to operate its lead agency services.

2. Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Camelot and its wholly owned subsidiaries CNSF, Bright Future, CCCPH and CNH (collectively, the "Organization"). Significant intercompany accounts and transactions have been eliminated in consolidation.

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

3. Basis of Accounting

The Organization follows the provisions of the Financial Accounting Standards Boards *Accounting Standards Codification ("FASB ASC").* These consolidated 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.

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

- With Donor Restrictions – Net assets with donor restrictions 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 in perpetuity.
- Without Donor Restrictions – 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. Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

5. 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.

6. Cash, Cash Equivalents, and Restricted Cash

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.

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

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

Cash	$ 7,579,202
Cash equivalents	14,395,355
Donor restricted cash	71,879
Total cash, cash equivalents, and restricted cash shown in the consolidated statement of cash flows	$ 22,046,436

7. 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 63% of total revenues for the year ended June 30, 2022). Any significant reduction in the level of this support could have an effect on the Organization's programs.

8. 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, 2022, the provision for estimated contractual adjustments was approximately $7,000.

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, 2022. The ultimate amount of accounts receivable that become uncollectible could differ from those estimated. Recoveries are recognized in the period they are received.

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

9. 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.

10. 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 (decrease) of beneficial interest in assets held by others of $41,322 during the year ended June 30, 2022.

11. 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.

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.

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

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 and CNH maintain contracts 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.

12. 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.

13. Income Taxes

Camelot, CNSF, Bright Future, and CNH 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. CCCPH, has been recognized as exempt from federal income taxes under Section 501(c)(2) of the Internal Revenue Code and Chapter 196 of the Florida Statutes. Accordingly, no provision for income taxes has been presented in these consolidated financial statements. Camelot, CCCPH and Bright Future comply with tax reporting requirements individually, as separate organizations.

CNSF and CNH are single member limited liability corporations and are disregarded entities 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 2019 and after remain subject to examination by federal and state taxing authorities.

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

14. Comparative Information

The consolidated financial statements include certain prior period summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements for the year ended June 30, 2021, from where it was derived.

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 costs have been allocated among the programs and supporting services benefited. Salaries and related payroll expenses are allocated among functional categories based on the estimated proportion of time spent to each function. All other expenses are allocated based on management's estimate of the relative functional activity.

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.

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

Juvenile Justice Services

Camelot's Juvenile Justice Service's 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 Camelot is 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. It serves youth ages 10-17 who are at risk of being committed to the Department of Juvenile Justice system (DJJ). Referrals are received directly from the State Attorney's Office only. The program provides an 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.

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's Adoption Program recruits and approve adoptive families for children in Florida's Foster Care system. Camelot's Adoption program staff also provide Case Management and support to children available for adoption including case planning, adoption preparation, and completion of court documents leading to finalization of adoption. Adoption services are provided under contracts with Community Based Care Lead Agencies throughout Florida.

Camelot Community Care also provides Post Adoption Support services to families who have adopted and are needing both case management assistance as well clinical interventions to maintain the adoptive placement. These services provide intensive interventions to meet the special needs of adoptive families.

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

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.

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2022:

Computers and related software	$ 1,042,565
Furniture and fixtures	67,850
Leasehold improvements	232,648
Automobiles	38,859
Building and improvements	3,062,136
Land	760,000
	5,204,058
Less accumulated depreciation and amortization	(1,300,473)
	$ 3,903,585

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

NOTE C - FAIR VALUE MEASUREMENTS - Continued

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.

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, 2022:

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 the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Fair Value	Level 1	Level 2	Level 3
Beneficial interests in assets held by others	$ 356,478	$ -	$ -	$ 356,478
Common stock	13,348	13,348	-	-
Membership units in health management organization	50,000	-	-	50,000
	$ 419,826	$ 13,348	$ -	$ 406,478

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 (4.75% at June 30, 2022) subject to a floor of 4.00%. 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, 2022.

NOTE E - LONG-TERM DEBT

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

Mortgage note payable to financial institution dated October 29, 2021 of $2,775,000 to purchase a building, fixed interest at 2.99%, monthly principal and interest payments of $13,224 beginning December 2021, maturity of November 2031 with a balloon payment due for the remaining principal balance estimated at $1,912,000, secured by real property.	$ 2,734,470
Less current maturities	(77,897)
	$ 2,656,573

Principal maturities of long-term debt are as follows:

Year ending June 30,	
2023	$ 77,897
2024	80,259
2025	82,692
2026	85,198
2027	87,781
2028 and thereafter	2,320,643
	$ 2,734,470

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, 2022 was $21,544.

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 non-cancelable operating leases during the year ended June 30, 2022. Approximate future minimum lease payments required under all non-cancelable operating leases at June 30, 2022 are as follows:

Year ending June 30,	
2023	$ 2,980,000
2024	2,967,000
2025	2,144,000
2026	1,861,000
2027	1,711,000
2028 and thereafter	1,190,000
Total minimum future payments	$12,853,000

Rent expense for the Organization for the year ended June 30, 2022 was approximately $2,329,000.

2. 401(k) Retirement 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 $4,000 per year. The Organization's matching contributions to the CCC Plan for the year ended June 30, 2022 were approximately $83,000.

3. Contingencies

Occasionally the Organization may be involved in legal actions or disputes. At June 30, 2022, 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.

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.

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 20-2119, with Children's Services Council of Broward County; contract 19-CP-CSA-8121-01, with Broward County; contract 34351-20 with Broward Behavioral Health Coalition; and contract ME003, with LSF Health Systems, LLC.

NOTE I - RELATED PARTY TRANSACTIONS AND BALANCES

CNSF contracts with Camelot to perform case management and related 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 $5,827,385 for the year ending June 30, 2022. A receivable balance of $927,247 remained at June 30, 2022 for shared costs and revenue recognized by Camelot related to the above services. Additional amounts owed by CNSF to Camelot amounted to $828,597, amounts owed by Bright Futures to Camelot totaled $35,599 and amounts owed by CNH to Camelot totaled $23,902 at June 30, 2022 for shared services paid for by Camelot. All related party 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.

NOTE J - LIQUIDITY AND AVAILABILITY - Continued

The following reflects the Organization's financial assets as of June 30, 2022, 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 assets	$ 30,584,563
Less amounts not available to be used within one year	
Trust accounts	349,424
Prepaid expenses	1,377,561
Deposits	309,731
Property and equipment, net of accumulated depreciation and amortization	3,903,585
Investments	63,348
Beneficial interest in funds held for others	356,478
Total assets not available to be used within one year	6,360,127
Total assets available within one year for general expenditures within one year	$ 24,224,436

The Organization also had a line of credit with credit available of $2,500,000 at June 30, 2022 to meet operational needs if determined necessary by management – see note D.

NOTE K - ENDOWMENT FUND

The Organization's 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.

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 4% 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 $119,000 as of June 30, 2022. 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 $356,478 as of June 30, 2022.

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 that may be 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.

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, 2022:

Restricted cash with donor purpose restrictions	$ 71,879
Beneficial interest in assets held by others	356,478
	$ 428,357

Net assets released from restrictions due to time purpose conditions being met were $28,984 for the year ended June 30, 2022.

NOTE M - RENTAL INCOME

The Organization leases excess office space to unrelated entities under non-cancellable operating leases. The approximate future minimum receipts total are as follows:

Year ending June 30,	
2023	$ 235,000
2024	51,000
2025	41,000
2026	43,000
2027	11,000
	$ 381,000

Rental income on leases was $289,186 for the year ended June 30, 2022.

NOTE N - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2022 as of March 10, 2023, which is the date the financial statements were available to be issued.

In September 2022, Hurricane Ian impacted the state of Florida, which caused significant disruption of operations for CNSF and other organizations in the southwest Florida area. This disruption delayed the timing of the Organization's completion of its annual independent audit for the year ended June 30, 2022.

COMPLIANCE REPORTS

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

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

June 30, 2022

RIVERO, GORDIMER & COMPANY, P.A.
CPAS AND ADVISORS

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

Board of Directors
Camelot Community Care, Inc. and Subsidiaries

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) and Subsidiaries (collectively the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2022, 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 March 10, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rivero, Gordimer & Company, P.A.

Tampa, Florida
March 10, 2023

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. AND SUBSIDIARIES

June 30, 2022

RIVERO, GORDIMER & COMPANY, P.A.
CPAS AND ADVISORS

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. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Camelot Community Care, Inc. and Subsidiaries' (collectively the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2022. The Organization'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.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, *Rules of the Auditor General.* Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major program or state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Camelot Community Care, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Camelot Community Care, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of Camelot Community Care, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Rivero, Gordimer & Company, P.A.

Tampa, Florida
March 10, 2023

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

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

June 30, 2022

Camelot Community Care, Inc. and Subsidiaries

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

June 30, 2022

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

Assistance Listing Number	Name of Federal Program
93.658	Foster Care - Title IV-E

State Project

CSFA Number	Name of State Project
60.074	Out-of-Home Supports

Dollar threshold used to distinguish between Type A and Type B programs - Federal programs:	$ 959,147
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

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

June 30, 2022

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2022.

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

No matters were reported for the year ended June 30, 2022.

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. and Subsidiaries

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2022

	Camelot Community Care, Inc.	Children's Network of Southwest Florida, LLC	Bright Future for Families, Inc.	Children's Network of Hillsborough, LLC	Camelot Care Property Holdings, Inc.	Eliminations	Consolidated
ASSETS							
CURRENT ASSETS							
Cash and cash equivalents	$ 7,528,941	$ 13,609,107	$ -	$ 749,981	$ 158,407	$ -	$ 22,046,436
Accounts receivable, net	3,702,946	210,816	-	427,426	1,581	(1,815,345)	2,527,424
Prepaid expenses	805,807	544,060	-	-	27,694	-	1,377,561
Total current assets	12,037,694	14,363,983	-	1,177,407	187,682	(1,815,345)	25,951,421
Deposits	118,896	190,215	-	-	620	-	309,731
Property and equipment, net	100,911	60,699	-	-	3,741,975	-	3,903,585
Investments	13,348	50,000	-	-	-	-	63,348
Inter-organization receivable	1,000,000	1,486,501	-	-	-	(2,486,501)	-
Beneficial interest in assets held by others	356,478	-	-	-	-	-	356,478
TOTAL ASSETS	$ 13,627,327	$ 16,151,398	$ -	$ 1,177,407	$ 3,930,277	$ (4,301,846)	$ 30,584,563
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES							
Accounts payable	$ 304,811	$ 4,460,873	$ 35,599	224	$ 23,285	$ (962,846)	$ 3,861,946
Accrued expenses	80,104	375,636	-	-	-	-	455,740
Accrued salaries, wages and benefits	2,425,614	180,628	-	-	-	-	2,606,242
Deferred revenue	105,000	-	-	-	98,236	-	203,236
Rental deposits	-	-	-	-	16,008	-	16,008
Inter-organization payable, current	-	828,597	-	1,510,403	-	(2,339,000)	-
Line of credit payable	-	-	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	77,897	-	77,897
Total current liabilities	2,915,529	5,845,734	35,599	1,510,627	215,426	(3,301,846)	7,221,069
Refundable advances	-	8,603,996	-	-	-	-	8,603,996
Inter-organization payable, non-current	-	-	-	-	1,000,000	(1,000,000)	-
Long-term debt, less current maturities	-	-	-	-	2,656,573	-	2,656,573
Total long-term liabilities	-	8,603,996	-	-	3,656,573	(1,000,000)	11,260,569
Total liabilities	2,915,529	14,449,730	35,599	1,510,627	3,871,999	(4,301,846)	18,481,638
NET ASSETS							
Without donor restrictions (deficit)	10,283,441	1,701,668	(35,599)	(333,220)	58,278	-	11,674,568
With donor restrictions	428,357	-	-	-	-	-	428,357
Total net assets	10,711,798	1,701,668	(35,599)	(333,220)	58,278	-	12,102,925
TOTAL LIABILITIES AND NET ASSETS	$ 13,627,327	$ 16,151,398	$ -	$ 1,177,407	$ 3,930,277	$ (4,301,846)	$ 30,584,563

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2022

	Camelot Community Care, Inc.	Children's Network of Southwest Florida, LLC	Bright Future for Families, Inc.	Children's Network of Hillsborough, LLC	Camelot Care Property Holdings, Inc.	Eliminations	Consolidated
Revenue and support							
Revenue from client fees, net	$36,181,039	$54,929,474	$ -	$ -	$ -	$ (5,827,385)	$85,283,128
Change in value of beneficial interest in assets held by others	(41,322)	-	-	-	-	-	(41,322)
Rental income	-	-	-	-	289,186	-	289,186
Contributions and other revenue	419,236	343,072	-	-	4,484	-	766,792
Total revenue and support	36,558,953	55,272,546	-	-	293,670	(5,827,385)	86,297,784
Expenses							
Program services	29,478,601	53,564,648	563	309,895	-	(5,827,385)	77,526,322
Supporting services	4,866,819	1,204,017	-	23,325	235,392	-	6,329,553
Total expenses	34,345,420	54,768,665	563	333,220	235,392	(5,827,385)	83,855,875
Change in net assets	2,213,533	503,881	(563)	(333,220)	58,278	-	2,441,909
Net assets (deficit) at beginning of year	8,498,265	1,197,787	(35,036)	-	-	-	9,661,016
Net assets (deficit) at end of year	$10,711,798	$ 1,701,668	$ (35,599)	$ (333,220)	$ 58,278	$ -	$12,102,925

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

For the year ended June 30, 2022

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2022

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal				
U.S. Department of Health and Human Services				
Direct Programs:				
COVID 19 - Provider Relief Fund (PRF) and American Rescue Plan				
(ARP) Rural Distribution	93.498	N/A	$ -	$ 299,559
Total U.S. Department of Health and Human Services - Direct Programs			-	299,559
Indirect Programs:				
Guardianship Assistance	93.090			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	229,384
Total Guardian Assistance			-	229,384
Promoting Safe and Stable Families	93.556			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	684,901	781,035
Kids First of Florida, Inc.		N/A	-	3,727
Childnet, Inc.		CCC21FFT	-	393,329
Childnet, Inc.		CAM21FFT	-	384,273
Eckerd Community Alternatives		ECA-C6-FRS-CCC-FY22	-	107,147
Family Support Services of Suncoast, LLC		ECA-C6-FRS-CCC-FY21	-	79,883
Kids Central, Inc.		C2122-IRP-D001	-	301
Northwest Florida Health		21001	-	7,585
Northwest Florida Health		0259-22	-	32,040
Partnership for Strong Families. Inc.		PCM752, PCM748	-	21,266
Total Promoting Safe and Stable Families			684,901	1,810,586
Temporary Assistance for Needy Families (TANF)	93.558			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	1,185,635	2,943,719
Kids First of Florida, Inc.		N/A	-	100,577
Children's Home Network		CHN-C13-CCC-CHN-FY22	-	19,976
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY22 C13	-	3
Eckerd Community Alternatives		ECA-C13-CCC-OCS-FY22	-	61,411
Kids Central, Inc.		C2122-IRP-D001	-	5,657
Northwest Florida Health		21001	-	204,671
Northwest Florida Health		0259-22	-	2,762
Partnership for Strong Families. Inc.		PCM752, PCM748	-	573,861
Total Temporary Assistance for Needy Families (TANF)			1,185,635	3,912,637
Grants to States for Access and Visitation Programs	93.597			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	24,288	24,288
Total Grants to States for Access and Visitation Program			24,288	24,288

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2022

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
Chafee Education and Training Vouchers Program (ETV)	93.599			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	4,693
Total Chafee Education and Training Vouchers Program (ETV)			-	4,693
Adoption and Legal Guardianship Incentive Payments	93.603			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	236,858
Total Adoption Incentive Payments			-	236,858
Stephanie Tubbs Jones Child Welfare Services Program	93.645			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	628,794	1,401,737
Kids First of Florida, Inc.		N/A	-	58,778
Children's Home Network		CHN-C13-CCC-CHN-FY22	-	6,668
Eckerd Community Alternatives		ECA-C13-CCC-OCS-FY22	-	20,503
Northwest Florida Health		21001	-	119,611
Partnership for Strong Families. Inc.		PCM752, PCM748	-	335,368
Total Stephanie Tubbs Jones Child Welfare Services Program			628,794	1,942,665
Foster Care - Title IV-E	93.658			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	4,047,622	8,598,508
Kids First of Florida, Inc.		N/A	-	182,863
Childnet, Inc.		CCC21CPA	-	42,838
Childnet, Inc.		CAM21CPA	-	51,089
Children's Home Network		CHN-C13-CCC-CHN-FY22	-	96,849
Communities Connected for Kids, Inc.		CCK 22-102	-	40,601
Eckerd Community Alternatives		ECA-C6-FRS-CCC-FY22	-	88,611
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY22 C13	-	26,350
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY22 C6	-	15,819
Eckerd Community Alternatives		ECA-C13-CCC-OCS-FY22	-	75,775
Family Support Services of Suncoast, LLC		ECA-C13-ILS-CCC-FY22 C13	-	13,183
Family Support Services of Suncoast, LLC		ECA-C6-FRS-CCC-FY21	-	81,414
Family Support Services of Suncoast, LLC		ECA-C13-FCO-CCC-FY22	-	9,801
Heartland for Children, Inc.		N/A	-	3,360
Kids Central, Inc.		C2122-IRP-D001	-	5,720
Safe Children Coalition, Inc.		CAMOHCS18	-	5,279
Northwest Florida Health		21001	-	372,120
Northwest Florida Health		0259-22	-	865
Partnership for Strong Families. Inc.		PCM752, PCM748	-	1,057,835
Total Foster Care - Title IV-E			4,047,622	10,768,880

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2022

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
Adoption Assistance	93.659			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	276,889	7,667,183
Kids First of Florida, Inc.		N/A	-	16,180
Childnet, Inc.		CCC21CPA	-	6,846
Childnet, Inc.		CAM21CPA	-	8,165
Childnet, Inc.		CCC21FFT	-	1,338
Childnet, Inc.		CAM21FFT	-	1,293
Children's Home Network		CHN-C13-CCC-CHN-FY22	-	15,477
Communities Connected for Kids, Inc.		CCK 22-102	-	6,489
Eckerd Community Alternatives		ECA-C6-FRS-CCC-FY22	-	7,840
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY22 C13	-	1
Eckerd Community Alternatives		ECA-C13-CCC-OCS-FY22	-	12,110
Family Support Services of Suncoast, LLC		ECA-C6-FRS-CCC-FY21	-	7,204
Family Support Services of Suncoast, LLC		ECA-C13-FCO-CCC-FY22	-	1,164
Safe Children Coalition, Inc.		CAMOHCS18	-	195
Northwest Florida Health		21001	-	32,926
Northwest Florida Health		0259-22	-	99,920
Partnership for Strong Families. Inc.		PCM752, PCM748	-	94,631
Total Adoption Assistance			276,889	7,978,962
Social Services Block Grant	93.667			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	779,794	2,127,316
Heartland for Children, Inc.		N/A	-	1,408
Safe Children Coalition, Inc.		CAMOHCS18	-	1,760
Total Social Services Block Grant			779,794	2,130,484
Child Abuse and Neglect State Grants	93.669			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	36,095	80,244
Communities Connected for Kids, Inc.		CCK 22-111	-	11,659
Partnership for Strong Families. Inc.		PCM752, PCM748	-	47
Total Child Abuse and Neglect State Grants			36,095	91,950

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2022

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
John H. Chafee Foster Care Program for Successful Transition				
to Adulthood	93.674			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	258,667	1,183,240
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY22 C13	-	569,113
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY22 C6	-	171,383
Family Support Services of Suncoast, LLC		ECA-C13-ILS-CCC-FY22 C13	-	172,533
Partnership for Strong Families. Inc.		PCM752, PCM748	-	104,439
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			258,667	2,200,708
Medical Assistance Program	93.778			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	182,630
Total Medical Assistance Program			-	182,630
Block Grants for Community Mental Health Services	93.958			
Pass-through programs from:				
Broward Behavioral Health Coalition		34351-20	-	39,320
Lutheran Services Florida, Inc.		ME003	-	117,949
Total Block Grants for Community Mental Health Services			-	157,269
Total U.S. Department of Health and Human Services - Direct Programs			-	299,559
Total U.S. Department of Health and Human Services - Indirect Programs			7,922,685	31,671,994
Total Expenditures of Federal Awards			$ 7,922,685	$ 31,971,553

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2022

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
State				
Florida Department of Children and Families				
Out-of-Home Supports	60.074			
Direct Project		HJ300	$ 1,952,625	$ 2,941,636
Pass-through projects from:				
Childnet, Inc.		CCC21CPA	-	211,151
Childnet, Inc.		CAM21CPA	-	310,764
Childnet, Inc.		N/A (Palm Beach)	-	29,714
Childnet, Inc.		N/A (Broward)	-	2,933
Family Support Services of Suncoast, LLC		ECA-C13-FCO-CCC-FY22	-	78,662
Safe Children Coalition, Inc.		CAMOHCS18	-	6,256
Subtotal Out-of-Home Supports - Indirect Projects			-	639,480
Total Out-of-Home Supports			1,952,625	3,581,116
CBC - Adoption Services	60.076			
Direct Project		HJ300	39,065	76,622
Total In-Home Supports - Indirect Project			39,065	76,622
The Independent Living and Road-to-Independence Program	60.112			
Direct Project		HJ300	-	1,198
Total Independent Living and Road-to-Independence Program			-	1,198
CBC - Sexually Exploited Children	60.138			
Direct Project		HJ300	139,546	141,046
Total CBC - Sexually Exploited Children - Direct Project			139,546	141,046
Extended Foster Care Program	60.141			
Direct Project		HJ300	10,894	120,400
Total Extended Foster Care Program			10,894	120,400
Adoption Support and Promotion Services	60.160			
Direct Project		QJ008	-	104,167
Total Adoption Support and Promotion Services			-	104,167
CBC - Purchase of Therapeutic Services for Children	60.183			
Direct Project		HJ300	451,162	494,950
Pass-through projects from:				
Kids Central, Inc.		C2122-IRP-D001	-	32,475
Safe Children Coalition, Inc.		CAMOHCS18	-	1,564
Subtotal CBC Purchase of Therapeutic Services for Children Program - Indirect Projects			-	34,039
Total CBC Purchase of Therapeutic Services for Children Program			451,162	528,989

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2022

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA#	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
State - Continued				
Family Finders Program	60.206			
Direct Project		HJ300	-	60,307
Total CBC Purchase of Therapeutic Services for Children Program			-	60,307
Kinship Navigator Program	60.207			
Direct Project		HJ300	-	12,301
Total Kinship Navigator Program			-	12,301
Guardianship Assistance Program	60.210			
Direct Project		HJ300	-	191,012
Total Guardianship Assistance Program			-	191,012
Total Florida Department of Children and Families - Direct Projects			2,593,292	4,143,639
Total Florida Department of Children and Families - Indirect Projects			-	673,519
Total Florida Department of Children and Families			2,593,292	4,817,158
Total Expenditures of State Financial Assistance			2,593,292	4,817,158
Total Expenditures of Federal Awards and State Financial Assistance			$ 10,515,977	$ 36,788,711

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

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

June 30, 2022

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, 2022. 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.

The Office of Management and Budget April 2022 Compliance Supplement provides guidance for when to report Provider Relief Fund expenditures on the Schedule, based on defined Periods. Provider Relief Fund expenditures on the Schedule are related to Period 2 payments, which were received during July 1, 2020 through December 2020 and had to be used for eligible expenditures by December 31, 2021.

Camelot Community Care, Inc. and Subsidiaries

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

June 30, 2022

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 Assistance Listing #	Pass-Through Entity Identifying Number	Expenditures
To be Tested Pursuant to OCA Activity	93.XXX	Various	$ 12,741,834
Guardianship Assistance	93.090	Various	111,809
Promoting Safe & Stable Families	93.556	Various	40,488
Temporary Assistance for Needy Families	93.558	Various	3,756,361
Chafee Education & Training Vouchers Program (ETV)	93.599	Various	27
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Various	647,555
Foster Care - Title IV-E	93.658	Various	9,117,085
Adoption Assistance	93.659	Various	4,513,727
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Various	373,853
Medical Assistance Program	93.778	Various	182,630
Block Grants for Community Mental Health Services	93.958	Various	346,910
Total state funds awarded for matching			$ 31,832,279

Camelot Community Care, Inc. and Subsidiaries

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENT (UNAUDITED)

For the fiscal year ended June 30, 2022

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2022.

Camelot Community Care, Inc. and Subsidiaries

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2022

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2022.

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2021 TO 6/30/2022
Contract #:	ME003

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED)

			SAMH COVERED SERVICES or PROJECTS								
			STATE-FUNDED								
			Mental Health								
FUNDING SOURCES & REVENUES			Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding
IA. STATE SAMH FUNDING											
Current Year Funding											
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F- Federal S - State F/S - Federal and State									
MH009	ME003	F/S	$ 98,854	$ 40,615	$ 71,800	$ 211,269	$ 211,269	$ -	$ 211,269	$ -	$ 211,269
MH09S	ME003	F	$ 45,594	$ 13,652	$ 25,281	$ 84,528	$ 84,528	$ -	$ 84,528	$ -	$ 84,528
Total Current Year Funding			$ 144,449	$ 54,267	$ 97,081	$ 295,797	$ 295,797	$ -	$ 295,797	$ -	$ 295,797
Carry Forward Funding											
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F- Federal S - State F/S - Federal and State									
Total Carry Forward Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL STATE SAMH FUNDING			$ 144,449	$ 54,267	$ 97,081	$ 295,797	$ 591,594	$ -	$ 295,797	$ -	$ 295,797
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			-	40	-	40	40	40	80	-	80
(5) Other			-	-	-	-	-	-	-	-	-
(6) In-kind			-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES			$ -	$ 40	$ -	$ 40	$ 40	$ 40	$ 80	$ -	$ 80
TOTAL FUNDING			$ 144,449	$ 54,307	$ 97,081	$ 295,837	$ 591,634	$ 40	$ 295,877	$ -	$ 295,877

Provider Name: Camelot Community Care, Inc.
Audit Period: 7/1/2021 TO 6/30/2022
Contract #: ME003

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued

	SAMH COVERED SERVICES or PROJECTS								
	STATE-FUNDED								
	Mental Health								
EXPENSE CATEGORIES	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total	Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Non-SAMH Cost Center	Total Expenses
IIA. PERSONNEL EXPENSES									
(1) Salaries	$ 74,789	$ -	$ 49,859	$ 124,649	$ 124,649	$ -	$ 124,649	$ -	$ 124,649
(2) Fringe Benefits	15,847	-	10,565	26,412	26,412	-	26,412	-	26,412
TOTAL PERSONNEL EXPENSES	$ 90,637	$ -	$ 60,424	$ 151,061	$ 151,061	$ -	$ 151,061	$ -	$ 151,061
IIB. OTHER EXPENSES									
(1) Building Occupancy	$ 9,402	$ -	$ 6,268	$ 15,670	$ 15,670	$ -	$ 15,670	$ -	$ 15,670
(2) Professional Services	-	-	-	-	-	-	-	-	-
(3) Travel	3,056	-	2,037	5,093	5,093	-	5,093	-	5,093
(4) Equipment	1,700	-	1,133	2,834	2,834	-	2,834	-	2,834
(5) Food Services	-	-	-	-	-	-	-	-	-
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-
(8) Insurance	1,507	-	1,005	2,512	2,512	-	2,512	-	2,512
(9) Interest Paid	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	1,648	62,375	1,098	65,121	65,121	-	65,121	-	65,121
(11) Other	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES	$ 17,313	$ 62,375	$ 11,542	$ 91,230	$ 91,230	$ -	$ 91,230	$ -	$ 91,230
TOTAL PERSONNEL & OTHER EXPENSES	$ 107,950	$ 62,375	$ 71,966	$ 242,291	$ 242,291	$ -	$ 242,291	$ -	$ 242,291
IIC. DISTRIBUTED INDIRECT COSTS									
(a) Other Support Costs (optional)	$ 13,625	$ -	$ 9,084	$ 22,709	$ 22,709	$ -	$ 22,709	$ -	$ 22,709
(b) Admin Service Fee	9,809	-	6,539	16,348	16,348	-	16,348	-	16,348
TOTAL DISTRIBUTED INDIRECT COSTS	$ 23,434	$ -	$ 15,623	$ 39,057	$ 39,057	$ -	$ 39,057	$ -	$ 39,057
TOTAL ACTUAL OPERATING EXPENSES	$ 131,384	$ 62,375	$ 87,589	$ 281,348	$ 281,348	$ -	$ 281,348	$ -	$ 281,348
IID. UNALLOWABLE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL ALLOWABLE OPERATING EXPENSES	$ 131,384	$ 62,375	$ 87,589	$ 281,348	$ 281,348	$ -	$ 281,348	$ -	$ 281,348
IIE. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2021 TO 6/30/2022
Contract #:	ME003

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued

	SAMH COVERED SERVICES or PROJECTS				
	STATE-FUNDED				
	Mental Health				
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	**Intervention (Indiv.)**	**Incidental Expenses**	**Information and Referral**	**Mental Health Total**	**Total for State-Funded AMH Cost Centers**
IIIA. Unearned Funds	$ 13,068	$ (8,108)	$ 9,492	$ 14,452	$ 14,452
IIIB. Funding Allocations	-	-	-	-	-
IIIC. Excess Funds	$ 13,068	$ -	$ 9,492	$ 22,560	$ 22,560

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2021 TO 6/30/2022
Contract #:	BBHC - 34351-20

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED)

FUNDING SOURCES & REVENUES	Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State	SAMH COVERED SERVICES or PROJECTS / STATE-FUNDED / Mental Health: Assessment	Cost Reimbursment	In Home/ On-Site	Outreach	Supportive Housing/ Living	Incidental Expenses	Mental Health Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding
IA. STATE SAMH FUNDING															
Current Year Funding															
	MH009	34351-17	F/S	$ 889	$ 4,558	$ 83,698	$ 7,730	$ 101,588	$ 9,920	$ 208,383	$ 208,383	$ -	$ 208,383	$ -	$ 208,383
Total Current Year Funding				$ 889	$ 4,558	$ 83,698	$ 7,730	$ 101,588	$ 9,920	$ 208,383	$ 208,383	$ -	$ 208,383	$ -	$ 208,383
Carry Forward Funding															
Total Carry Forward Funding				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL STATE SAMH FUNDING				$ 889	$ 4,558	$ 83,698	$ 7,730	$ 101,588	$ 9,920	$ 208,383	$ 208,383	$ -	$ 208,383	$ -	$ 208,383
IB. OTHER GOVERNMENT FUNDING															
(1) Other State Agency Funding				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Medicaid				-	-	110,246	-	15	-	110,261	110,261	-	110,261	-	110,261
(3) Local Government				-	-	68,457	-	470,147	-	538,604	538,604	-	538,604	-	$ 538,604
(4) Federal Grants & Contracts				-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only				-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING				$ -	$ -	$ 178,703	$ -	$ 470,162	$ -	$ 648,864	$ 648,864	$ -	$ 648,864	$ -	$ 648,864
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) 3rd Party Payments (except Medicare)				-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare				-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions & Donations				-	-	4,658	-	15,753	-	20,411	20,411	-	20,411	-	20,411
(5) Other				-	-	-	-	-	-	-	-	-	-	-	-
(6) In-kind				-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES				$ -	$ -	$ 4,658	$ -	$ 15,753	$ -	$ 20,411	$ 20,411	$ -	$ 20,411	$ -	$ 20,411
TOTAL FUNDING				$ 889	$ 4,558	$ 267,059	$ 7,730	$ 587,503	$ 9,920	$ 877,659	$ 877,659	$ -	$ 877,659	$ -	$ 877,659

Provider Name: Camelot Community Care, Inc.
Audit Period: 7/1/2021 TO 6/30/2022
Contract #: BBHC - 34351-20

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued

	SAMH COVERED SERVICES or PROJECTS											
	STATE-FUNDED											
	Mental Health											
EXPENSE CATEGORIES	Assessment	Cost Reimbursment	In Home/ On-Site	Outreach	Supportive Housing/ Living	Incidental Expenses	Mental Health Total	Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Non-SAMH Cost Center	Total Expenses
IIA. PERSONNEL EXPENSES												
(1) Salaries	$ 501	$ -	$ 47,173	$ 4,357	$ 57,256	$ -	$ 109,287	$ 109,287	$ -	$ 109,287	$ -	$ 109,287
(2) Fringe Benefits	96	-	9,032	834	10,963	-	20,926	20,926	-	20,926	-	20,926
TOTAL PERSONNEL EXPENSES	$ 597	$ -	$ 56,206	$ 5,191	$ 68,219	$ -	$ 130,212	$ 130,212	$ -	$ 130,212	$ -	$ 130,212
IIB. OTHER EXPENSES												
(1) Building Occupancy	$ 62	$ -	$ 5,876	$ 543	$ 7,132	$ -	$ 13,614	$ 13,614	$ -	$ 13,614	$ -	$ 13,614
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
(3) Travel	10	-	915	85	112	-	1,121	1,121	-	1,121	-	1,121
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	45	-	4,220	390	5,122	-	9,776	9,776	-	9,776	-	9,776
(8) Insurance	8	-	706	65	857	-	1,636	1,636	-	1,636	-	1,636
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	4,558	-	-	-	9,920	14,478	14,478	-	14,478	-	14,478
(11) Other	17	-	1,588	146	1,927	-	3,677	3,677	-	3,677	-	3,677
(12) Donated Items	2	-	226	21	274	-	524	524	-	524	-	524
TOTAL OTHER EXPENSES	$ 144	$ 4,558	$ 13,531	$ 1,249	$ 15,424	$ 9,920	$ 44,825	$ 44,825	$ -	$ 44,825	$ -	$ 44,825
TOTAL PERSONNEL & OTHER EXPENSES	$ 740	$ 4,558	$ 69,737	$ 6,440	$ 83,643	$ 9,920	$ 175,037	$ 175,037	$ -	$ 175,037	$ -	$ 175,037
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Admin Service Fee	$ 64	$ -	$ 5,990	$ 553	$ 7,271	$ -	$ 13,878	$ 13,878	$ -	$ 13,878	$ -	$ 13,878
TOTAL DISTRIBUTED INDIRECT COSTS	$ 64	$ -	$ 5,990	$ 553	$ 7,271	$ -	$ 13,878	$ 13,878	$ -	$ 13,878	$ -	$ 13,878
TOTAL ACTUAL OPERATING EXPENSES	$ 804	$ 4,558	$ 75,727	$ 6,993	$ 90,914	$ 9,920	$ 188,915	$ 188,915	$ -	$ 188,915	$ -	$ 188,915
IID. UNALLOWABLE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL ALLOWABLE OPERATING EXPENSES	$ 804	$ 4,558	$ 75,727	$ 6,993	$ 90,914	$ 9,920	$ 188,915	$ 188,915	$ -	$ 188,915	$ -	$ 188,915
IIE. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2020 TO 6/30/2021
Contract #:	BBHC - 34351-20

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued

	SAMH COVERED SERVICES or PROJECTS							
	STATE-FUNDED							
	Mental Health							
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	Assessment	Cost Reimbursment	In Home/ On-Site	Outreach	Supportive Housing/ Living	Incidental Expenses	Mental Health Total	Total for State-Funded AMH Cost Centers
IIIA. Unearned Funds	$ 85	$ -	$ 7,971	$ 736	$ 9,675	$ -	$ 18,468	$ 18,468
IIIB. Funding Allocations	-	-	-	-	-	-	-	-
IIIC. Excess Funds	$ 85	$ -	$ 7,971	$ 736	$ 9,675	$ -	$ 18,468	$ 18,468