

CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Directors

Camelot Community Care, Inc. and Subsidiaries

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, 2023, 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 present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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.

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 2022 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated March 10, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Supplementary Information

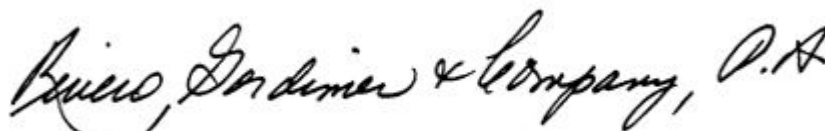
Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidated schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative 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 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 schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Consolidated Schedule of Financial Position and Consolidating Schedule of Activities and Changes in Net Assets are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating 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 the auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly states in all material respects in relation to the consolidated financial statements as a whole.

The 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 28, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.



Tampa, Florida
March 28, 2024

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2023
(With comparative totals for June 30, 2022)

	Without Donor Restrictions	With Donor Restrictions	Total 2023	Total 2022
ASSETS				
Cash, cash equivalents and restricted cash (notes A6 and A7)	\$ 38,774,353	\$ 71,401	\$ 38,845,754	\$ 22,046,436
Accounts receivable, net (note A8)	7,117,294	-	7,117,294	2,527,424
Prepaid expenses	2,289,383	-	2,289,383	1,377,561
Total current assets	48,181,030	71,401	48,252,431	25,951,421
Deposits	1,300,941	-	1,300,941	309,731
Property and equipment, net (notes A9 and B)	3,977,304	-	3,977,304	3,903,585
Investments (note C)	133,767	-	133,767	63,348
Beneficial interest in assets held by others (note A10, C and K)	-	390,599	390,599	356,478
Right of use assets- operating leases (note G)	8,435,189	-	8,435,189	-
Right of use assets- finance leases (note G)	570,183	-	570,183	-
TOTAL ASSETS	\$ 62,598,414	\$ 462,000	\$ 63,060,414	\$ 30,584,563
LIABILITIES AND NET ASSETS				
Accounts payable	\$ 10,848,448	\$ -	\$ 10,848,448	\$ 3,861,946
Accrued expenses	1,693,984	-	1,693,984	455,740
Accrued salaries, wages, and benefits	4,752,434	-	4,752,434	2,606,242
Deferred revenue	108,529	-	108,529	203,236
Rental deposits	19,041	-	19,041	16,008
Line of credit payable (note D)	-	-	-	-
Operating lease liabilities, current portion (note G)	2,619,610	-	2,619,610	-
Finance lease liabilities, current portion (note G)	159,656	-	159,656	-
Current maturities of long-term debt (note E)	80,259	-	80,259	77,897
Total current liabilities	20,281,961	-	20,281,961	7,221,069
Refundable advances (notes A11)	21,735,371	-	21,735,371	8,603,996
Operating lease liabilities, less current portion (note G)	6,043,388	-	6,043,388	-
Finance lease liabilities, less current portion (note G)	425,978	-	425,978	-
Long-term debt, less current maturities (note E)	2,577,371	-	2,577,371	2,656,573
Total long-term liabilities	30,782,108	-	30,782,108	11,260,569
Total liabilities	51,064,069	-	51,064,069	18,481,638
Net assets (notes A3, K and L)	11,534,345	462,000	11,996,345	12,102,925
TOTAL LIABILITIES AND NET ASSETS	\$ 62,598,414	\$ 462,000	\$ 63,060,414	\$ 30,584,563

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, 2023
(With comparative totals for the year ended June 30, 2022)

	Without Donor Restrictions	With Donor Restrictions	Total 2023	Total 2022
Revenue and support (note A11)				
Revenue from client fees, net	\$ 209,315,753	\$ -	\$ 209,315,753	\$ 85,283,128
Change in value of beneficial interest in assets held by others	34,121	-	34,121	(41,322)
Rental income	337,066	-	337,066	289,186
Contributions and other income	1,573,648	65,637	1,639,285	766,792
Total revenue and support before net assets released from restrictions	211,260,588	65,637	211,326,225	86,297,784
Net assets released from restrictions	31,994	(31,994)	-	-
Total revenue and support	211,292,582	33,643	211,326,225	86,297,784
Expenses (note A15)				
Program services				
Community behavioral health	1,634,845	-	1,634,845	1,833,555
School based services	722,610	-	722,610	596,150
Juvenile justice services	220,198	-	220,198	7,033,541
Independent living	2,398,429	-	2,398,429	1,833,408
Foster care	4,724,639	-	4,724,639	6,948,276
Adoptions	1,400,400	-	1,400,400	438,273
Child welfare case management	27,339,858	-	27,339,858	10,172,520
Prevention/ diversion/ protection	2,521,898	-	2,521,898	473,363
Lead agency services (CNSF)	56,681,665	-	56,681,665	47,864,016
Lead agency services (CNH)	101,745,062	-	101,745,062	333,220
	199,389,604	-	199,389,604	77,526,322
Supporting services	12,043,201	-	12,043,201	6,329,553
Total expenses	211,432,805	-	211,432,805	83,855,875
Change in net assets	(140,223)	33,643	(106,580)	2,441,909
Net assets at beginning of year	11,674,568	428,357	12,102,925	9,661,016
Net assets at end of year	\$ 11,534,345	\$ 462,000	\$ 11,996,345	\$ 12,102,925

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, 2023
(With comparative totals for the year ended June 30, 2022)

	Program Services													
	Community Behavioral Health	School Based Services	Juvenile Justice Services	Independent Living	Foster Care	Adoptions	Child Welfare Case Management	Prevention/ Diversion/ Protection	Lead Agency Services (CNSF)	Lead Agency Services (CNH)	Total Program Services	Supporting Services	Combined Total 2023	Total 2022
Personnel expenses														
Payroll	\$ 643,705	\$ 595,605	\$ 140,117	\$ 1,581,845	\$ 2,077,001	\$ 1,003,230	\$ 19,862,101	\$ 1,465,562	\$ 11,980,988	\$ 10,104,943	\$ 49,455,097	\$ 5,339,924	\$ 54,795,021	\$ 32,059,458
Benefits	111,664	102,178	27,008	257,914	402,467	190,686	3,279,406	252,727	2,000,313	1,678,894	8,303,257	856,592	9,159,849	5,694,650
Total personnel expenses	755,369	697,783	167,125	1,839,759	2,479,468	1,193,916	23,141,507	1,718,289	13,981,301	11,783,837	57,758,354	6,196,516	63,954,870	37,754,108
Other expenses														
Outside contractors	630,575	-	-	-	43,955	-	63,123	-	-	-	737,653	3,023	740,676	1,641,049
Other employee expenses	16,350	3,692	10,405	105,534	166,492	48,795	1,954,491	217,858	415,425	309,464	3,248,506	281,575	3,530,081	1,648,159
Staff recruitment and retention	2,286	1,881	395	4,749	11,404	9,031	67,859	3,360	-	79,344	180,309	55,438	235,747	163,913
Client expenses	4,638	3,120	17,913	132,867	2,897	22,605	87,642	107,109	916,885	4,301,483	5,597,159	53,100	5,650,259	1,445,129
Foster parent/cost of care payments	127	-	2	816	1,389,703	1,611	558	148	20,855,737	83,713,993	105,962,695	-	105,962,695	19,130,197
Fund raising expense	-	-	-	-	-	-	-	-	-	-	-	1,310,752	1,310,752	464,577
Business promotions and marketing	331	-	-	-	2,053	55	934	181	-	1,062	4,616	67,750	72,366	13,318
Facilities management	176,111	100	15,875	146,531	370,004	2,452	87,455	162,023	1,959,388	1,078,913	3,998,852	864,838	4,863,690	2,722,689
Commercial insurance	12,566	7,412	2,307	32,476	37,465	9,969	380,729	27,286	392,635	417,677	1,320,522	133,266	1,453,788	763,179
Professional services	975	-	-	-	1,871	-	4,251	-	17,092,716	26,876	17,126,689	1,035,956	18,162,645	16,002,390
Other operating expenses	33,561	8,622	5,612	128,846	209,103	111,656	1,539,971	284,343	923,414	32,413	3,277,541	1,808,591	5,086,132	1,901,197
Depreciation expense	1,956	-	564	6,851	10,224	310	11,338	1,301	30,127	-	62,671	150,553	213,224	158,161
Interest expense	-	-	-	-	-	-	-	-	-	-	-	81,843	81,843	47,809
Amortization expense	-	-	-	-	-	-	-	-	114,037	-	114,037	-	114,037	-
Total other expenses	879,476	24,827	53,073	558,670	2,245,171	206,484	4,198,351	803,609	42,700,364	89,961,225	141,631,250	5,846,685	147,477,935	46,101,767
Total expenses	\$ 1,634,845	\$ 722,610	\$ 220,198	\$ 2,398,429	\$ 4,724,639	\$ 1,400,400	\$ 27,339,858	\$ 2,521,898	\$ 56,681,665	\$ 101,745,062	\$ 199,389,604	\$ 12,043,201	* \$ 211,432,805	\$ 83,855,875

* Amount is net \$12,540,675 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, 2023
(With comparative totals for the year ended June 30, 2022)

	2023	Comparative Total 2022
Cash flows from operating activities		
Change in net assets	\$ (106,580)	\$ 2,441,909
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	213,224	158,161
Right-of-use assets amortization	2,623,373	-
Right-of-use operating lease liabilities principal payments	(2,281,527)	-
Loss on disposal of equipment	9,188	20,284
Changes in operating assets and liabilities		
Accounts receivable	(4,589,870)	704,951
Prepaid expenses	(911,822)	(754,244)
Deposits	(991,210)	(77,072)
Realized and unrealized change in investments value	581	(1,877)
Change in value of beneficial interest in funds held by others	(34,121)	35,858
Accounts payable	6,986,502	803,175
Accrued expenses	1,238,244	9,962
Accrued salaries, wages, and benefits	2,146,192	139,072
Deferred revenue and refundable advances	13,036,668	2,286,499
Rental deposits	3,033	16,008
Total adjustments	17,448,455	3,340,777
Net cash provided by operating activities	17,341,875	5,782,686
Cash flows from investing activities		
Purchases of investments	(71,000)	-
Purchases of property and equipment	(296,131)	(3,895,703)
Net cash used by investing activities	(367,131)	(3,895,703)
Cash flows from financing activities		
Finance lease liabilities principal payments	(98,586)	-
Proceeds from long-term debt	-	2,775,000
Payments on long-term debt	(76,840)	(40,530)
Net cash (used) provided by financing activities	(175,426)	2,734,470
Net change in cash, cash equivalents and restricted cash	16,799,318	4,621,453
Cash, cash equivalents and restricted cash at beginning of year	22,046,436	17,424,983
Cash, cash equivalents and restricted cash at end of year	\$ 38,845,754	\$ 22,046,436
Supplemental disclosures of cash flow information		
Cash paid during the year		
Interest	\$ 81,843	\$ 47,809
Taxes	\$ -	\$ -
Supplemental disclosures of non-cash investing and financing activity		
Right-of-use asset and lease liability recognized	\$ 11,628,745	\$ -

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

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023

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.

Formed in March 2022, Children's Network of Hillsborough, LLC ("CNH") is a wholly owned subsidiary of Camelot. Effective July 1, 2022, CNH contracted with DCF to administer the CBCP for Hillsborough County, Florida. As a CBC lead agency, CNH operates similarly and performs the same type of services as CNSF.

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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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	\$ 16,515,000
Cash equivalents	22,259,353
Donor restricted cash	<u>71,401</u>
Total cash, cash equivalents, and restricted cash shown in the consolidated statement of cash flows	<u>\$ 38,845,754</u>

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 82% of total revenues for the year ended June 30, 2023). 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, 2023, 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, 2023. The ultimate amount of accounts receivable that become uncollectible could differ from those estimated. Recoveries are recognized in the period they are received.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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 (increase) of beneficial interest in assets held by others of \$34,121 during the year ended June 30, 2023.

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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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. During the year ended June 30, 2023, approximately \$380,000 was disallowed by a subsidiary and payback by Camelot to CNSF was required based on subsequent examination results.

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 considered in-kind contributions and are primarily children's school and household supplies. Contributed items are recognized at their estimated fair values at the date of contribution to the extent an objective basis is available to measure the value of such items and are considered without donor restrictions. These donated items were not a material amount and all items were utilized during the year ended June 30, 2023. 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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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

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 2020 and after remain subject to examination by federal and state taxing authorities.

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, 2022, 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 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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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

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.

Juvenile Justice Services

Camelot's Juvenile Justice Service's consist of community-based diversion services.

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.

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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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

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'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.

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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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

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.

Prevention / Diversion / Protection

Camelot's prevention / diversion / protection program provides intensive in-home services to families whose children are at risk of entering the dependency system. Families are identified early on after an abuse investigation occurs and it is determined that the children may remain safely in the home with intensive services. The goal of the program is to preserve family unity, promote safety and wellbeing of children and their families, and equip families with the tools and resources to properly care for their children in a safe and stable environment.

Community Based Care Lead Agency Services

DCF contracts with CNSF and CNH to administer the Community-Based Care Program, as lead agencies, for designated counties along Florida's Suncoast. Both CNSF and CNH are responsible for abused and neglected children and their families, and work with local community providers to protect children and preserve families.

These goals are accomplished through a system of care in which both CNSF and CNH administer foster care services, adoption services, protective services, prevention services, family preservation services, family support services, and independent living services for children and families in their service areas.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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

16. Adoption of New Accounting Standards

The Organization adopted the FASB issued ASU 2016-02, *Leases*, (Topic 842), which requires lessees to recognize right-of-use assets and lease liabilities, initially measured at present value of the lease payments, on its balance sheets for leases with terms longer than 12 months and classified as either financing or operating leases. The Organization determines if an arrangement is or contains a lease at contract inception. Pursuant to ASU 2016-02, the Organization adopted the new standard on July 1, 2022 using a modified retrospective approach and elected to utilize the practical expedients permitted under the transition guidance within the new standard. The adoption of the policy did not have a cumulative impact on net assets as of July 1, 2022.

As a result of adoption of this ASU, the Organization initially recorded \$684,219 of right-of-use finance assets and lease liabilities as of July 1, 2022. In addition, the Organization initially recorded \$10,944,526 of right-of-use operating assets and lease liabilities as of July 1, 2022.

Effective July 1, 2022, the Organization adopted the provisions of FASB ASU 2020-07, Not-for-Profit Entities (Topic 958) [*Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*]. The standard increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of increased disclosure.

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2023:

Computers and related software	\$ 1,064,882
Furniture and fixtures	196,701
Leasehold improvements	288,781
Automobiles	23,044
Building and improvements	3,146,936
Land	760,000
	5,480,344
Less accumulated depreciation and amortization	(1,503,040)
	\$ 3,977,304

Depreciation expense was \$213,224 for the year ended June 30, 2023.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE C - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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, 2023:

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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE C - FAIR VALUE MEASUREMENTS - Continued

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.

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Beneficial interests in assets held by others	\$ 390,599	\$ -	\$ -	\$ 390,599
Common stock	12,767	12,767	-	-
Membership units in health management organization	<u>121,000</u>	<u>-</u>	<u>-</u>	<u>121,000</u>
	<u>\$ 524,366</u>	<u>\$ 12,767</u>	<u>\$ -</u>	<u>\$ 511,599</u>

NOTE D - LINE OF CREDIT

Camelot 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 (8.50% at June 30, 2023) subject to a floor of 4.00%. Borrowings under the line of credit are collateralized principally by all of Camelot's assets. The balance outstanding on the line of credit was \$-0- at June 30, 2023.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE E - LONG-TERM DEBT

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

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 \$1,925,000, secured by real property.	\$ 2,657,630
Less current maturities	<u>(80,259)</u>
	<u>\$ 2,577,371</u>

Principal maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	
2024	\$ 80,259
2025	82,692
2026	85,198
2027	87,781
2028	90,442
2029 and thereafter	<u>2,231,258</u>
	<u>\$ 2,657,630</u>

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, 2023, was \$114,478.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE G - COMMITMENTS AND CONTINGENCIES

1. Operating Leases

The Organization leases its office facilities in the locations where it provides services under operating leases. The weighted average of remaining lease terms was 2.41 years, and the weighted average discount rate was 8.0%. Operating lease right-of-use assets, net of accumulated amortization was \$8,435,189, and the operating lease liabilities were \$8,662,998 at June 30, 2023. Approximate future minimum lease payments required under all non-cancelable operating leases at June 30, 2023 are as follows:

<u>Year ending June 30,</u>	
2024	\$ 3,215,607
2025	2,439,053
2026	2,134,580
2027	1,860,978
2028	261,915
2029 and thereafter	<u>137,648</u>
Total minimum future payments	10,049,781
Less amounts representing interest	<u>(1,386,783)</u>
Operating lease liabilities	<u>\$ 8,662,998</u>

The right-of-use operating lease assets are amortized using the straight-line method over the lease term. The right-of-use operating lease asset consists of the following as of June 30, 2023:

Operating lease right-of-use assets	\$ 10,944,526
Less accumulated amortization	<u>(2,509,337)</u>
	<u>\$ 8,435,189</u>

Operating lease expense for the Organization for the year ended June 30, 2023 was approximately \$2,509,000.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE G - COMMITMENTS AND CONTINGENCIES - Continued

2. Finance Leases

The Organization leased computer equipment under finance leases through fiscal year 2027. The weighted average remaining lease term is 3.33 years, and the weighted average discount rate was 8.0%. Finance lease right-of-use assets, net of accumulated amortization, was \$570,183, and the finance lease liability was \$585,634 at June 30, 2023. Approximate future minimum lease payments required under all non-cancelable operating leases at June 30, 2023 are as follows:

<u>Year ending June 30,</u>	
2024	\$ 200,737
2025	200,737
2026	200,737
2027	<u>66,912</u>
Total minimum future payments	669,123
Less amounts representing interest	<u>(83,489)</u>
Finance lease liabilities	<u><u>\$ 585,634</u></u>

The right-of-use finance lease assets are amortized using the straight-line method over the lease term. The right-of-use finance lease asset consists of the following as of June 30, 2023:

Finance lease right-of-use assets	\$ 684,219
Less accumulated amortization	<u>(114,036)</u>
	<u><u>\$ 570,183</u></u>

3. 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, 2023 were approximately \$138,000.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE G - COMMITMENTS AND CONTINGENCIES - Continued

4. Contingencies

Occasionally the Organization may be involved in legal actions or disputes. The Organization At June 30, 2023, no actions exist, which in management's opinion, would have a material effect on the Organization's financial position. As a result of a DCF Review completed in January 2024, the Organization repaid the State approximately \$126,000 in funds for expenses paid with Paycheck Protection Program funds, that were also allocated to state contracts.

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.

5. 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 contracts HJ300, QJ008, QJ015, QJ016 and QJ028, with the Florida Department of Children and Families; contracts 20-2119, and 22-2110, with Children's Services Council of Broward County; contract 22-CP-CSA-1429-01, with Broward County; contract 34351-22 with Broward Behavioral Health Coalition; and contract ME003, with LSF Health Systems, LLC.

NOTE I - RELATED PARTY TRANSACTIONS AND BALANCES

CNSF and CNH contract 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 and CNH lead agency services performed were \$6,613,944 and \$5,859,795, respectively, for the year ending June 30, 2023. Camelot had a receivable balance for shared costs and revenue related to the above services from CNSF and CNH of \$51,886 and \$505,219, respectively, at June 30, 2023. Amounts owed by Bright Futures to Camelot totaled \$36,102 for shared services paid for by Camelot. All related party revenues, expenses and receivables were eliminated in consolidation.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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.

The following reflects the Organization's financial assets as of June 30, 2023, 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	<u>\$ 63,060,414</u>
Less amounts not available to be used within one year	
Trust accounts	628,568
Prepaid expenses	2,289,383
Deposits	1,300,941
Property and equipment, net of accumulated depreciation and amortization	3,977,304
Investments	133,767
Beneficial interest in funds held for others	390,599
Right of use assets- operating leases	8,435,189
Right of use assets- finance leases	<u>570,183</u>
Total assets not available to be used within one year	<u>17,725,934</u>
Total assets available within one year for general expenditures within one year	<u><u>\$ 45,334,480</u></u>

The Organization also had a line of credit with credit available of \$2,500,000 at June 30, 2023 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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE K - ENDOWMENT FUND - Continued

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.

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 \$130,000 as of June 30, 2023. 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 \$390,599 as of June 30, 2023.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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, 2023:

Restricted cash with donor purpose restrictions	\$ 71,401
Beneficial interest in assets held by others	<u>390,599</u>
	<u><u>\$ 462,000</u></u>

Net assets released from restrictions due to time or purpose conditions being met were \$31,994 for the year ended June 30, 2023.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

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,

2024	\$ 311,107
2025	277,915
2026	228,071
2027	<u>86,743</u>
	<u>\$ 903,836</u>

Rental income on leases was approximately \$337,000 for the year ended June 30, 2023.

NOTE N - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2023 as of March 28, 2024, which is the date the financial statements were available to be issued.

COMPLIANCE REPORTS

INDEPENDENT AUDITOR'S 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, 2023



RIVERO, GORDIMER & COMPANY, P.A.

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara

Sam A. Lazzara

Kevin R. Bass

Jonathan E. Stein

Stephen G. Douglas

Marc D. Sasser, of Counsel

Cesar J. Rivero, in Memoriam (1942-2017)

Michael E. Helton

James K. O'Connor

David M. Bohnsack

Julie A. Davis

INDEPENDENT AUDITOR'S 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, 2023, 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, and have issued our report thereon dated March 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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.

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Tampa, Florida
March 28, 2024

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

INDEPENDENT AUDITOR'S 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, 2023



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**INDEPENDENT AUDITOR'S 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, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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.

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 the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

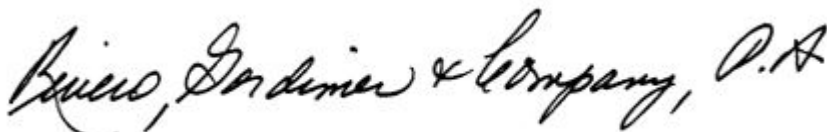
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

Tampa, Florida
March 28, 2024

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS
CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES
For the year ended June 30, 2023

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

Section I - Summary of Auditor's 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

93.556

MaryLee Allen Promoting Safe and Stable
Families

93.658

Foster Care - Title IV-E

93.659

Adoption Assistance - Title IV-E

93.645

Stephanie Tubbs Jones Child Welfare
Services Program

93.674

John H. Chafee Foster Care Program for
Successful Transition to Adulthood

State Project

CSFA Number

Name of State Project

60.074

Out-of-Home Supports

60.183

CBC - Purchase of Therapeutic Services for
Children

60.207

Kinship Navigator Program

60.244

State Funded Child Care Subsidy

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

Section I - Summary of Auditors' Results - Continued

Dollar threshold used to distinguish between

Type A and Type B programs - Federal programs: \$ 2,890,339

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

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2023.

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

No matters were reported for the year ended June 30, 2023.

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, 2023

	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	2023 Total
ASSETS							
CURRENT ASSETS							
Cash, cash equivalents and restricted cash	\$ 6,925,629	\$ 20,829,089	\$ -	\$ 11,052,063	\$ 38,973	\$ -	\$ 38,845,754
Accounts receivable, net	5,184,021	769,592	-	3,006,416	2,573	(1,845,308)	7,117,294
Prepaid expenses	1,145,290	686,373	-	419,394	38,326	-	2,289,383
Total current assets	13,254,940	22,285,054	-	14,477,873	79,872	(1,845,308)	48,252,431
Deposits	588,634	190,215	-	521,892	200	-	1,300,941
Property and equipment, net	197,113	30,572	-	51,333	3,698,286	-	3,977,304
Investments	12,767	50,000	-	71,000	-	-	133,767
Inter-organization receivable	2,153,472	2,311,967	-	-	-	(4,465,439)	-
Beneficial interest in assets held by others	390,599	-	-	-	-	-	390,599
Right of use assets- operating leases	1,649,995	2,921,729	-	3,863,465	-	-	8,435,189
Right of use assets- finance leases	-	570,183	-	-	-	-	570,183
TOTAL ASSETS	\$ 18,247,520	\$ 28,359,720	\$ -	\$ 18,985,563	\$ 3,778,358	\$ (6,310,747)	\$ 63,060,414
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES							
Accounts payable	\$ 928,400	\$ 3,917,045	\$ -	\$ 7,810,451	\$ 37,860	\$ (1,845,308)	\$ 10,848,448
Accrued expenses	206,868	354,855	-	1,132,261	-	-	1,693,984
Accrued salaries, wages and benefits	4,458,783	293,651	-	-	-	-	4,752,434
Deferred revenue	98,542	-	-	-	9,987	-	108,529
Rental deposits	-	-	-	-	19,041	-	19,041
Inter-organization payable, current	505,134	786,141	36,102	2,135,498	2,564	(3,465,439)	-
Line of credit payable	-	-	-	-	-	-	-
Operating lease liabilities, current portion	732,454	958,395	-	928,761	-	-	2,619,610
Finance lease liabilities, current portion	-	159,656	-	-	-	-	159,656
Current maturities of long-term debt	-	-	-	-	80,259	-	80,259
Total current liabilities	6,930,181	6,469,743	36,102	12,006,971	149,711	(5,310,747)	20,281,961
Refundable advances	-	17,743,767	-	3,991,604	-	-	21,735,371
Inter-organization payable, non-current	-	-	-	-	1,000,000	(1,000,000)	-
Operating lease liabilities, less current portion	919,014	2,015,695	-	3,108,679	-	-	6,043,388
Finance lease liabilities, less current portion	-	425,978	-	-	-	-	425,978
Long-term debt, less current maturities	-	-	-	-	2,577,371	-	2,577,371
Total long-term liabilities	919,014	20,185,440	-	7,100,283	3,577,371	(1,000,000)	30,782,108
Total liabilities	7,849,195	26,655,183	36,102	19,107,254	3,727,082	(6,310,747)	51,064,069
NET ASSETS							
Without donor restrictions (deficit)	9,936,325	1,704,537	(36,102)	(121,691)	51,276	-	11,534,345
With donor restrictions	462,000	-	-	-	-	-	462,000
Total net assets	10,398,325	1,704,537	(36,102)	(121,691)	51,276	-	11,996,345
TOTAL LIABILITIES AND NET ASSETS	\$ 18,247,520	\$ 28,359,720	\$ -	\$ 18,985,563	\$ 3,778,358	\$ (6,310,747)	\$ 63,060,414

See Independent Auditor's Report

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2023

	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	2023 Total
Revenue and support							
Revenue from client fees, net	\$ 46,026,640	\$ 64,829,281	\$ -	\$ 110,933,571	\$ -	\$ (12,473,739)	\$ 209,315,753
Change in value of beneficial interest in assets held by others	34,121	-	-	-	-	-	34,121
Rental income	-	-	-	-	404,002	(66,936)	337,066
Contributions and other revenue	467,673	1,134,642	-	33,778	3,192	-	1,639,285
Total revenue and support	46,528,434	65,963,923	-	110,967,349	407,194	(12,540,675)	211,326,225
Expenses							
Program services	41,029,310	63,295,611	503	107,604,855	-	(12,540,675)	199,389,604
Supporting services	5,812,597	2,665,443	-	3,150,965	414,196	-	12,043,201
Total expenses	46,841,907	65,961,054	503	110,755,820	414,196	(12,540,675)	211,432,805
Change in net assets	(313,473)	2,869	(503)	211,529	(7,002)	-	(106,580)
Net assets (deficit) at beginning of year	10,711,798	1,701,668	(35,599)	(333,220)	58,278	-	12,102,925
Net assets (deficit) at end of year	\$ 10,398,325	\$ 1,704,537	\$ (36,102)	\$ (121,691)	\$ 51,276	\$ -	\$ 11,996,345

See Independent Auditor's Report

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

For the year ended June 30, 2023

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2023

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>U.S. Department of Health and Human Services</u>				
Indirect Programs:				
<i>Guardianship Assistance</i>	93.090			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	\$ -	\$ 628,468
Total Guardian Assistance			-	628,468
<i>Promoting Safe and Stable Families</i>	93.556			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	2,255,323	3,080,507
Brevard Family Partnership		ADS 2201	-	236,890
Childnet, Inc.		CCC22CPA	-	353,168
Childnet, Inc.		CAM22CPA	-	349,141
Embrace Families Communities Based Care, Inc.		CCC002-2324	-	143,445
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	671,014
Kids Central, Inc.		C2223-IRP-D001	-	2,214
Kids First of Florida, Inc.		Camelot 2.2023	-	4,104
NWF Health Network		21001	-	9,927
NWF Health Network		0259-22	-	60,504
Partnership for Strong Families, Inc.		PCM752, PCM772	-	17,130
Total Promoting Safe and Stable Families			2,255,323	4,928,044
<i>Temporary Assistance for Needy Families (TANF)</i>	93.558			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	5,749,699	16,027,146
Brevard Family Partnership		ADS 2201	-	14,378
Embrace Families Communities Based Care, Inc.		CCC002-2324	-	1,409,690
Kids Central, Inc.		C2223-IRP-D001	-	4,243
Kids First of Florida, Inc.		Camelot 2.2023	-	246,539
NWF Health Network		21001	-	596,312
NWF Health Network		0259-22	-	20,183
Partnership for Strong Families, Inc.		PCM752, PCM772	-	1,028,953
Total Temporary Assistance for Needy Families (TANF)			5,749,699	19,347,444
<i>Grants to States for Access and Visitation Programs</i>	93.597			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ016	22,264	23,082
Total Grants to States for Access and Visitation Program			22,264	23,082

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

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				
<i>Chafee Education and Training Vouchers Program (ETV)</i>	93.599			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	-	310,250
Total Chafee Education and Training Vouchers Program (ETV)			-	310,250
<i>Adoption and Legal Guardianship Incentive Payments</i>	93.603			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	-	87,292
Total Adoption and Legal Guardianship Incentive Payments			-	87,292
<i>Stephanie Tubbs Jones Child Welfare Services Program</i>	93.645			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	1,029,087	2,587,516
Embrace Families Communities Based Care, Inc.		CCC002-2324	-	244,175
Kids First of Florida, Inc.		Camelot 2.2023	-	47,596
NWF Health Network		21001	-	115,123
Partnership for Strong Families, Inc.		PCM752, PCM772	-	198,647
Total Stephanie Tubbs Jones Child Welfare Services Program			1,029,087	3,193,057
<i>Foster Care - Title IV-E</i>	93.658			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	14,185,384	30,352,700
Childnet, Inc.		CCC22CPA	-	36,240
Childnet, Inc.		CAM22CPA	-	32,960
Communities Connected for Kids, Inc.		CCK 23-102	-	52,083
Embrace Families Communities Based Care, Inc.		CCC002-2324	-	1,722,757
Family Support Services of Suncoast, LLC		ECA-C13-ILS-CCC-FY22	-	27,126
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	78,862
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21	-	24,026
Kids Central, Inc.		C2223-IRP-D001	-	25,477
Kids First of Florida, Inc.		Camelot 2.2023	-	311,378
NWF Health Network		21001	-	753,138
NWF Health Network		0259-22	-	2,743
Partnership for Strong Families, Inc.		PCM752, PCM772	-	1,299,561
Total Foster Care - Title IV-E			14,185,384	34,719,051

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

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				
<i>Adoption Assistance - Title IV-E</i>	93.659			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016, QJ028	873,514	21,676,784
Brevard Family Partnership		ADS 2201	-	143,297
Childnet, Inc.		CCC22CPA	-	5,213
Childnet, Inc.		CAM22CPA	-	4,741
Communities Connected for Kids, Inc.		CCK 23-102	-	7,804
Embrace Families Communities Based Care, Inc.		CCC002-2324	-	398,017
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	6,618
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21	-	3,234
Kids First of Florida, Inc.		Camelot 2.2023	-	26,232
NWF Health Network		21001	-	63,448
NWF Health Network		0259-22	-	207,281
Partnership for Strong Families, Inc.		PCM752, PCM772	-	109,482
Total Adoption Assistance - Title IV-E			873,514	22,652,151
<i>Social Services Block Grant</i>	93.667			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	976,230	6,877,090
Childnet, Inc.		CCC22CPA	-	12,490
Childnet, Inc.		CAM22CPA	-	11,422
Communities Connected for Kids, Inc.		CCK 23-102	-	136,452
Embrace Families Communities Based Care, Inc.		CCC002-2324	-	298,500
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21	-	7,865
Partnership for Strong Families, Inc.		PCM752, PCM772	-	(747)
Total Social Services Block Grant			976,230	7,343,072
<i>Child Abuse and Neglect State Grants</i>	93.669			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016, QJ028	83,847	501,293
Childnet, Inc.		CCC22CPA	-	1,687
Childnet, Inc.		CAM22CPA	-	1,543
Communities Connected for Kids, Inc.		CCK 23-102	-	15,392
Partnership for Strong Families, Inc.		PCM752, PCM772	-	(84)
Total Child Abuse and Neglect State Grants			83,847	519,831

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

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				
<i>John H. Chafee Foster Care Program for Successful Transition to Adulthood</i>	93.674			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	546,135	1,794,413
Embrace Families Communities Based Care, Inc.		CCC002-2324	-	136,376
Family Support Services of Suncoast, LLC		ECA-C13-ILS-CCC-FY22	-	180,768
Partnership for Strong Families, Inc.		PCM752, PCM772	-	72,637
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			<u>546,135</u>	<u>2,184,194</u>
 <i>Medical Assistance Program</i>	 93.778			
Pass-through programs from:				
Florida Department of Children and Families		HJ300, QJ015, QJ016	-	189,485
Total Medical Assistance Program			<u>-</u>	<u>189,485</u>
 <i>Block Grants for Community Mental Health Services</i>	 93.958			
Pass-through programs from:				
Broward Behavioral Health Coalition, Inc.		34351-22	-	92,957
Lutheran Services Florida, Inc.		ME003	-	126,246
Total Block Grants for Community Mental Health Services			<u>-</u>	<u>219,203</u>
 Total U.S. Department of Health and Human Services - Indirect Programs			<u>25,721,483</u>	<u>96,344,624</u>
 Total Expenditures of Federal Awards			<u>\$ 25,721,483</u>	<u>\$ 96,344,624</u>

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

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				
<u>Florida Department of Children and Families</u>				
<i>Out-of-Home Supports</i>	60.074			
Direct Project		HJ300, QJ015, QJ016	\$ 14,771,294	\$ 16,242,121
Pass-through projects from:				
Childnet, Inc.		CCC22CPA	-	189,969
Childnet, Inc.		CAM22CPA	-	181,915
Kids Central, Inc.		C2223-IRP-D001	-	73,738
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21	-	171,494
Partnership for Strong Families, Inc.		PCM752, PCM772	-	1,242
Subtotal Out-of-Home Supports - Indirect Projects			-	618,358
Total Out-of-Home Supports			14,771,294	16,860,479
 <i>CBC - Adoption Services</i>	60.076			
Direct Project		HJ300, QJ015, QJ016	34,310	284,680
Total In-Home Supports - Indirect Project			34,310	284,680
 <i>The Independent Living and Road-to-Independence Program</i>	60.112			
Direct Project		HJ300, QJ015, QJ016	467	341,629
Indirect Project		ECA-C6-CCC-FRS-FY21	-	2,120
Total Independent Living and Road-to-Independence Program			467	343,749
 <i>CBC - Sexually Exploited Children</i>	60.138			
Direct Project		HJ300, QJ015, QJ016	191,113	328,160
Total CBC - Sexually Exploited Children - Direct Project			191,113	328,160
 <i>Extended Foster Care Program</i>	60.141			
Direct Project		HJ300, QJ015, QJ016	23,252	373,830
Pass-through projects from:				
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21	-	374
Subtotal Extended Foster Care Program - Indirect Projects			-	374
Total Extended Foster Care Program			23,252	374,204
 <i>Adoption Support and Promotion Services</i>	60.160			
Direct Project		QJ008	-	250,000
Total Adoption Support and Promotion Services			-	250,000
 <i>CBC - Purchase of Therapeutic Services for Children</i>	60.183			
Direct Project		HJ300, QJ015, QJ016	624,799	1,153,401
Pass-through projects from:				
Kids Central, Inc.		C2223-IRP-D001	-	16,004
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21	-	19,000
Subtotal CBC Purchase of Therapeutic Services for Children Program - Indirect Projects			-	35,004
Total CBC Purchase of Therapeutic Services for Children Program			624,799	1,188,405

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

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				
<i>Family Finders Program</i>	60.206			
Direct Project		HJ300, QJ015, QJ016	-	137,730
Total Family Finders Program			-	137,730
<i>Kinship Navigator Program</i>	60.207			
Direct Project		HJ300, QJ015, QJ016	44,374	1,391,501
Total Kinship Navigator Program			44,374	1,391,501
<i>Guardianship Assistance Program</i>	60.210			
Direct Project		HJ300, QJ015, QJ016	-	414,001
Total Guardianship Assistance Program			-	414,001
<i>Fatherhood Engagement Specialists</i>	60.211			
Direct Project		HJ300, QJ015, QJ016	20,250	308,959
Total Fatherhood Engagement Specialists			20,250	308,959
<i>Early Childhood Court Case Management and Prevention Services</i>	60.225			
Direct Project		HJ300, QJ015, QJ016	-	318,456
Pass-through projects from:				
NWF Health Network		21001	-	87,403
Partnership for Strong Families. Inc.		PCM752, PCM772	-	79,288
Subtotal Early Childhood Court Case Management - Indirect Projects				166,691
Total Early Childhood Court Case Management and Prevention Services			-	485,147
<i>State Funded Child Care Subsidy</i>	60.244			
Direct Project		HJ300, QJ015, QJ016	-	1,886,121
Total State Funded Child Care Subsidy			-	1,886,121
Total Florida Department of Children and Families - Direct Projects			15,709,859	23,430,589
Total Florida Department of Children and Families - Indirect Projects			-	822,547
Total Florida Department of Children and Families			15,709,859	24,253,136
Total Expenditures of State Financial Assistance			15,709,859	24,253,136
Total Expenditures of Federal Awards and State Financial Assistance			\$ 41,431,342	\$ 120,597,760

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

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

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 subsidiaries Children's Network of Southwest Florida, LLC and Children's Network of Hillsborough, LLC (collectively the "Organization") under programs of the federal government and State of Florida for the year ended June 30, 2023. 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 the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

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

NOTE B - INDIRECT COST RATE

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

NOTE C - CONTINGENCIES

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

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2023

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	90.XXX	Various	\$ 43,166,101
Guardianship Assistance	93.090	Various	322,072
Promoting Safe & Stable Families	93.556	Various	81,556
Temporary Assistance for Needy Families	93.558	Various	3,657,006
Chafee Education & Training Vouchers Program (ETV)	93.599	Various	67,813
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Various	1,064,352
Foster Care - Title IV-E	93.658	Various	16,512,613
Adoption Assistance Title IV-E	93.659	Various	14,004,882
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Various	345,288
Medical Assistance Program	93.778	Various	189,485
Block Grants for Community Mental Health Services	93.958	Various	512,508
Total state funds awarded for matching			<u>\$ 79,923,676</u>

Camelot Community Care, Inc. and Subsidiaries

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENT (UNAUDITED)

For the fiscal year ended June 30, 2023

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2023.

Camelot Community Care, Inc. and Subsidiaries

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2023

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2023.

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2022 TO 6/30/2023
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	\$ 92,217	\$ 33,871	\$ 86,341	\$ 212,429	\$ 212,429	\$ -	\$ 212,429	\$ -	\$ 212,429
MHARP	ME003	F	35,025	13,108	20,534	68,667	68,667	-	68,667	-	68,667
MHCOM	ME003	F	13,058	2,503	6,646	22,207	22,207	-	22,207	-	22,207
Total Current Year Funding			\$ 140,300	\$ 49,482	\$ 113,521	\$ 303,303	\$ 303,303	\$ -	\$ 303,303	\$ -	\$ 303,303
Carry Forward Funding											
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F- Federal S - State F/S - Federal and State									
MH009	ME003	S	\$ -	\$ 24	\$ 3,017	\$ 3,041	\$ 3,041	\$ -	\$ 3,041	\$ -	\$ 3,041
Total Carry Forward Funding			\$ -	\$ 24	\$ 3,017	\$ 3,041	\$ 3,041	\$ -	\$ 3,041	\$ -	\$ 3,041
TOTAL STATE SAMH FUNDING			\$ 140,300	\$ 49,506	\$ 116,538	\$ 306,344	\$ 306,344	\$ -	\$ 306,344	\$ -	\$ 306,344
IB. OTHER GOVERNMENT FUNDING											
(1) Other State Agency Funding			\$ 179,874	\$ -	\$ -	\$ 179,874	\$ 179,874	\$ -	\$ 179,874	\$ -	\$ 179,874
(2) Medicaid			451,584	-	-	451,584	451,584	-	451,584	-	451,584
(3) Local Government			-	-	-	-	-	-	-	-	-
(4) Federal Grants & Contracts			-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only			-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING			\$ 631,458	\$ -	\$ -	\$ 631,458	\$ 631,458	\$ -	\$ 631,458	\$ -	\$ 631,458
IC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)			-	-	-	-	-	-	-	-	-
(3) Medicare			-	-	-	-	-	-	-	-	-
(4) Contributions & Donations			610	-	-	610	610	-	610	-	610
(5) Other			-	-	-	-	-	-	-	-	-
(6) In-kind			-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES			\$ 610	\$ -	\$ -	\$ 610	\$ 610	\$ -	\$ 610	\$ -	\$ 610
TOTAL FUNDING			\$ 772,368	\$ 49,506	\$ 116,538	\$ 938,412	\$ 938,412	\$ -	\$ 938,412	\$ -	\$ 938,412

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2022 TO 6/30/2023
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	\$ 295,717	\$ -	\$ 19,575	\$ 315,292	\$ 315,292	\$ -	\$ 315,292	\$ -	\$ 315,292	
(2) Fringe Benefits	66,823	-	4,461	71,284	71,284	-	71,284	-	71,284	
TOTAL PERSONNEL EXPENSES	\$ 362,540	\$ -	\$ 24,036	\$ 386,576	\$ 386,576	\$ -	\$ 386,576	\$ -	386,576	
IIB. OTHER EXPENSES										
(1) Building Occupancy	\$ 73,174	\$ -	\$ 2,930	\$ 76,104	\$ 76,104	\$ -	\$ 76,104	\$ -	\$ 76,104	
(2) Professional Services	-	-	-	-	-	-	-	-	-	
(3) Travel	34,688	-	641	35,329.00	35,329	-	35,329	-	35,329	
(4) Equipment	8,150	-	411	8,561.00	8,561	-	8,561	-	8,561	
(5) Food Services	-	-	-	-	-	-	-	-	-	
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	73,366	-	-	73,366.00	73,366	-	73,366	-	73,366	
(8) Insurance	6,513	-	431	6,944.00	6,944	-	6,944	-	6,944	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	244,945	53,952	697	299,594.00	299,594	-	299,594	-	299,594	
(11) Other	288	-	43	331.00	331	-	331	-	331	
(12) Donated Items	-	-	-	-	-	-	-	-	-	
TOTAL OTHER EXPENSES	\$ 441,124	\$ 53,952	\$ 5,153	\$ 500,229	\$ 500,229	\$ -	\$ 500,229	\$ -	\$ 500,229	
TOTAL PERSONNEL & OTHER EXPENSES	\$ 803,664	\$ 53,952	\$ 29,189	\$ 886,805	\$ 886,805	\$ -	\$ 886,805	\$ -	\$ 886,805	
IIC. DISTRIBUTED INDIRECT COSTS										
(a) Other Support Costs (optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(b) Admin Service Fee	32,915	-	2,171	35,086	35,086	-	35,086	-	35,086	
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 32,915	\$ -	\$ 2,171	\$ 35,086	\$ 35,086	\$ -	\$ 35,086	\$ -	\$ 35,086	
TOTAL ACTUAL OPERATING EXPENSES	\$ 836,579	\$ 53,952	\$ 31,360	\$ 921,891	\$ 921,891	\$ -	\$ 921,891	\$ -	\$ 921,891	
IID. UNALLOWABLE COSTS										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 836,579	\$ 53,952	\$ 31,360	\$ 921,891	\$ 921,891	\$ -	\$ 921,891	\$ -	\$ 921,891	
IIE. CAPITAL EXPENDITURES										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2022 TO 6/30/2023
Contract #:	ME003

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

	SAMH COVERED SERVICES or PROJECTS				
	STATE-FUNDED				
	Mental Health				Total for State-Funded AMH Cost Centers
	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total	
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS					
IIIA. Unearned Funds	\$ (696,278)	\$ (4,446)	\$ 85,180	\$ (615,544)	\$ (615,544)
IIIB. Funding Allocations	-	-	-	-	-
IIIC. Excess Funds	\$ (696,278)	\$ -	\$ 85,180	\$ (611,098)	\$ (611,098)

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2022 TO 6/30/2023
Contract #:	BBHC - 34351-22

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED)

SAMH COVERED SERVICES or PROJECTS																			
STATE-FUNDED																			
Mental Health																			
															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
FUNDING SOURCES & REVENUES	Assessment	In-Home/ Onsite	Supportive Housing/ Living	Incidental Expenses	Network Evaluation and Development	Cost Reimbursement	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	34351-22	F/S	\$ 1,086	\$ 90,626	\$ 152,226	\$ 13,173	\$ 5,988	\$ -	\$ 263,099	\$ 263,099	\$ -	\$ 263,099	\$ -	\$ 263,099					
MH009	34351-22	F/S	-	-	-	-	-	144,167	144,167	144,167	-	144,167	-	144,167					
Total Current Year Funding			\$ 1,086	\$ 90,626	\$ 152,226	\$ 13,173	\$ 5,988	\$ 144,167	\$ 407,266	\$ 407,266	\$ -	\$ 407,266	\$ -	\$ 407,266					
Carry Forward Funding																			
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F- Federal S - State F/S - Federal and State																	
MH009	34351-22	S	\$ -	\$ -	\$ -	\$ 18,101	\$ -	\$ -	\$ 18,101	\$ 18,101	\$ -	\$ 18,101	\$ -	\$ 18,101					
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ 18,101	\$ -	\$ -	\$ 18,101	\$ 18,101	\$ -	\$ 18,101	\$ -	\$ 18,101					
TOTAL STATE SAMH FUNDING			\$ 1,086	\$ 90,626	\$ 152,226	\$ 31,274	\$ 5,988	\$ 144,167	\$ 425,367	\$ 425,367	\$ -	\$ 425,367	\$ -	\$ 425,367					
IB. OTHER GOVERNMENT FUNDING																			
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
(2) Medicaid			-	41,696	-	-	-	-	41,696	41,696	-	41,696	-	41,696					
(3) Local Government			-	140,110	476,265	-	-	-	616,375	616,375	-	616,375	-	616,375					
(4) Federal Grants & Contracts			-	-	-	-	-	-	-	-	-	-	-	-					
(5) In-kind from Local Government only			-	-	-	-	-	-	-	-	-	-	-	-					
TOTAL OTHER GOVERNMENT FUNDING			\$ -	\$ 181,806	\$ 476,265	\$ -	\$ -	\$ -	\$ 658,071	\$ 658,071	\$ -	\$ 658,071	\$ -	\$ 658,071					
IC. ALL OTHER REVENUES																			
(1) 1st & 2nd Party Payments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
(2) 3rd Party Payments (except Medicare)			-	-	-	-	-	-	-	-	-	-	-	-					
(3) Medicare			-	-	-	-	-	-	-	-	-	-	-	-					
(4) Contributions & Donations			-	3,140	1,450	-	-	-	4,590	4,590	-	4,590	-	4,590					
(5) Other			-	18,373	14	-	-	-	18,387	18,387	-	18,387	-	18,387					
(6) In-kind			-	-	-	-	-	-	-	-	-	-	-	-					
TOTAL ALL OTHER REVENUES			\$ -	\$ 21,513	\$ 1,464	\$ -	\$ -	\$ -	\$ 22,977	\$ 22,977	\$ -	\$ 22,977	\$ -	\$ 22,977					
TOTAL FUNDING			\$ 1,086	\$ 293,945	\$ 629,955	\$ 31,274	\$ 5,988	\$ 1,106,415	\$ 1,106,415	\$ 1,106,415	\$ -	\$ 1,106,415	\$ -	\$ 1,106,415					

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2022 TO 6/30/2023
Contract #:	BBHC - 34351-20

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued

EXPENSE CATEGORIES	SAMH COVERED SERVICES or PROJECTS											Non-SAMH Cost Center	Total Expenses
	STATE-FUNDED								Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
	Mental Health						Total for State-Funded AMH Cost Centers						
	Assessment	In Home/ On-Site	Supportive Housing/ Living	Incidental Expenses	Network Evaluation and Development	Cost Reimbursement		Mental Health Total					
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ 160	\$ 43,171	\$ 92,521	\$ -	\$ 879	\$ -	\$ 136,731	\$ 136,731	\$ -	\$ 136,731	\$ 484,773	\$ 621,504	
(2) Fringe Benefits	26	6,960	14,917	-	142	-	22,045	22,045	-	22,045	78,160	100,205	
TOTAL PERSONNEL EXPENSES	\$ 186	\$ 50,131	\$ 107,438	\$ -	\$ 1,021	\$ -	\$ 158,776	\$ 158,776	\$ -	\$ 158,776	\$ 562,933	\$ 721,709	
IIB. OTHER EXPENSES													
(1) Building Occupancy	\$ 14	\$ 3,745	\$ 8,025	\$ -	\$ 76	\$ -	\$ 11,860	\$ 11,860	\$ -	\$ 11,860	\$ 42,050	\$ 53,910	
(2) Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	
(3) Travel	3	777	1,665	-	16	-	2,461	2,461	-	2,461	8,726	11,187	
(4) Equipment	-	-	-	-	-	-	-	-	-	-	-	-	
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	-	73,511	-	-	4,175	-	77,686	77,686	-	77,686	-	77,686	
(8) Insurance	2	543	1,163	-	11	-	1,719	1,719	-	1,719	6,093	7,812	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	-	-	-	31,274	-	144,167	175,441	175,441	-	175,441	-	175,441	
(11) Other	4	1,038	2,226	-	21	-	3,289	3,289	-	3,289	11,659	14,948	
(12) Donated Items	-	128	274	-	3	-	405	405	-	405	1,436	1,841	
TOTAL OTHER EXPENSES	\$ 23	\$ 79,742	\$ 13,353	\$ 31,274	\$ 4,302	\$ 144,167	\$ 272,861	\$ 272,861	\$ -	\$ 272,861	\$ 69,964	\$ 342,825	
TOTAL PERSONNEL & OTHER EXPENSES	\$ 209	\$ 129,873	\$ 120,791	\$ 31,274	\$ 5,323	\$ 144,167	\$ 431,637	\$ 431,637	\$ -	\$ 431,637	\$ 632,897	\$ 1,064,534	
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Admin Service Fee	\$ 18	\$ 4,758	\$ 10,198	\$ -	\$ 97	\$ -	\$ 15,071	\$ 15,071	\$ -	\$ 15,071	\$ 53,433	\$ 68,504	
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 18	\$ 4,758	\$ 10,198	\$ -	\$ 97	\$ -	\$ 15,071	\$ 15,071	\$ -	\$ 15,071	\$ 53,433	\$ 68,504	
TOTAL ACTUAL OPERATING EXPENSES	\$ 227	\$ 134,631	\$ 130,989	\$ 31,274	\$ 5,420	\$ 144,167	\$ 446,708	\$ 446,708	\$ -	\$ 446,708	\$ 686,330	\$ 1,133,038	
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 227	\$ 134,631	\$ 130,989	\$ 31,274	\$ 5,420	\$ 144,167	\$ 446,708	\$ 446,708	\$ -	\$ 446,708	\$ 686,330	\$ 1,133,038	
IIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2022 TO 6/30/2023
Contract #:	BBHC - 34351-20

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued

	SAMH COVERED SERVICES or PROJECTS							
	STATE-FUNDED							
	Mental Health							Total for State-Funded AMH Cost Centers
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	Assessment	In Home/ On-Site	Supportive Housing/ Living	Incidental Expenses	Network Evaluation and Development	Cost Reimbursement	Mental Health Total	
IIIA. Unearned Funds	\$ 860	\$ (44,006)	\$ 21,237	\$ -	\$ 568	\$ -	\$ (21,341)	
IIIB. Funding Allocations	-	-	-	-	-	-	-	-
IIIC. Excess Funds	\$ 860	\$ (44,006)	\$ 21,237	\$ -	\$ 568	\$ -	\$ (21,341)	\$ (21,341)