

CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS

CAMELOT COMMUNITY CARE, INC.

June 30, 2017

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Camelot Community Care, Inc.

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Camelot Community Care, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Camelot Community Care, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

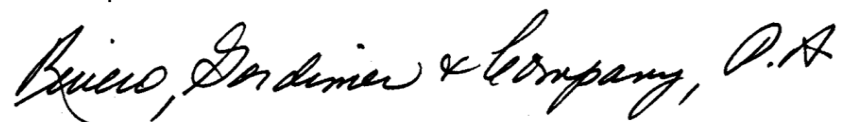
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2017, on our consideration of Camelot Community Care, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Camelot Community Care, Inc.'s internal control over financial reporting and compliance.



Tampa, Florida
December 27, 2017

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents (notes A5 and A6)	\$ 5,710,036	\$ 44,892	\$ 5,754,928
Accounts receivable (note A7)	2,588,826	-	2,588,826
Prepaid expenses	465,350	-	465,350
Total current assets	8,764,212	44,892	8,809,104
Deposits	196,083	-	196,083
Property and equipment, net (notes A8 and B)	215,335	-	215,335
Investments (note C)	230,373	-	230,373
Total assets	<u>\$ 9,406,003</u>	<u>\$ 44,892</u>	<u>\$ 9,450,895</u>
LIABILITIES AND NET ASSETS			
Accounts payable	\$ 3,111,603	\$ -	\$ 3,111,603
Accrued expenses	475,258	-	475,258
Accrued salaries, wages, and benefits	844,481	-	844,481
Deferred revenue	128,636	-	128,636
Line of credit payable (note D)	251,890	-	251,890
Total current liabilities	4,811,868	-	4,811,868
Refundable advances (notes A9)	2,725,478	-	2,725,478
Commitments and contingencies	-	-	-
Total liabilities	7,537,346	-	7,537,346
Net assets	1,868,657	44,892	1,913,549
Total liabilities and net assets	<u>\$ 9,406,003</u>	<u>\$ 44,892</u>	<u>\$ 9,450,895</u>

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

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
Revenue and support (note A9)			
Revenue from client fees, net	\$ 59,580,950	\$ -	\$ 59,580,950
Contributions and other income	401,398	44,892	446,290
	<u>59,982,348</u>	<u>44,892</u>	<u>60,027,240</u>
Total revenue and support before net assets released from restrictions			
	<u>59,982,348</u>	<u>44,892</u>	<u>60,027,240</u>
Net assets released from restrictions	42,230	(42,230)	-
	<u>42,230</u>	<u>(42,230)</u>	<u>-</u>
Total revenue and support	<u>60,024,578</u>	<u>2,662</u>	<u>60,027,240</u>
Expenses (note A12)			
Program services			
Community behavioral health	3,621,368	-	3,621,368
School based services	1,517,589	-	1,517,589
Juvenile justice services	1,024,157	-	1,024,157
Independent living	1,566,909	-	1,566,909
Foster care	6,346,940	-	6,346,940
Adoptions	289,238	-	289,238
Child welfare case management	1,577,619	-	1,577,619
Crisis response	1,207,179	-	1,207,179
Lead agency services	38,548,784	-	38,548,784
	<u>55,699,783</u>	<u>-</u>	<u>55,699,783</u>
Supporting services	4,420,759	-	4,420,759
	<u>4,420,759</u>	<u>-</u>	<u>4,420,759</u>
Total expenses	<u>60,120,542</u>	<u>-</u>	<u>60,120,542</u>
Change in net assets	(95,964)	2,662	(93,302)
Net assets at beginning of year	1,964,621	42,230	2,006,851
	<u>1,964,621</u>	<u>42,230</u>	<u>2,006,851</u>
Net assets at end of year	<u>\$ 1,868,657</u>	<u>\$ 44,892</u>	<u>\$ 1,913,549</u>

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

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2017

	Program Services										Combined Total	
	Community Behavioral Health	School Based Services	Juvenile Justice Services	Independent Living	Foster Care	Adoptions	Child Welfare Case Management	Crisis Response	Lead Agency	Total Program Services		Supporting Services
Personnel expenses												
Payroll	\$ 1,689,472	\$ 1,228,941	\$ 731,498	\$ 985,277	\$ 2,832,552	\$ 141,952	\$ 1,155,866	\$ 669,579	\$ 4,045,846	\$13,480,983	\$ 3,013,197	\$16,494,180
Benefits	308,611	201,582	102,224	182,852	551,350	22,976	276,581	112,471	680,198	2,438,845	475,167	2,914,012
Total personnel expenses	<u>1,998,083</u>	<u>1,430,523</u>	<u>833,722</u>	<u>1,168,129</u>	<u>3,383,902</u>	<u>164,928</u>	<u>1,432,447</u>	<u>782,050</u>	<u>4,726,044</u>	<u>15,919,828</u>	<u>3,488,364</u>	<u>19,408,192</u>
Other expenses												
Outside contractors	1,106,015	26,875	111,815	-	184,726	1,151	-	-	-	1,430,582	-	1,430,582
Other employee expenses	90,247	9,163	21,382	78,801	233,871	6,968	82,804	53,392	205,842	782,470	122,031	904,501
Staff recruitment and retention	8,242	3,439	1,472	4,267	12,759	309	2,427	4,184	-	37,099	11,352	48,451
Client expenses	9,974	10,698	16,688	99,680	14,521	4,460	1,309	126,922	91,090	375,342	4,590	379,932
Foster parent payments	2	-	-	627	1,950,625	46,338	362	-	12,030,703	14,028,657	-	14,028,657
Fund raising expense	34	-	-	5,550	10,937	3	-	10,106	181,854	208,484	10,078	218,562
Business promotions and marketing	2,338	-	20	51	765	9,757	-	-	-	12,931	12,886	25,817
Facilities management	289,503	-	17,115	124,916	345,905	11,905	137	100,265	868,264	1,758,010	164,242	1,922,252
Commercial insurance	36,486	20,965	12,425	29,662	61,333	2,454	28,993	34,360	188,103	414,781	31,926	446,707
Professional services	6,500	260	145	5,407	11,775	30,294	3,696	-	19,661,789	19,719,866	154,503	19,874,369
Other operating expenses	58,111	13,116	8,881	45,621	107,649	10,658	25,444	94,215	595,095	958,790	347,830	1,306,620
Depreciation expense	15,833	2,550	492	4,198	28,172	13	-	1,685	-	52,943	59,216	112,159
Interest expense	-	-	-	-	-	-	-	-	-	-	13,741	13,741
Total other expenses	<u>1,623,285</u>	<u>87,066</u>	<u>190,435</u>	<u>398,780</u>	<u>2,963,038</u>	<u>124,310</u>	<u>145,172</u>	<u>425,129</u>	<u>33,822,740</u>	<u>39,779,955</u>	<u>932,395</u>	<u>40,712,350</u>
Total expenses	<u>\$ 3,621,368</u>	<u>\$ 1,517,589</u>	<u>\$ 1,024,157</u>	<u>\$ 1,566,909</u>	<u>\$ 6,346,940</u>	<u>\$ 289,238</u>	<u>\$ 1,577,619</u>	<u>\$ 1,207,179</u>	<u>\$38,548,784</u>	<u>\$55,699,783</u>	<u>\$ 4,420,759</u>	<u>\$60,120,542</u>

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

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended June 30, 2017

Cash flows from operating activities	
Change in net assets	<u>\$ (93,302)</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	112,159
Changes in operating assets and liabilities	
Accounts receivable	(966,326)
Prepaid expenses	(18,469)
Deposits	(17,043)
Unrealized change in investments value	(38,087)
Accounts payable	151,845
Accrued expenses	242,271
Accrued salaries, wages, and benefits	89,929
Deferred revenue and refundable advances	<u>565,356</u>
Total adjustments	<u>121,635</u>
Net cash provided by operating activities	<u>28,333</u>
Cash flows from investing activities	
Purchases of property and equipment	<u>(119,411)</u>
Cash flows from financing activities	
Net proceeds from line of credit	<u>251,890</u>
Net change in cash and cash equivalents	160,812
Cash and cash equivalents at beginning of year	<u>5,594,116</u>
Cash and cash equivalents at end of year	<u>\$ 5,754,928</u>
Supplemental disclosures of cash flow information	
Cash paid during the year	
Interest	<u>\$ 13,741</u>
Taxes	<u>\$ -</u>

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

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2017

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

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

1. Nature of Organization

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

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

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

2. Principles of Consolidation

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

3. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis and are prepared under the guidance of the Financial Accounting Standards Codification (FASB ASC). FASB ASC 958 *Not-for-Profit Entities* requires the display of the financial statements based on the concept of net assets. Net assets are identified as unrestricted, temporarily restricted, or permanently restricted.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2017

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

4. Use of Estimates

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

5. Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments and securities purchased with a maturity of three months or less to be cash equivalents. Cash equivalents approximated \$5,250,000 at June 30, 2017.

6. 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 66% of total revenues for the year ended June 30, 2017). Any significant reduction in the level of this support could have an effect on the Organization's programs.

7. 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, 2017, the provision for estimated contractual adjustments was \$7,237. The Organization also provides allowance for accounts it deems to be uncollectible based on management's best estimates. No additional allowances were deemed necessary as of June 30, 2017. 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2017

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

8. 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.

9. Revenue Recognition and Refundable Advances

The Organization recognizes grants, contracts and gifts of cash or other assets as restricted support 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, temporarily restricted net assets are reclassified to unrestricted net assets 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 unrestricted contributions. The Organization had no permanently restricted net assets at June 30, 2017.

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

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

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

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2017

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

10. Contributed Items and Services

Contributed items are recognized at their estimated fair values at the date of contribution. Also, many individuals volunteer their time and perform a variety of tasks that assist the Organization; however, these services do not meet the criteria for recognition as contributed services. There were no significant contributed services for the year ended June 30, 2017.

11. Income Taxes

Camelot Community Care, Inc., Children's Network of Southwest Florida, LLC, and Bright Future for Families, Inc. have been recognized as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively. Accordingly, no provision for income taxes has been presented in these financial statements. Camelot Community Care, Inc. and Bright Future for Families, Inc. comply with tax reporting requirements individually, as separate organizations. Children's Network of Southwest Florida, LLC is a single member limited liability corporation and is a disregarded entity for tax reporting purposes. All of the net income or loss is passed through to Camelot for tax reporting purposes.

The Organization has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities. The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Fiscal years 2014 and after remain subject to examination by federal and state taxing authorities.

12. 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 statement of functional expenses. Accordingly, certain cost has been allocated among the programs and supporting services benefited.

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2017:

Computers and related software	\$ 828,829
Furniture and fixtures	63,523
Leasehold improvements	116,427
Automobiles	28,414
	<hr/>
	1,037,193
Less accumulated depreciation	(821,858)
	<hr/>
	\$ 215,335

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2017

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, 2017:

Investments:

Membership Units in Health Management Organization: Valued at year end capital account basis. 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2017

NOTE C - FAIR VALUE MEASUREMENTS - Continued

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

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

The estimated fair values of the Organization's financial instruments as of June 30, 2017 are as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Membership units in health management organization	\$ 220,869	\$ -	\$ -	\$ 220,869
Common stock	<u>9,504</u>	<u>9,504</u>	<u>-</u>	<u>-</u>
	<u>\$ 230,373</u>	<u>\$ 9,504</u>	<u>\$ -</u>	<u>\$ 220,869</u>

The table below sets forth a summary of changes in fair value of the Plan's level 3 investment assets for the year ended June 30, 2017:

Balance, beginning of year	\$ 182,676
Distributions	(89,000)
Change in capital account value	<u>127,193</u>
Balance, end of year	<u>\$ 220,869</u>

NOTE D - LINE OF CREDIT

The Organization has a revolving line of credit with a financial institution that permits it to borrow up to \$2,000,000. The line of credit has no maturity date and requires payments of interest at the prime rate (4.25% at June 30, 2017) plus .25%. Borrowings under the line of credit are collateralized principally by all of the Organization's assets. The balance outstanding on the line of credit was \$251,890 at June 30, 2017.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2017

NOTE E - 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 services revenue under this agreement for the year ended June 30, 2017 was \$185,842.

NOTE F - COMMITMENTS AND CONTINGENCIES

1. Operating Leases

The Organization leases its office facilities in the locations where it provides services under operating leases which generally have a primary term of three years and an option to renew for additional periods. Portions of the Organization's office space were leased under noncancelable operating leases during the year ended June 30, 2017.

Approximate future minimum lease payments required under all non-cancelable operating leases at June 30, 2017 are as follows:

<u>Year ending June 30,</u>	
2018	\$ 1,404,000
2019	1,359,000
2020	1,119,000
2021	974,000
2022 and beyond	<u>1,763,000</u>
Total minimum future payments	<u>\$ 6,619,000</u>

Rent expense for the Organization for the year ended June 30, 2017 was approximately \$1,700,000.

2. 401(k) Plan

Employees of the Organization are participants in the Camelot Community Care, Inc. Retirement Plan (the "CCC Plan") which covers substantially all employees over the age of 21. The Organization matches 10% of an employee's 401(k) contribution up to a maximum match of \$400 per year. The Organization's matching contributions to the CCC Plan for the year ended June 30, 2017 were approximately \$39,000.

3. Contingencies

Occasionally the Organization may be involved in legal actions or disputes. At June 30, 2017, no actions exist, which in management's opinion, would have a material effect on the Organization's financial position.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2017

NOTE F - COMMITMENTS AND CONTINGENCIES - Continued

4. Uncertainties

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

NOTE G - MATCHING REQUIREMENTS

The Organization has met all federal and state matching requirements which are included in contract HJ300, with the Florida Department of Children and Families; contracts 14-2115, 15-2116 and 16-2117, with Children's Services Council of Broward County; contracts 12-CP-CSA-8121-01 and 14-CP-CSA-8121-01, with Broward County; contract 34351-16 with Broward Behavioral Health Coalition; and contract CCC-LS003, with LSF Health Systems, LLC.

NOTE H - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2017 as of December 27, 2017 which is the date the financial statements were available to be issued.

Camelot Community Care, Inc., will begin operations in the State of Virginia beginning November 2017.

COMPLIANCE REPORTS

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

CAMELOT COMMUNITY CARE, INC.

June 30, 2017



RIVERO, GORDIMER & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

Herman V. Lazzara Stephen G. Douglas
Marc D. Sasser Michael E. Helton
Sam A. Lazzara Christopher F. Terrigino
Kevin R. Bass James K. O'Connor
Jonathan E. Stein
Richard B. Gordimer, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

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

Board of Directors
Camelot Community Care, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Camelot Community Care, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 27, 2017.

Internal Control Over Financial Reporting

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

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

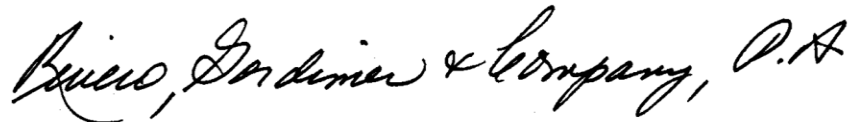
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



Tampa, Florida
December 27, 2017

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

CAMELOT COMMUNITY CARE, INC.

June 30, 2017



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CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
 Camelot Community Care, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited Camelot Community Care, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of Camelot Community Care, Inc.'s major federal programs and state projects for the year ended June 30, 2017. Camelot Community Care, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program and State Project

In our opinion, Camelot Community Care, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2016.

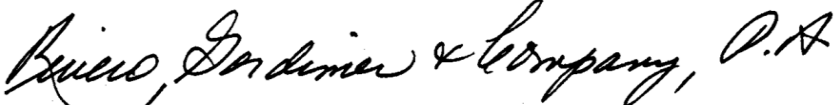
Report on Internal Control Over Compliance

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

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

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

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



Tampa, Florida
December 27, 2017

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

CAMELOT COMMUNITY CARE, INC.

June 30, 2017

Camelot Community Care, Inc.

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

June 30, 2017

Section I - Summary of Auditors' Results

Financial Statements

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

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

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Projects

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

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

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

Identification of major programs:

Federal Program or Cluster

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.659	Adoption Assistance

State Project

<u>CSFA Number</u>	<u>Name of State Project</u>
60.074	Out-of-Home Supports
60.112	The Independent Living and Road to Independence Program
60.141	Extended Foster Care Program

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

Dollar threshold used to distinguish between Type A and Type B programs - State programs: \$ 300,000

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

Camelot Community Care, Inc.

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

June 30, 2017

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2017.

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

No matters were reported for the year ended June 30, 2017.

Other Issues

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

SUPPLEMENTARY INFORMATION

Camelot Community Care, Inc.

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2017

	Children's Network of Southwest Florida, LLC	Camelot Community Care, Inc.	Bright Future for Families, Inc.	Eliminations	Consolidated
ASSETS					
Cash and cash equivalents	\$ 5,058,267	\$ 696,661	\$ -	\$ -	\$ 5,754,928
Accounts receivable, net	624,230	2,297,112	-	(332,516)	2,588,826
Prepaid expenses	403,131	61,980	239	-	465,350
Total current assets	6,085,628	3,055,753	239	(332,516)	8,809,104
Deposits	114,815	81,268	-	-	196,083
Property and equipment, net	81,642	133,693	-	-	215,335
Investments	220,869	9,504	-	-	230,373
Total assets	<u>\$ 6,502,954</u>	<u>\$ 3,280,218</u>	<u>\$ 239</u>	<u>\$ (332,516)</u>	<u>\$ 9,450,895</u>
LIABILITIES AND NET ASSETS					
Accounts payable	\$ 2,808,438	\$ 604,027	\$ 31,654	(332,516)	\$ 3,111,603
Accrued expenses	411,721	63,537	-	-	475,258
Accrued salaries, wages and benefits	253,753	590,728	-	-	844,481
Line of credit payable	-	251,890	-	-	251,890
Deferred revenue	-	128,636	-	-	128,636
Total current liabilities	3,473,912	1,638,818	31,654	(332,516)	4,811,868
Refundable advances	2,725,478	-	-	-	2,725,478
Total liabilities	6,199,390	1,638,818	31,654	(332,516)	7,537,346
Unrestricted net assets (deficit)	303,564	1,596,508	(31,415)	-	1,868,657
Temporarily restricted net assets	-	44,892	-	-	44,892
Total liabilities and net assets	<u>\$ 6,502,954</u>	<u>\$ 3,280,218</u>	<u>\$ 239</u>	<u>\$ (332,516)</u>	<u>\$ 9,450,895</u>

Camelot Community Care, Inc.

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2017

	Children's Network of Southwest Florida, LLC	Camelot Community Care, Inc.	Bright Future for Families, Inc.	Eliminations	Consolidated
Revenue and support					
Revenue from client fees, net	\$40,035,173	\$20,023,750	\$ -	\$ (477,973)	\$59,580,950
Contributions and other revenue	236,980	209,310	-	-	446,290
Total revenue and support	40,272,153	20,233,060	-	(477,973)	60,027,240
Expenses					
Program services	38,844,903	17,332,853	-	(477,973)	55,699,783
Supporting services	1,182,718	3,235,165	2,876	-	4,420,759
Total expenses	40,027,621	20,568,018	2,876	(477,973)	60,120,542
Change in net assets	244,532	(334,958)	(2,876)	-	(93,302)
Net assets (deficit) at beginning of year	59,032	1,976,359	(28,540)	-	2,006,851
Net assets (deficit) at end of year	<u>\$ 303,564</u>	<u>\$ 1,641,401</u>	<u>\$ (31,416)</u>	<u>\$ -</u>	<u>\$ 1,913,549</u>

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

CAMELOT COMMUNITY CARE, INC.

For the year ended June 30, 2017

Camelot Community Care, Inc.

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2017

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal				
<u>U.S. Department of Health and Human Services</u>				
Indirect Programs:				
<i>Promoting Safe and Stable Families</i>	93.556			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	\$ 521,408	\$ 555,493
Childnet, Inc.		PCAM16FHM	-	848
Childnet, Inc.		PCAM16FFT	-	39,733
Childnet, Inc.		CAM16FHM	-	1,393
Devereux Community Based Care of Okeechobee and the Treasure Coast, Inc.		DCBC17-102	-	1,491
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY17	-	2,874
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY16	-	178
Eckerd Community Alternatives		ECA-C6-OFC-CCC-FY17	-	1,314
Eckerd Community Alternatives		ECA-C13-OCS-CCC-FY17	-	1,775
Partnership for Strong Families, Inc.		PCM407	-	6,777
Sarasota YMCA, Inc.		CAMOHCS16	-	136
Total Promoting Safe and Stable Families			521,408	612,012
<i>Temporary Assistance for Needy Families (TANF)</i>	93.558			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	1,430,676	3,075,690
Childnet, Inc.		PCAM16FHM	-	43,349
Childnet, Inc.		CAM16FHM	-	40,210
Devereux Community Based Care of Okeechobee and the Treasure Coast, Inc.		DCBC17-102	-	48,851
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY17	-	71,861
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY16	-	4,453
Eckerd Community Alternatives		ECA-C6-OFC-CCC-FY17	-	43,034
Eckerd Community Alternatives		ECA-C13-OCS-CCC-FY17	-	58,138
Partnership for Strong Families, Inc.		PCM407	-	222,016
Sarasota YMCA, Inc.		CAMOHCS16	-	3,398
Total Temporary Assistance for Needy Families (TANF)			1,430,676	3,611,000
<i>Grants to States for Access and Visitation Program</i>	93.597			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	24,288	24,288
Total Grants to States for Access and Visitation Program			24,288	24,288
<i>Chafee Education and Training Vouchers Program (ETV)</i>	93.599			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	(9,300)
Total Chafee Education and Training Vouchers Program (ETV)			-	(9,300)

Camelot Community Care, Inc.

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

For the year ended June 30, 2017

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA# or State CSFA#	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
<i>Adoption and Legal Guardianship Incentive Payments</i>	93.603			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	79,216
Total Adoption and Legal Guardianship Incentive Payments			-	79,216
<i>Stephanie Tubbs Jones Child Welfare Services Program</i>	93.645			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	339,576	548,041
Childnet, Inc.		PCAM16FHM	-	6,655
Childnet, Inc.		CAM16FHM	-	10,984
Devereux Community Based Care of Okeechobee and the Treasure Coast, Inc.		DCBC17-102	-	10,970
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY17	-	22,683
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY16	-	1,405
Eckerd Community Alternatives		ECA-C6-OFC-CCC-FY17	-	9,664
Eckerd Community Alternatives		ECA-C13-OCS-CCC-FY17	-	13,056
Partnership for Strong Families, Inc.		PCM407	-	49,858
Sarasota YMCA, Inc.		CAMOHCS16	-	1,073
Total Stephanie Tubbs Jones Child Welfare Services Program			339,576	674,389
<i>Foster Care - Title IV-E</i>	93.658			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	5,730,473	8,362,244
Childnet, Inc.		PCAM16EFC	-	6,992
Childnet, Inc.		PCAM16FHM	-	58,502
Childnet, Inc.		CAM16FHM	-	59,470
Childnet, Inc.		CAM16EFC	-	21,522
Devereux Community Based Care of Okeechobee and the Treasure Coast, Inc.		DCBC17-102	-	98,112
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY17	-	104,151
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY16	-	6,453
Eckerd Community Alternatives		ECA-C6-OFC-CCC-FY17	-	86,429
Eckerd Community Alternatives		ECA-C13-OCS-CCC-FY17	-	116,765
Kids Central, Inc.		PJL04	-	4,663
Partnership for Strong Families, Inc.		PCM407	-	468,377
Sarasota YMCA, Inc.		CAMOHCS16	-	34,344
Total Foster Care - Title IV-E			5,730,473	9,428,024

Camelot Community Care, Inc.

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

For the year ended June 30, 2017

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
<i>Adoption Assistance</i>	93.659			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	730,939	4,545,535
Childnet, Inc.		PCAM16FHM	-	12,880
Childnet, Inc.		CAM16FHM	-	17,752
Devereux Community Based Care of Okeechobee and the Treasure Coast, Inc.		DCBC17-102	-	24,774
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY17	-	38,689
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY16	-	2,397
Eckerd Community Alternatives		ECA-C6-OFC-CCC-FY17	-	21,824
Eckerd Community Alternatives		ECA-C13-OCS-CCC-FY17	-	29,484
Partnership for Strong Families, Inc.		PCM407	-	112,591
Sarasota YMCA, Inc.		CAMOHCS16	-	1,829
Total Adoption Assistance			<u>730,939</u>	<u>4,807,755</u>
<i>Social Services Block Grant</i>	93.667			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	1,977,455	2,083,554
Childnet, Inc.		PCAM16EFC	-	4,948
Childnet, Inc.		CAM16EFC	-	15,230
Kids Central, Inc.		PJL04	-	3,299
Partnership for Strong Families, Inc.		PCM407	-	13,181
Sarasota YMCA, Inc.		CAMOHCS16	-	20,817
Total Social Services Block Grant			<u>1,977,455</u>	<u>2,141,029</u>
<i>Child Abuse and Neglect State Grants</i>	93.669			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	19,088	31,187
Total Child Abuse and Neglect State Grants			<u>19,088</u>	<u>31,187</u>
<i>Chafee Foster Care Independence Program</i>	93.674			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	234,039	657,254
Eckerd Community Alternatives		ECA-C6-ILS-CCC-FY17	-	399,282
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY17	-	492,471
Total Chafee Foster Care Independence Program			<u>234,039</u>	<u>1,549,007</u>
<i>Medical Assistance Program</i>	93.778			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	160,206
Total Medical Assistance Program			<u>-</u>	<u>160,206</u>

Camelot Community Care, Inc.

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

For the year ended June 30, 2017

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
<i>Block Grants for Community Mental Health Services</i>	93.958			
Pass-through programs from:				
Broward Behavioral Health Coalition		34351-16	-	27,951
Lutheran Services Florida, Inc.		CCC-LS003	-	60,750
Southeast Florida Behavioral Health Network		PNC07-1518	-	7,035
Total Block Grants for Community Mental Health Services			-	95,736
Total U.S. Department of Health and Human Services - Indirect Programs			11,007,942	23,204,549
Total Expenditures of Federal Awards			<u>\$ 11,007,942</u>	<u>\$ 23,204,549</u>

Camelot Community Care, Inc.

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

For the year ended June 30, 2017

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
State				
<u>Florida Department of Children and Families</u>				
<i>Out-of-Home Supports</i>	60.074			
Direct Project		HJ300	\$ 463,044	\$ 1,948,632
Pass-through projects from:				
Big Bend Community Based Care		0237	-	4,646
Childnet, Inc.		CAM16EFC	-	214,472
Childnet, Inc.		CAM16TIE	-	24,000
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY17 & ECA-C13-TFC-CCC-FY16	-	108,533
Kids Central, Inc.		C1516-IRP-D001	-	4,389
Sarasota YMCA, Inc.		CAMOHCS16	-	43,865
Subtotal Out-of-Home Supports - Indirect Projects			-	399,905
Total Out-of-Home Supports			463,044	2,348,537
<i>In-Home Supports</i>	60.075			
Direct Project		HJ300	-	1,704
Pass-through projects from:				
Kids Central, Inc.		C1516-IRP-D001	-	48,101
Subtotal In-Home Supports - Indirect Projects			-	48,101
Total In-Home Supports - Indirect Project			-	49,805
<i>CBC - Adoption Services</i>	60.076			
Direct Project		HJ300	30,238	44,794
Total CBC Adoption Services - Direct Project			30,238	44,794
<i>Independent Living Program</i>	60.112			
Direct Project		HJ300	76,659	489,341
Pass-through projects from:				
Eckerd Community Alternatives		ECA-C6-ILS-CCC-FY17	-	74,578
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY17	-	88,619
Subtotal Independent Living Program - Indirect Projects			-	163,197
Total Independent Living Program			76,659	652,538
<i>CBC - Sexually Exploited Children</i>	60.138			
Direct Project		HJ300	62,632	(32,540)
Total CBC - Sexually Exploited Children - Direct Project			62,632	(32,540)
<i>Chafee Extended Foster Care Program</i>	60.141			
Direct Project		HJ300	287,021	465,314
Pass-through projects from:				
Eckerd Community Alternatives		ECA-C6-ILS-CCC-FY17	-	52,737
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY17	-	59,639
Subtotal Chafee Extended Foster Care Program - Indirect Projects			-	112,376
Total Extended Foster Care Program			287,021	577,690

Camelot Community Care, Inc.

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

For the year ended June 30, 2017

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed- Through to Subrecipients	Total Federal/State Expenditures
<i>Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services</i>				
Direct Project	60.155	QJ77F	-	250,000
Total Substance and Mental Health - Crisis Prevention and Stabilization Services - Indirect Project			-	250,000
Total Florida Department of Children and Families - Direct Projects			919,594	3,167,245
Total Florida Department of Children and Families - Indirect Projects			-	723,579
Total Florida Department of Children and Families			919,594	3,890,824
Total Expenditures of State Financial Assistance			919,594	3,890,824
Total Expenditures of Federal Awards and State Financial Assistance			<u>\$11,927,536</u>	<u>\$27,095,373</u>

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

Camelot Community Care, Inc.

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

June 30, 2017

NOTE A - BASIS OF PRESENTATION

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 Children's Network of Southwest Florida, LLC (the "Organization") under programs of the federal government and State of Florida for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of Camelot Community Care, Inc. and Children's Network of Southwest Florida, LLC, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Camelot Community Care, Inc. and Children's Network of Southwest Florida, LLC.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance 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 C - 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 D - CONTINGENCIES

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

Camelot Community Care, Inc.

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

June 30, 2017

NOTE E - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

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

Federal Program Title	Federal CFDA #	Pass-Through Entity Identifying Number	Expenditures
Promoting Safe & Stable Families	93.556	Various	\$ 50,154
Temporary Assistance for Needy Families	93.558	Various	2,477,345
Chafee Education & Training Vouchers Program (ETV)	93.599	Various	(2,325)
Child Welfare Services, State Grants	93.645	Various	230,488
Foster Care (Title IV-E)	93.658	Various	11,244,996
Adoption Assistance	93.659	Various	3,614,338
Chafee Foster Care Independent Living Medical Assistance Program	93.674	Various	388,095
93.778	Various	160,206	
Block Grants for Community Mental Health Services	93.958	Various	1,517,509
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Various	22,000
State Department of Children and Families	93.XXX	Various	31,579
			\$ 19,734,385
Total state funds awarded for matching			

Camelot Community Care, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENT (UNAUDITED)

For the fiscal year ended June 30, 2017

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2017.

Camelot Community Care, Inc.

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2017

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2017.

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/19/2016

CONTRACT #: SEFLBH - PNC07-1518

BUDGET PERIOD: FROM 7/1/2016 TO 6/30/2017

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS											Non-SAMH Cost Center	Total Funding
	STATE SAMH-FUNDED COST CENTERS												
	Program 1												
	Medical Serv	OP Ind	Respite	Incidental	Train/Sup	Assesment	IHOS	Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
IA. STATE SAMH FUNDING													
(1) SE Florida Behavioral Health	\$ 2,217	\$ 37,469	\$ 2,093	\$ 2,078	\$ 23,946	\$ -	\$ -	\$ 67,803	\$ -	\$ 67,803	\$ -	\$ -	\$ 67,803
TOTAL STATE SAMH FUNDING	\$ 2,217	\$ 37,469	\$ 2,093	\$ 2,078	\$ 23,946	\$ -	\$ -	\$ 67,803	\$ -	\$ 67,803	\$ -	\$ -	\$ 67,803
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,761	\$ 468	\$ 8,229	\$ -	\$ 8,229	\$ 327,580	\$ -	\$ 335,809
(2) Medicaid	-	-	-	-	-	169,840	41,032	210,872	-	210,872	827,908	-	1,038,780
(3) Local Government	-	-	-	-	-	-	-	-	-	-	85,312	-	85,312
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Govt. Only	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,601	\$ 41,500	\$ 219,101	\$ -	\$ 219,101	\$ 1,240,800	\$ -	\$ 1,459,901
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions & Donations	-	-	-	-	-	-	-	-	-	-	2,120	-	2,120
(5) Other	-	-	-	-	-	32	29	61	-	61	224	-	285
(6) In-kind	-	-	-	-	-	-	-	-	-	-	2,210	-	2,210
TOTAL ALL OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ 29	\$ 61	\$ -	\$ 61	\$ 4,554	\$ -	\$ 4,615
TOTAL FUNDING	\$ 2,217	\$ 37,469	\$ 2,093	\$ 2,078	\$ 23,946	\$ 177,633	\$ 41,529	\$ 286,965	\$ -	\$ 286,965	\$ 1,245,354	\$ -	\$ 1,532,319

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/19/16

CONTRACT #: SEFLBH - PNC07-1518

BUDGET PERIOD: FROM 7/1/2016 TO 6/30/2017

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS											Non-SAMH Cost Center	Total Expenses
	STATE SAMH-FUNDED COST CENTERS												
	Program 1												
	Medical Serv	OP Ind	Respite	Incidental	Train/Sup	Assessment	IHOS	Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ 1,869	\$ 31,588	\$ 1,765	\$ -	\$ 20,188	\$ 5,387	\$ 45,632	\$ 106,429	\$ -	\$ 106,429	\$ 572,252	\$ 678,681	
(2) Fringe Benefits	374	6,324	353	-	4,042	975	6,875	18,943	-	18,943	111,893	130,836	
TOTAL PERSONNEL EXPENSES	\$ 2,243	\$ 37,912	\$ 2,118	\$ -	\$ 24,230	\$ 6,362	\$ 52,507	\$ 125,372	\$ -	\$ 125,372	\$ 684,145	\$ 809,517	
IIB. OTHER EXPENSES													
(1) Building Occupancy	\$ 218	\$ 3,691	\$ 206	\$ -	\$ 2,359	\$ -	\$ 4,954	\$ 11,428	\$ -	\$ 11,428	\$ 62,452	\$ 73,880	
(2) Professional Services	19	323	18	-	206	-	-	566	-	566	1,091	1,657	
(3) Travel	426	7,197	402	-	4,599	-	6,574	19,198	-	19,198	51,623	70,821	
(4) Equipment	-	-	-	-	-	-	-	-	-	-	4,163	4,163	
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	-	-	-	-	-	125,687	8,058	133,745	-	133,745	37,556	171,301	
(8) Insurance	33	556	31	-	355	52	814	1,841	-	1,841	10,032	11,873	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	69	1,161	65	-	742	1	1,183	3,221	-	3,221	19,609	22,830	
(11) Other	27	455	25	2,078	291	6	2,250	5,132	-	5,132	319,890	325,022	
(12) Donated Items	2	35	2	-	22	-	-	61	-	61	2,837	2,898	
TOTAL OTHER EXPENSES	\$ 794	\$ 13,418	\$ 749	\$ 2,078	\$ 8,574	\$ 125,746	\$ 23,833	\$ 175,192	\$ -	\$ 175,192	\$ 509,253	\$ 684,445	
TOTAL PERSONNEL & OTHER EXPENSES	\$ 3,037	\$ 51,330	\$ 2,867	\$ 2,078	\$ 32,804	\$ 132,108	\$ 76,340	\$ 300,564	\$ -	\$ 300,564	\$ 1,193,398	\$ 1,493,962	
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Admin Service Fee	\$ 342	\$ 5,789	\$ 323	\$ -	\$ 3,700	\$ 541	\$ 8,471	\$ 19,166	\$ -	\$ 19,166	\$ 104,361	\$ 123,527	
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 342	\$ 5,789	\$ 323	\$ -	\$ 3,700	\$ 541	\$ 8,471	\$ 19,166	\$ -	\$ 19,166	\$ 104,361	\$ 123,527	
TOTAL ACTUAL OPERATING EXPENSES	\$ 3,379	\$ 57,119	\$ 3,190	\$ 2,078	\$ 36,504	\$ 132,649	\$ 84,811	\$ 319,730	\$ -	\$ 319,730	\$ 1,297,759	\$ 1,617,489	
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 3,379	\$ 57,119	\$ 3,190	\$ 2,078	\$ 36,504	\$ 132,649	\$ 84,811	\$ 319,730	\$ -	\$ 319,730	\$ 1,297,759	\$ 1,617,489	
IIIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/19/17

CONTRACT #: LSF - L5003

BUDGET PERIOD: FROM 7/1/2016 TO 6/30/2017

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS											Non-SAMH Cost Center	Total Funding
	STATE SAMH-FUNDED COST CENTERS												
	Program 1												
	Info Refer	Intervention	Incidental	Assessment	IHOS	OP Ind	Recovery Support	Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
IA. STATE SAMH FUNDING													
(1) LSF	\$ 125,087	\$ 157,746	\$ 108,764	\$ -	\$ -	\$ -	\$ 25,361	\$ 416,958	\$ -	\$ 416,958	\$ -	\$ -	\$ 416,958
TOTAL STATE SAMH FUNDING	\$ 125,087	\$ 157,746	\$ 108,764	\$ -	\$ -	\$ -	\$ 25,361	\$ 416,958	\$ -	\$ 416,958	\$ -	\$ -	\$ 416,958
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ 484	\$ -	\$ -	\$ 484	\$ -	\$ 484	\$ 297,928	\$ -	\$ 298,412
(2) Medicaid	-	-	-	137,587	119,132	-	-	256,719	-	256,719	624,447	-	881,166
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING	\$ -	\$ -	\$ -	\$ 137,587	\$ 119,616	\$ -	\$ -	\$ 257,203	\$ -	\$ 257,203	\$ 922,375	\$ -	\$ 1,179,578
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions & Donations	-	200	-	-	110	-	-	310	-	310	350	-	660
(5) Other	-	14	-	-	274	-	-	288	-	288	1,993	-	2,281
(6) In-kind	-	250	-	-	-	-	-	250	-	250	750	-	1,000
TOTAL ALL OTHER REVENUES	\$ -	\$ 464	\$ -	\$ -	\$ 384	\$ -	\$ -	\$ 848	\$ -	\$ 848	\$ 3,093	\$ -	\$ 3,941
TOTAL FUNDING	\$ 125,087	\$ 158,210	\$ 108,764	\$ 137,587	\$ 120,000	\$ -	\$ 25,361	\$ 675,009	\$ -	\$ 675,009	\$ 925,468	\$ -	\$ 1,600,477

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/19/17

CONTRACT #: LSF - L5003

BUDGET PERIOD: FROM 7/1/2016 TO 6/30/2017

PART I: ACTUAL FUNDING SOURCES AND REVENUES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS											Non-SAMH Cost Center	Total Expenses
	STATE SAMH-FUNDED COST CENTERS							Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
	Program 1												
	Info Refer	Intervention	Incidental	Assessment	IHOS	OP Ind	Recovery Support						
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ 95,287	\$ 120,519	\$ -	\$ 3,360	\$ 124,672	\$ -	\$ 19,319	\$ 363,157	\$ -	\$ 363,157	\$ 352,583	\$ 715,740	
(2) Fringe Benefits	17,743	22,441	-	560	25,531	-	3,597	69,872	-	69,872	73,493	143,365	
TOTAL PERSONNEL EXPENSES	\$ 113,030	\$ 142,960	\$ -	\$ 3,920	\$ 150,203	\$ -	\$ 22,916	\$ 433,029	\$ -	\$ 433,029	\$ 426,076	\$ 859,105	
IIB. OTHER EXPENSES													
(1) Building Occupancy	\$ 7,315	\$ 9,252	\$ -	\$ -	\$ 21,967	\$ -	\$ 1,483	\$ 40,017	\$ -	\$ 40,017	\$ 30,848	\$ 70,865	
(2) Professional Services	-	-	-	-	304	-	-	304	-	304	967	1,271	
(3) Travel	10,817	13,681	-	-	2,665	-	2,193	29,356	-	29,356	36,737	66,093	
(4) Equipment	153	193	-	-	468	-	31	845	-	845	1,085	1,930	
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	-	-	-	88,330	32,543	-	-	120,873	-	120,873	29,042	149,915	
(8) Insurance	1,749	2,212	-	69	2,369	-	355	6,754	-	6,754	6,472	13,226	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	2,037	2,576	-	-	6,556	-	413	11,582	-	11,582	9,000	20,582	
(11) Other	1,854	2,344	108,764	22	1,726	-	376	115,086	-	115,086	290,852	405,938	
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	1,000	1,000	
TOTAL OTHER EXPENSES	\$ 23,925	\$ 30,258	\$ 108,764	\$ 88,421	\$ 68,598	\$ -	\$ 4,851	\$ 324,817	\$ -	\$ 324,817	\$ 406,003	\$ 730,820	
TOTAL PERSONNEL & OTHER EXPENSES	\$ 136,955	\$ 173,218	\$ 108,764	\$ 92,341	\$ 218,801	\$ -	\$ 27,767	\$ 757,846	\$ -	\$ 757,846	\$ 832,079	\$ 1,589,925	
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Admin Service Fee	\$ 17,353	\$ 21,948	\$ -	\$ 692	\$ 23,454	\$ -	\$ 3,518	\$ 66,965	\$ -	\$ 66,965	\$ 64,289	\$ 131,254	
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 17,353	\$ 21,948	\$ -	\$ 692	\$ 23,454	\$ -	\$ 3,518	\$ 66,965	\$ -	\$ 66,965	\$ 64,289	\$ 131,254	
TOTAL ACTUAL OPERATING EXPENSES	\$ 154,308	\$ 195,166	\$ 108,764	\$ 93,033	\$ 242,255	\$ -	\$ 31,285	\$ 824,811	\$ -	\$ 824,811	\$ 896,368	\$ 1,721,179	
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 154,308	\$ 195,166	\$ 108,764	\$ 93,033	\$ 242,255	\$ -	\$ 31,285	\$ 824,811	\$ -	\$ 824,811	\$ 896,368	\$ 1,721,179	
IIIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/19/17

CONTRACT #: BBHC - 34351-16

BUDGET PERIOD: FROM 7/1/2016 TO 6/30/2017

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS							Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Non-SAMH Cost Center	Total Funding
	Program 1											
	IHOS	Incidental	Client Supervision	Assessment	Supportive Housing	Case Management						
IA. STATE SAMH FUNDING												
(1) Lauderdale CMH	\$ 125,048	\$ 3,646	\$ 29,382	\$ 1,492	\$ 10,713	\$ -	\$ 170,281	\$ -	\$ 170,281	\$ -	\$ 170,281	
(2) Lauderdale AMH	-	1,474	7,539	-	-	32,339	41,352	-	41,352	-	41,352	
TOTAL STATE SAMH FUNDING	\$ 125,048	\$ 5,120	\$ 36,921	\$ 1,492	\$ 10,713	\$ 32,339	\$ 211,633	\$ -	\$ 211,633	\$ -	\$ 211,633	
IB. OTHER GOVERNMENT FUNDING												
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ 38,853	\$ -	\$ -	\$ 38,853	\$ -	\$ 38,853	\$ 548,574	\$ 587,427	
(2) Medicaid	243,992	-	-	84,284	-	-	328,276	-	328,276	406,947	735,223	
(3) Local Government	194,808	-	-	-	-	-	194,808	-	194,808	909,843	1,104,651	
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-	-	
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER GOVERNMENT FUNDING	\$ 438,800	\$ -	\$ -	\$ 123,137	\$ -	\$ -	\$ 561,937	\$ -	\$ 561,937	\$ 1,865,364	\$ 2,427,301	
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	
(4) Contributions & Donations	-	-	-	-	-	-	-	-	-	873	873	
(5) Other	87	-	-	-	-	-	87	-	87	17	104	
(6) In-kind	-	-	-	-	-	-	-	-	-	1,755	1,755	
TOTAL ALL OTHER REVENUES	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87	\$ -	\$ 87	\$ 2,645	\$ 2,732	
TOTAL FUNDING	\$ 563,935	\$ 5,120	\$ 36,921	\$ 124,629	\$ 10,713	\$ 32,339	\$ 773,657	\$ -	\$ 773,657	\$ 1,868,009	\$ 2,641,666	

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/19/17

CONTRACT #: BBHC - 34351-16

BUDGET PERIOD: FROM 7/1/2016 TO 6/30/2017

PART I: ACTUAL FUNDING SOURCES AND REVENUES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS										Non-SAMH Cost Center	Total Expenses
	STATE SAMH-FUNDED COST CENTERS											
	Program 1											
	IHOS	Incidental	Client Supervision	Assessment	Supportive Housing	Case Management	Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
IIA. PERSONNEL EXPENSES												
(1) Salaries	\$ 350,652	\$ 3,184	\$ 22,957	\$ 77,493	\$ 6,661	\$ 20,108	\$ 481,055	\$ -	\$ 481,055	\$ 1,035,593	\$ 1,516,648	
(2) Fringe Benefits	72,284	656	4,733	15,975	1,373	4,145	99,166	-	99,166	184,972	284,138	
TOTAL PERSONNEL EXPENSES	\$ 422,936	\$ 3,840	\$ 27,690	\$ 93,468	\$ 8,034	\$ 24,253	\$ 580,221	\$ -	\$ 580,221	\$ 1,220,565	\$ 1,800,786	
IIB. OTHER EXPENSES												
(1) Building Occupancy	\$ 39,942	\$ 297	\$ 2,142	\$ -	\$ 621	\$ 1,876	\$ 44,878	\$ -	\$ 44,878	\$ 102,771	\$ 147,649	
(2) Professional Services	106	1	6	-	2	5	120	-	120	239	359	
(3) Travel	12,472	113	817	2,756	237	715	17,110	-	17,110	42,372	59,482	
(4) Equipment	1,674	15	110	370	32	96	2,297	-	2,297	2,879	5,176	
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	40,994	372	2,684	9,060	779	2,351	56,240	-	56,240	31,291	87,531	
(8) Insurance	6,203	56	406	1,371	118	356	8,510	-	8,510	17,955	26,465	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	5,039	46	330	1,114	96	289	6,914	-	6,914	19,520	26,434	
(11) Other	5,240	48	343	1,158	100	300	7,189	-	7,189	189,571	196,760	
(12) Donated Items	-	-	-	-	-	-	-	-	-	1,755	1,755	
TOTAL OTHER EXPENSES	\$ 111,670	\$ 948	\$ 6,838	\$ 15,829	\$ 1,985	\$ 5,988	\$ 143,258	\$ -	\$ 143,258	\$ 408,353	\$ 551,611	
TOTAL PERSONNEL & OTHER EXPENSES	\$ 534,606	\$ 4,788	\$ 34,528	\$ 109,297	\$ 10,019	\$ 30,241	\$ 723,479	\$ -	\$ 723,479	\$ 1,628,918	\$ 2,352,397	
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Admin Service Fee	\$ 65,603	\$ 596	\$ 4,295	\$ 14,498	\$ 1,246	\$ 3,762	\$ 90,000	\$ -	\$ 90,000	\$ 189,907	\$ 279,907	
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 65,603	\$ 596	\$ 4,295	\$ 14,498	\$ 1,246	\$ 3,762	\$ 90,000	\$ -	\$ 90,000	\$ 189,907	\$ 279,907	
TOTAL ACTUAL OPERATING EXPENSES	\$ 600,209	\$ 5,384	\$ 38,823	\$ 123,795	\$ 11,265	\$ 34,003	\$ 813,479	\$ -	\$ 813,479	\$ 1,818,825	\$ 2,632,304	
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 600,209	\$ 5,384	\$ 38,823	\$ 123,795	\$ 11,265	\$ 34,003	\$ 813,479	\$ -	\$ 813,479	\$ 1,818,825	\$ 2,632,304	
III. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	