

CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS

CAMELOT COMMUNITY CARE, INC.

June 30, 2019

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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, 2019, 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, 2019, 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

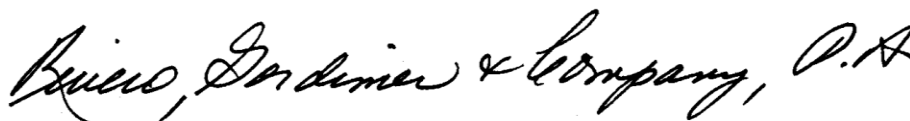
Other Information

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, 2019, 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, 2019

Camelot Community Care, Inc.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Cash and cash equivalents (notes A7 and A8)	\$ 2,887,590	\$ 58,006	\$ 2,945,596
Accounts receivable (note A9)	4,428,708	-	4,428,708
Prepaid expenses	519,379	-	519,379
	<hr/>	<hr/>	<hr/>
Total current assets	7,835,677	58,006	7,893,683
Deposits	243,627	-	243,627
Property and equipment, net (notes A10 and B)	195,756	-	195,756
Investments (note C)	100,531	-	100,531
Beneficial interest in assets held by others (note A11 and C)	-	300,000	300,000
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 8,375,591</u>	<u>\$ 358,006</u>	<u>\$ 8,733,597</u>
LIABILITIES AND NET ASSETS			
Accounts payable	\$ 3,500,828	\$ -	\$ 3,500,828
Accrued expenses	378,859	-	378,859
Accrued salaries, wages, and benefits	1,045,023	-	1,045,023
Deferred revenue	58,667	-	58,667
Line of credit payable (note D)	-	-	-
	<hr/>	<hr/>	<hr/>
Total current liabilities	4,983,377	-	4,983,377
Refundable advances (notes A12)	1,172,482	-	1,172,482
Commitments and contingencies (note F)	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	6,155,859	-	6,155,859
Net assets (notes A3, J and K)	<u>2,219,732</u>	<u>358,006</u>	<u>2,577,738</u>
	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 8,375,591</u>	<u>\$ 358,006</u>	<u>\$ 8,733,597</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, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support (note A12)			
Revenue from client fees, net	\$ 71,537,194	\$ -	\$ 71,537,194
Contributions and other income	423,408	30,491	453,899
	<u>71,960,602</u>	<u>30,491</u>	<u>71,991,093</u>
Total revenue and support before net assets released from restrictions			
	<u>71,960,602</u>	<u>30,491</u>	<u>71,991,093</u>
Transfer of funds to beneficial interest in funds held by others	(300,000)	300,000	-
Assets released from restrictions	25,672	(25,672)	-
	<u>71,686,274</u>	<u>304,819</u>	<u>71,991,093</u>
Total revenue and support			
	<u>71,686,274</u>	<u>304,819</u>	<u>71,991,093</u>
Expenses (note A15)			
Program services			
Community behavioral health	2,778,201	-	2,778,201
School based services	1,277,747	-	1,277,747
Juvenile justice services	3,780,353	-	3,780,353
Independent living	2,028,678	-	2,028,678
Foster care	6,288,978	-	6,288,978
Adoptions	264,172	-	264,172
Child welfare case management	8,296,816	-	8,296,816
Crisis response	635,355	-	635,355
Lead agency services	40,750,027	-	40,750,027
	<u>66,100,327</u>	<u>-</u>	<u>66,100,327</u>
Supporting services	5,537,489	-	5,537,489
	<u>71,637,816</u>	<u>-</u>	<u>71,637,816</u>
Total expenses			
	<u>71,637,816</u>	<u>-</u>	<u>71,637,816</u>
Change in net assets	48,458	304,819	353,277
Net assets at beginning of year	2,171,274	53,187	2,224,461
Net assets at end of year	<u>\$ 2,219,732</u>	<u>\$ 358,006</u>	<u>\$ 2,577,738</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, 2019

	Program Services									Supporting Services	Combined Total	
	Community Behavioral Health	School Based Services	Juvenile Justice Services	Independent Living	Foster Care	Adoptions	Child Welfare Case Management	Crisis Response	Lead Agency			Total Program Services
Personnel expenses												
Payroll	\$ 1,134,874	\$ 1,012,135	\$ 2,314,112	\$ 1,292,560	\$ 2,874,560	\$ 190,374	\$ 6,213,906	\$ 330,529	\$ 7,274,570	\$ 22,637,620	\$ 3,738,148	\$ 26,375,768
Benefits	233,994	199,200	385,764	293,163	624,303	38,629	1,266,881	45,819	1,408,007	4,495,760	676,052	5,171,812
Total personnel expenses	<u>1,368,868</u>	<u>1,211,335</u>	<u>2,699,876</u>	<u>1,585,723</u>	<u>3,498,863</u>	<u>229,003</u>	<u>7,480,787</u>	<u>376,348</u>	<u>8,682,577</u>	<u>27,133,380</u>	<u>4,414,200</u>	<u>31,547,580</u>
Other expenses												
Outside contractors	1,014,906	7,658	851,131	-	173,929	1,597	-	-	-	2,049,221	-	2,049,221
Other employee expenses	58,435	11,160	123,451	95,638	274,624	10,434	527,883	26,062	470,093	1,597,780	168,490	1,766,270
Staff recruitment and retention	6,146	10,724	4,940	2,831	11,375	5	14,602	1,070	108	51,801	8,022	59,823
Client expenses	18,034	9,082	15,747	96,148	19,005	115	33,723	54,525	538,480	784,859	3,468	788,327
Foster parent payments	21	-	12	1,040	1,724,335	4,136	1,084	-	12,777,910	14,508,538	-	14,508,538
Fund raising expense	252	584	263	5,955	21,901	4	3,036	40,392	201,088	273,475	12,293	285,768
Business promotions and marketing	207	-	-	645	4,458	-	500	-	-	5,810	10,885	16,695
Facilities management	234,666	-	34,358	158,827	386,079	1,677	1,468	39,160	1,325,064	2,181,299	187,489	2,368,788
Commercial insurance	18,359	11,880	29,236	27,800	44,549	-	123,762	19,311	209,736	484,633	27,918	512,551
Professional services	7,716	-	1,347	5,644	17,808	16,444	837	-	15,610,962 *	15,660,758	167,074	15,827,832
Other operating expenses	41,258	12,215	15,341	43,298	88,575	116	108,916	77,129	911,882	1,298,730	472,292	1,771,022
Depreciation expense	9,333	3,109	4,651	5,129	23,477	641	218	1,358	22,127	70,043	18,479	88,522
Interest expense	-	-	-	-	-	-	-	-	-	-	46,879	46,879
Total other expenses	<u>1,409,333</u>	<u>66,412</u>	<u>1,080,477</u>	<u>442,955</u>	<u>2,790,115</u>	<u>35,169</u>	<u>816,029</u>	<u>259,007</u>	<u>32,067,450</u>	<u>38,966,947</u>	<u>1,123,289</u>	<u>40,090,236</u>
Total expenses	<u>\$ 2,778,201</u>	<u>\$ 1,277,747</u>	<u>\$ 3,780,353</u>	<u>\$ 2,028,678</u>	<u>\$ 6,288,978</u>	<u>\$ 264,172</u>	<u>\$ 8,296,816</u>	<u>\$ 635,355</u>	<u>\$ 40,750,027</u>	<u>\$ 66,100,327</u>	<u>\$ 5,537,489</u>	<u>\$ 71,637,816</u>

* Amount is net \$6,012,067 of intercompany eliminated expenses - See NOTE H

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, 2019

Cash flows from operating activities	
Change in net assets	<u>\$ 353,277</u>
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	88,522
Gain on sale of property and equipment	(11,428)
Changes in operating assets and liabilities	
Accounts receivable	(1,677,661)
Prepaid expenses	7,264
Deposits	(49,086)
Unrealized change in investments value	29,722
Accounts payable	796,134
Accrued expenses	(120,319)
Accrued salaries, wages, and benefits	(103,509)
Deferred revenue and refundable advances	(224,079)
Total adjustments	<u>(1,264,440)</u>
Net cash used by operating activities	<u>(911,163)</u>
Cash flows from investing activities	
Purchase of beneficial interest in funds held by others	(300,000)
Purchases of property and equipment	<u>(35,438)</u>
Net cash used by investing activities	<u>(335,438)</u>
Cash flows from financing activities	
Net payments on line of credit	<u>(47,733)</u>
Net cash used by financing activities	<u>(47,733)</u>
Net change in cash and cash equivalents	(1,294,334)
Cash and cash equivalents at beginning of year	<u>4,239,930</u>
Cash and cash equivalents at end of year	<u><u>\$ 2,945,596</u></u>
Supplemental disclosures of cash flow information	
Cash paid during the year	
Interest	<u>\$ 46,879</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, 2019

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

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

1. Nature of Organization

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

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

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

2. Principles of Consolidation

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

3. Basis of Accounting

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

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

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

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

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

4. Change in Accounting Principle

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. During fiscal year 2019, the Organization adopted ASU 2016-14. The major changes include:

- Requiring the presentation of only two classes of net assets now titled “net assets without donor restrictions” and “net assets with donor restrictions”
- Modifying the presentation of underwater endowment funds and related disclosures
- Requiring the use of the placed in-service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise
- Requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate functional expense statement, or in the notes and disclose a summary of the allocation methods use to allocate costs
- Requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources
- Presenting investment return net of external and direct internal investment expenses
- Modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements.

Adoption of the ASU 2016-14 did not result in any reclassifications or restatements to net assets or changes in net assets.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

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

5. Use of Estimates

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

6. Liquidity

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

7. Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments and securities purchased with a maturity of three months or less to be cash equivalents. Cash equivalents approximated \$2,316,000 at June 30, 2019.

8. Concentration of Credit Risk

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

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

The Organization receives a substantial amount of its support directly from the State of Florida Department of Children and Families (approximately 66% of total revenues for the year ended June 30, 2019). Any significant reduction in the level of this support could have an effect on the Organization's programs.

9. Accounts Receivable

The majority of the Organization's accounts receivable is due from governmental agencies or governmental related pass-through agencies. Due to budgetary changes and other contractual adjustments, the actual realizable value of such accounts receivable is subject to change. Accordingly, at June 30, 2019, the provision for estimated contractual adjustments was \$7,237.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

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

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, 2019. The ultimate amount of accounts receivable that become uncollectible could differ from those estimated. Recoveries are recognized in the period they are received.

10. Property and Equipment

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

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

11. Beneficial Interest in Assets Held by Others

The Organization has transferred assets to a community foundation which holds the funds for the benefit of the Organization. When a nonprofit transfers assets to a charitable trust or community foundation in which the resource provider names itself as beneficiary, the economic benefit of the transferred assets remains with the resource provider. The asset received in exchange is a beneficial interest in assets held by others, measured at the fair value of the asset contributed. Changes in the value are recognized in the statement of activities as "change in value of beneficial interest in funds held by others." There was no change in value of beneficial interest in assets held by others at June 30, 2019.

12. Revenue Recognition and Refundable Advances

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

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

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

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

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

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

13. Contributed Items and Services

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

14. Income Taxes

Camelot Community Care, Inc., Children's Network of Southwest Florida, LLC, and Bright Future for Families, Inc. have been recognized as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively. Accordingly, no provision for income taxes has been presented in these financial statements. Camelot Community Care, Inc. and Bright Future for Families, Inc. comply with tax reporting requirements individually, as separate organizations. 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 2016 and after remain subject to examination by federal and state taxing authorities.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

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

15. Functional Allocation of Expenses

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

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2019:

Computers and related software	\$ 917,527
Furniture and fixtures	63,524
Leasehold improvements	192,648
Automobiles	28,414
	<u>1,202,113</u>
Less accumulated depreciation and amortization	<u>(1,006,357)</u>
	<u>\$ 195,756</u>

NOTE C - FAIR VALUE MEASUREMENTS

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

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

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

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

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE C - FAIR VALUE MEASUREMENTS - Continued

- 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, 2019:

Investments:

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

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

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

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

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE C - FAIR VALUE MEASUREMENTS – Continued

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Membership units in health management organization	\$ 89,736	\$ -	\$ -	89,736
Beneficial interests in assets held by others	300,000	-	-	300,000
Common stock	<u>10,795</u>	<u>10,795</u>	<u>-</u>	<u>-</u>
	<u>\$ 400,531</u>	<u>\$ 10,795</u>	<u>\$ -</u>	<u>\$ 389,736</u>

The table below sets forth a summary of changes in fair value of the Organization's level 3 investment assets for the year ended June 30, 2019:

Balance, beginning of year	\$ 120,955
Transfer of funds to beneficial interest in funds held by others	300,000
Distributions	<u>(31,219)</u>
Balance, end of year	<u>\$ 389,736</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 (5.50% at June 30, 2019) plus .25%. Borrowings under the line of credit are collateralized principally by all of the Organization's assets. The balance outstanding on the line of credit was \$-0- at June 30, 2019.

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 service revenue under this agreement for the year ended June 30, 2019 was \$121,825.

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 on cancelable operating leases during the year ended June 30, 2019.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE F - COMMITMENTS AND CONTINGENCIES - Continued

Approximate future minimum lease payments required under all non-cancelable operating leases at June 30, 2019 are as follows:

<u>Year ending June 30,</u>	
2020	\$ 1,736,000
2021	1,574,000
2022	1,235,000
2023	885,000
2024	815,000
2025	<u>12,000</u>
Total minimum future payments	<u>\$ 6,257,000</u>

Rent expense for the Organization for the year ended June 30, 2019 was approximately \$2,135,000.

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, 2019 were approximately \$72,000.

3. Contingencies

Occasionally the Organization may be involved in legal actions or disputes. At June 30, 2019, no actions exist, which in management's opinion, would have a material effect on the Organization's financial position.

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

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.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

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 16-CP-CSA-8121-01 and 19-CP-CSA-8121-01, with Broward County; contract 34351-17 and 34351-18 with Broward Behavioral Health Coalition; and contract CCC-LS003, with LSF Health Systems, LLC.

NOTE H - RELATED PARTY TRANSACTIONS AND BALANCES

CNSF contracts with Camelot to perform certain lead agency services related to its main contract with the Florida Department of Children and Families. Total revenue recognized by Camelot for CNSF lead agency services performed was \$6,012,067 for the year ending June 30, 2019. A receivable balance of \$209,294 remained at year end June 30, 2019 for revenue recognized by Camelot related to the above services. All revenues, expenses and receivables were eliminated in consolidation.

NOTE I - 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, 2019, reduced by amounts not available for general use because of contractual, donor-imposed restrictions or board designated restrictions within one year of the statement of financial position date:

Total financial assets	<u>\$ 8,733,597</u>
Less amounts not available to be used within one year	
Trust accounts	222,983
Prepaid expenses	519,379
Deposits	243,627
Property and equipment, net of accumulated depreciation and amortization	195,756
Investments	100,531
Beneficial interest in funds held for others	<u>300,000</u>
Total assets not available to be used within one year	<u>1,582,276</u>
Total financial assets available within one year for general expenditures within one year	<u><u>\$ 7,151,321</u></u>

The Organization also had a line of credit with credit available of \$2,000,000 at June 30, 2019 to meet operational needs if determined necessary by management – see note D.

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE J - ENDOWMENT FUND

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

Interpretation of Relevant Law

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

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

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

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

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE J - ENDOWMENT FUND - Continued

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 \$100,000 as of June 30, 2019. The Organization’s transferred amount of \$300,000 to establish the endowment fund is considered an asset of the Organization. The value of this investment account held for the benefit of the Organization by CFTB was \$300,000 as of June 30, 2019.

Return Objectives, Risk Parameters, and Strategies

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

Spending Policy and how the Investment Objective Relates to Spending Policy

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

The spending policy calculates the amount of money annually distributed from the Organization’s endowed funds. The current spending policy is to distribute 5% of the value of the assets as of December 31st of the previous year. Distributions from the endowment during the year ended June 30, 2019 included amounts that had not been distributed during prior years.

NOTE K - NET ASSETS WITH DONOR RESTRICTIONS

The Organization’s net assets with donor restrictions are primarily restricted for the following purposes at June 30, 2019:

Restricted cash with donor purpose restrictions	\$ 58,006
Beneficial interest in assets held by others	<u>300,000</u>
	<u>\$ 358,006</u>

Camelot Community Care, Inc.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE K - NET ASSETS WITH DONOR RESTRICTIONS - Continued

Net assets released from restrictions due to time purpose conditions being met were \$25,672 for the year ended June 30, 2019.

NOTE L - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2019 as of December 27, 2019 which is the date the financial statements were available to be issued.

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, 2019



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

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

Herman V. Lazzara
Marc D. Sasser
Sam A. Lazzara
Kevin R. Bass
Jonathan E. Stein
Richard B. Gordimer, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

Stephen G. Douglas
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Christopher F. Terrigino
James K. O'Connor

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, 2019, 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, 2019.

Internal Control Over Financial Reporting

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

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

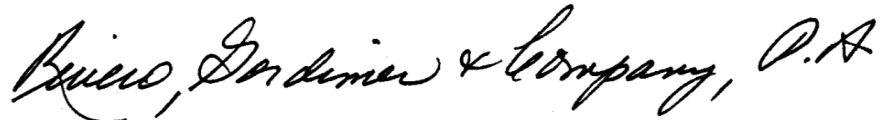
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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

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

Tampa, Florida
December 27, 2019

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, 2019



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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, 2019. 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, 2019.

Report on Internal Control Over Compliance

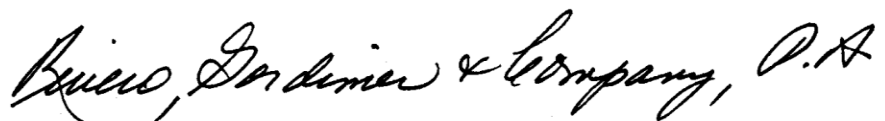
Management of Camelot Community Care, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Camelot Community Care, Inc.'s internal 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, 2019



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

CAMELOT COMMUNITY CARE, INC.

June 30, 2019

Camelot Community Care, Inc.

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

June 30, 2019

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>
93.658	Foster Care Title IV-E

State Project

<u>CSFA Number</u>	<u>Name of State Project</u>
60.074	Out-of-Home Supports
60.183	CBC - Purchase of Therapeutic Services for Children

Dollar threshold used to distinguish between Type A and Type B programs - Federal programs: \$ 838,384

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

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

Camelot Community Care, Inc.

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

June 30, 2019

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2019.

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

No matters were reported for the year ended June 30, 2019.

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, 2019

	Children's Network of Southwest Florida, LLC	Camelot Community Care, Inc.	Bright Future for Families, Inc.	Eliminations	Consolidated
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 2,472,341	\$ 473,255	\$ -	\$ -	\$ 2,945,596
Accounts receivable, net	2,168,973	2,469,029	-	(209,294)	4,428,708
Prepaid expenses	413,541	105,162	676	-	519,379
Total current assets	5,054,855	3,047,446	676	(209,294)	7,893,683
Deposits	115,215	128,412	-	-	243,627
Property and equipment, net	111,082	84,674	-	-	195,756
Investments	89,736	10,795	-	-	100,531
Beneficial interest in assets held by others	-	300,000	-	-	300,000
Total assets	<u>\$ 5,370,888</u>	<u>\$ 3,571,327</u>	<u>\$ 676</u>	<u>\$ (209,294)</u>	<u>\$ 8,733,597</u>
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	\$ 2,965,350	\$ 711,559	\$ 33,213	(209,294)	\$ 3,500,828
Accrued expenses	225,411	153,448	-	-	378,859
Accrued salaries, wages and benefits	304,404	740,619	-	-	1,045,023
Deferred revenue	-	58,667	-	-	58,667
Line of credit payable	-	-	-	-	-
Total current liabilities	3,495,165	1,664,293	33,213	(209,294)	4,983,377
Refundable advances	1,172,482	-	-	-	1,172,482
Total liabilities	4,667,647	1,664,293	33,213	(209,294)	6,155,859
NET ASSETS					
Without donor restrictions (deficit)	703,241	1,549,028	(32,537)	-	2,219,732
With donor restrictions	-	358,006	-	-	358,006
Total net assets	<u>703,241</u>	<u>1,907,034</u>	<u>(32,537)</u>	<u>-</u>	<u>2,577,738</u>
Total liabilities and net assets	<u>\$ 5,370,888</u>	<u>\$ 3,571,327</u>	<u>\$ 676</u>	<u>\$ (209,294)</u>	<u>\$ 8,733,597</u>

Camelot Community Care, Inc.

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2019

	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	\$ 47,694,425	\$ 29,854,836	\$ -	\$ (6,012,067)	\$ 71,537,194
Contributions and other revenue	268,293	185,606	-	-	453,899
Total revenue and support	47,962,718	30,040,442	-	(6,012,067)	71,991,093
Expenses					
Program services	46,561,009	25,551,385	-	(6,012,067)	66,100,327
Supporting services	1,187,250	4,349,732	507	-	5,537,489
Total expenses	47,748,259	29,901,117	507	(6,012,067)	71,637,816
Change in net assets	214,459	139,325	(507)	-	353,277
Net assets (deficit) at beginning of year	488,782	1,767,709	(32,030)	-	2,224,461
Net assets (deficit) at end of year	\$ 703,241	\$ 1,907,034	\$ (32,537)	\$ -	\$ 2,577,738

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

CAMELOT COMMUNITY CARE, INC.

For the year ended June 30, 2019

Camelot Community Care, Inc.

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2019

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	\$ 523,848	\$ 523,848
Childnet, Inc.		PCAM18FHM	-	801
Childnet, Inc.		PCAM18FFT	-	190,152
Childnet, Inc.		PCAM18EFC	-	286
Childnet, Inc.		CAM18EFC	-	337
Childnet, Inc.		CAM18FHM	-	368
Childrens Home Network		CHN-C13-CPA-CCC-FY19	-	564
Communities Connected for Kids, Inc.		CCK19-102	-	891
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY19	-	292
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C13)	-	662
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C6)	-	365
Eckerd Community Alternatives		ECA-C13-TFC-CCC-FY20	-	1,711
Eckerd Community Alternatives		ECA-13-SA-CCC-FY19	-	40,933
Partnership for Strong Families, Inc.		PCM729	-	7,153
Partnership for Strong Families, Inc.		PCM739	-	11,580
Sarasota YMCA, Inc.		CAMOHCS18	-	192
Total Promoting Safe and Stable Families			<u>523,848</u>	<u>780,135</u>
<i>Temporary Assistance for Needy Families (TANF)</i>	93.558			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	1,369,238	3,375,344
Childnet, Inc.		PCAM18FHM	-	20,686
Childnet, Inc.		PCAM18EFC	-	7,283
Childnet, Inc.		CAM18EFC	-	8,726
Childnet, Inc.		CAM18FHM	-	9,501
Childrens Home Network		CHN-C13-CPA-CCC-FY19	-	11,992
Communities Connected for Kids, Inc.		CCK19-102	-	18,947
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY19	-	11,498
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C13)	-	14,069
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C6)	-	7,769
Eckerd Community Alternatives		ECA-C13-TFC-CCC-FY20	-	67,403
Our Kids of Miami Dade/Monroe, Inc.		5000-148	-	73,873
Partnership for Strong Families, Inc.		PCM739	-	371,240
Partnership for Strong Families, Inc.		PCM729	-	229,310
Sarasota YMCA, Inc.		CAMOHCS18	-	7,558
Total Temporary Assistance for Needy Families (TANF)			<u>1,369,238</u>	<u>4,235,199</u>
<i>Grants to States for Access and Visitation Programs</i>	93.597			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	21,859	21,859
Total Grants to States for Access and Visitation Program			<u>21,859</u>	<u>21,859</u>

Camelot Community Care, Inc.

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

For the year ended June 30, 2019

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>Chafee Education and Training Vouchers Program (ETV)</i>	93.599			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	932
Total Chafee Education and Training Vouchers Program (ETV)			-	932
<i>Stephanie Tubbs Jones Child Welfare Services Program</i>	93.645			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	461,210	952,670
Childnet, Inc.		PCAM18FHM	-	7,655
Childnet, Inc.		PCAM18EFC	-	2,549
Childnet, Inc.		CAM18EFC	-	3,243
Childnet, Inc.		CAM18FHM	-	3,531
Childrens Home Network		CHN-C13-CPA-CCC-FY19	-	6,549
Communities Connected for Kids, Inc.		CCK19-102	-	10,344
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY19	-	2,303
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C13)	-	7,681
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C6)	-	4,241
Eckerd Community Alternatives		ECA-C13-TFC-CCC-FY20	-	13,502
Partnership for Strong Families. Inc.		PCM729	-	56,125
Partnership for Strong Families. Inc.		PCM739	-	90,864
Sarasota YMCA, Inc.		CAMOHCS18	-	1,514
Total Stephanie Tubbs Jones Child Welfare Services Program			461,210	1,162,771
<i>Foster Care Title IV-E</i>	93.658			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	4,867,654	9,795,077
Childnet, Inc.		PCAM18FHM	-	49,731
Childnet, Inc.		PCAM18EFC	-	17,626
Childnet, Inc.		CAM18EFC	-	20,957
Childnet, Inc.		CAM18FHM	-	22,830
Childrens Home Network		CHN-C13-CPA-CCC-FY19	-	49,771
Communities Connected for Kids, Inc.		CCK19-102	-	78,122
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY19	-	10,738
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C13)	-	59,603
Eckerd Community Alternatives		ECA-C13-OCS-CCC FY19 (C6)	-	32,128
Eckerd Community Alternatives		ECA-C13-TFC-CCC-FY20	-	62,948
Eckerd Community Alternatives		(C13)	-	16,608
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	15,129
Partnership for Strong Families. Inc.		PCM729	-	493,359
Partnership for Strong Families. Inc.		PCM739	-	798,721
Sarasota YMCA, Inc.		CAMOHCS18	-	46,215
Total Foster Care Title IV-E			4,867,654	11,569,563

Camelot Community Care, Inc.

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

For the year ended June 30, 2019

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>Adoption Assistance</i>	93.659			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	900,910	6,158,880
Childnet, Inc.		PCAM18FHM	-	11,117
Childnet, Inc.		PCAM18EFC	-	61,667
Childnet, Inc.		CAM18EFC	-	62,593
Childnet, Inc.		CAM18FHM	-	5,108
Childrens Home Network		CHN-C13-CPA-CCC-FY19	-	11,375
Communities Connected for Kids, Inc.		CCK19-102	-	17,892
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY19	-	4,114
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C13)	-	11
Eckerd Community Alternatives		ECA-C13-OCS-CCC-FY19 (C6)	-	7,337
Eckerd Community Alternatives		ECA-C13-OCS-CCC-FY19 (C13)	-	13,298
Eckerd Community Alternatives		ECA-C13-TFC-CCC-FY20	-	24,114
Eckerd Community Alternatives		ECA-C13-SA-CCC-FY19	-	3,323
Partnership for Strong Families, Inc.		PCM739	-	175,851
Partnership for Strong Families, Inc.		PCM729	-	108,621
Sarasota YMCA, Inc.		CAMOHCS18	-	2,704
Total Adoption Assistance			<u>900,910</u>	<u>6,668,005</u>
<i>Social Services Block Grant</i>	93.667			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	1,129,306	1,736,021
Childnet, Inc.		PCAM18EFC	-	40,879
Childnet, Inc.		CAM18EFC	-	40,972
Sarasota YMCA, Inc.		CAMOHCS18	-	33,636
Total Social Services Block Grant			<u>1,129,306</u>	<u>1,851,508</u>
<i>Child Abuse and Neglect State Grants</i>	93.669			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	41,174	61,784
Total Child Abuse and Neglect State Grants			<u>41,174</u>	<u>61,784</u>
<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	155,516	626,598
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C13)	-	415,434
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 (C6)	-	323,276
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			<u>155,516</u>	<u>1,365,308</u>

Camelot Community Care, Inc.

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

For the year ended June 30, 2019

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>Medical Assistance Program</i>	93.778			
Pass-through programs from:				
Florida Department of Children and Families		HJ300	-	177,662
Total Medical Assistance Program			-	177,662
<i>Block Grants for Community Mental Health Services</i>	93.958			
Pass-through programs from:				
Broward Behavioral Health Coalition		34351-17-4	-	21,593
Lutheran Services Florida, Inc.		LS003	-	29,152
Southeast Florida Behavioral Health Network		AGR19	-	656
Total Block Grants for Community Mental Health Services			-	51,401
Total U.S. Department of Health and Human Services - Indirect Programs			9,470,715	27,946,127
Total Expenditures of Federal Awards			\$ 9,470,715	\$ 27,946,127

Camelot Community Care, Inc.

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

For the year ended June 30, 2019

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-Through Entity Identifying Number	Passed- Through to Subrecipients	Total Federal/State Expenditures
State				
<u>Florida Department of Children and Families</u>				
<i>Out-of-Home Supports</i>	60.074			
Direct Project		HJ300	\$ 1,042,683	\$ 1,545,866
Pass-through projects from:				
Eckerd Community Alternatives		ECA-C13-FCO-CCC-FY19	-	161,041
Eckerd Community Alternatives		ECA-C13-TFC-CCC-FY20	-	111,514
Kids Central, Inc.		C1819-IRP-D001	-	61
Sarasota YMCA, Inc.		CAMOHCS18	-	64,049
Subtotal Out-of-Home Supports - Indirect Projects			-	336,665
Total Out-of-Home Supports			<u>1,042,683</u>	<u>1,882,531</u>
<i>In-Home Supports</i>	60.075			
Direct Project		HJ300	116,522	165,494
Pass-through projects from:				
Childnet, Inc.		PCAM18FFT	-	64,025
Kids Central, Inc.		C1819-IRP-D001	-	50,443
Subtotal In-Home Supports - Indirect Projects			-	114,468
Total In-Home Supports - Indirect Project			<u>116,522</u>	<u>279,962</u>
<i>CBC - Sexually Exploited Children</i>	60.138			
Direct Project		HJ300	251,532	251,532
Total CBC - Sexually Exploited Children - Direct Project			<u>251,532</u>	<u>251,532</u>
<i>Extended Foster Care Program</i>	60.141			
Direct Project		HJ300	113,304	171,476
Pass-through projects from:				
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 C13	-	39,164
Eckerd Community Alternatives		ECA-C13-ILS-CCC-FY20 C6	-	37,494
Subtotal Extended Foster Care Program - Indirect Projects			-	76,658
Total Extended Foster Care Program			<u>113,304</u>	<u>248,134</u>
<i>CBC Purchase of Therapeutic Services for Children</i>	60.183			
Direct Project		HJ300	142,949	160,839
Pass-through projects from:				
Eckerd Community Alternatives		ECA-C13-TFC-CCC-FY20	-	10,955
Kids Central, Inc.		C1819-IRP-D001	-	86,036
Sarasota YMCA, Inc.		CAMOHCS18	-	76,847
Subtotal CBC Purchase of Therapeutic Services for Children Program - Indirect Projects			-	173,838
Total CBC Purchase of Therapeutic Services for Children Program			<u>142,949</u>	<u>334,677</u>
Total Florida Department of Children and Families - Direct Projects			1,666,990	2,295,207
Total Florida Department of Children and Families - Indirect Projects			-	701,629
Total Florida Department of Children and Families			<u>1,666,990</u>	<u>2,996,836</u>
Total Expenditures of State Financial Assistance			<u>1,666,990</u>	<u>2,996,836</u>
Total Expenditures of Federal Awards and State Financial Assistance			<u>\$ 11,137,705</u>	<u>\$ 30,942,963</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, 2019

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 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, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of Camelot Community Care, Inc. and Children's Network of Southwest Florida, LLC, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Camelot Community Care, Inc. and Children's Network of Southwest Florida, LLC.

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

NOTE B - INDIRECT COST RATE

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

NOTE C - CONTINGENCIES

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

Camelot Community Care, Inc.

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

June 30, 2019

NOTE D - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

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

Federal Program Title	Federal CFDA #	Pass-Through Entity Identifying Number	Expenditures
Promoting Safe & Stable Families	93.556	Various	\$ 69,574
Temporary Assistance for Needy Families	93.558	Various	3,670,957
Grants to States for Access and Visitation Programs	93.597	Various	2,429
Chafee Education & Training Vouchers Program (ETV)	93.599	Various	242
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Various	373,624
Foster Care (Title IV-E)	93.658	Various	15,106,415
Adoption Assistance	93.659	Various	4,987,425
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	Various	1,332,793
Medical Assistance Program	93.778	Various	177,662
Block Grants for Community Mental Health Services	93.958	Various	323,222
Total state funds awarded for matching			\$ 26,044,343

Camelot Community Care, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENT (UNAUDITED)

For the fiscal year ended June 30, 2019

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2019.

Camelot Community Care, Inc.

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2019

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2019.

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/27/2019

CONTRACT #: SEFLBH - PNC07

BUDGET PERIOD: FROM 7/1/2018 TO 6/30/2019

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS								
	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								
	Medical Serv	Incidental	Assesment	IHOS	Total for State SAMH-Funded Cost Centers				
IA. STATE SAMH FUNDING									
(1) SE Florida Behavioral Health	\$ 2,366	\$ 767	\$ -	\$ 2,730	\$ 5,863	\$ -	\$ 5,863	\$ -	\$ 5,863
TOTAL STATE SAMH FUNDING	\$ 2,366	\$ 767	\$ -	\$ 2,730	\$ 5,863	\$ -	\$ 5,863	\$ -	\$ 5,863
IB. OTHER GOVERNMENT FUNDING									
(1) Other State Agency Funding	\$ -	\$ -	\$ 17,509	\$ -	\$ 17,509	\$ -	\$ 17,509	\$ 672,056	\$ 689,565
(2) Medicaid	-	-	213,750	21,580	235,330	-	235,330	638,304	873,634
(3) Local Government	-	-	-	-	-	-	-	-	-
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Govt. Only	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING	\$ -	\$ -	\$ 231,259	\$ 21,580	\$ 252,839	\$ -	\$ 252,839	\$ 1,310,360	\$ 1,563,199
IC. ALL OTHER REVENUES									
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-
(4) Contributions & Donations	-	-	-	-	-	-	-	5,309	5,309
(5) Other	-	-	286	2	288	-	288	72	360
(6) In-kind	-	-	-	-	-	-	-	5,556	5,556
TOTAL ALL OTHER REVENUES	\$ -	\$ -	\$ 286	\$ 2	\$ 288	\$ -	\$ 288	\$ 10,937	\$ 11,225
TOTAL FUNDING	\$ 2,366	\$ 767	\$ 231,545	\$ 24,312	\$ 258,990	\$ -	\$ 258,990	\$ 1,321,297	\$ 1,580,287

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

A Camelot Community Care, Inc.

DATE PREPARED: 12/27/2019

CONTRACT #: SEFLBH - PNC07

BUDGET PERIOD: FROM 7/1/2018 TO 6/30/2019

PART II: ACTUAL EXPENSES										
EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS									Total Expenses
	STATE SAMH-FUNDED COST CENTERS									
	Program 1									
	Medical Serv	Incidental	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	Non-SAMH Cost Center		
IIA. PERSONNEL EXPENSES										
(1) Salaries	\$ -	\$ -	\$ -	\$ 26,295	\$ 26,295	\$ -	\$ 26,295	\$ 683,624	\$ 709,919	
(2) Fringe Benefits	-	-	-	4,287	4,287	-	4,287	145,821	150,108	
TOTAL PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ 30,582	\$ 30,582	\$ -	\$ 30,582	\$ 829,445	\$ 860,027	
IIB. OTHER EXPENSES										
(1) Building Occupancy	\$ -	\$ -	\$ -	\$ 3,240	\$ 3,240	\$ -	\$ 3,240	\$ 72,698	\$ 75,938	
(2) Professional Services	-	-	-	-	-	-	-	9,383	9,383	
(3) Travel	-	-	-	186	186	-	186	65,397	65,583	
(4) Equipment	-	-	-	-	-	-	-	-	-	
(5) Food Services	-	-	-	-	-	-	-	-	-	
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	-	-	159,741	11,884	171,625	-	171,625	45,063	216,688	
(8) Insurance	-	-	-	338	338	-	338	8,574	8,912	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	-	-	-	740	740	-	740	14,608	15,348	
(11) Other	-	767	64	338	1,169	-	1,169	235,837	237,006	
(12) Donated Items	-	-	-	-	-	-	-	6,300	6,300	
TOTAL OTHER EXPENSES	\$ -	\$ 767	\$ 159,805	\$ 16,726	\$ 177,298	\$ -	\$ 177,298	\$ 457,860	\$ 635,158	
TOTAL PERSONNEL & OTHER EXPENSES	\$ -	\$ 767	\$ 159,805	\$ 47,308	\$ 207,880	\$ -	\$ 207,880	\$ 1,287,305	\$ 1,495,185	
IIIC. DISTRIBUTED INDIRECT COSTS										
(a) Admin Service Fee	\$ -	\$ -	\$ -	\$ 3,603	\$ 3,603	\$ -	\$ 3,603	\$ 90,981	\$ 94,584	
TOTAL DISTRIBUTED INDIRECT COSTS	\$ -	\$ -	\$ -	\$ 3,603	\$ 3,603	\$ -	\$ 3,603	\$ 90,981	\$ 94,584	
TOTAL ACTUAL OPERATING EXPENSES	\$ -	\$ 767	\$ 159,805	\$ 50,911	\$ 211,483	\$ -	\$ 211,483	\$ 1,378,286	\$ 1,589,769	
IIID. UNALLOWABLE COSTS										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPERATING EXPENSES	\$ -	\$ 767	\$ 159,805	\$ 50,911	\$ 211,483	\$ -	\$ 211,483	\$ 1,378,286	\$ 1,589,769	
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: 12/27/19

CONTRACT #: LSF - NE003

BUDGET PERIOD: FROM 7/1/2018 TO 6/30/2019

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS								Non-SAMH Cost Center	Total Funding
	STATE SAMH-FUNDED COST CENTERS					Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers		
	Program 1									
	Info Refer	Intervention	Incidental	Assessment						
IA. STATE SAMH FUNDING										
(1) LSF	\$ 62,550	\$ 101,451	\$ 43,876	\$ -	\$ -	\$ 207,877	\$ -	\$ 207,877	\$ -	\$ 207,877
TOTAL STATE SAMH FUNDING	\$ 62,550	\$ 101,451	\$ 43,876	\$ -	\$ -	\$ 207,877	\$ -	\$ 207,877	\$ -	\$ 207,877
IB. OTHER GOVERNMENT FUNDING										
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,742	\$ 157,742
(2) Medicaid	-	-	-	-	132,239	132,239	-	132,239	551,076	683,315
(3) Local Government	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ 132,239	\$ 132,239	\$ -	\$ 132,239	\$ 708,818	\$ 841,057
IC. ALL OTHER REVENUES										
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-
(4) Contributions & Donations	-	-	-	-	-	-	-	-	1,100	1,100
(5) Other	-	-	-	160	160	160	-	160	200	360
(6) In-kind	-	-	-	-	-	-	-	-	1,150	1,150
TOTAL ALL OTHER REVENUES	\$ -	\$ -	\$ -	\$ 160	\$ 160	\$ 160	\$ -	\$ 160	\$ 2,450	\$ 2,610
TOTAL FUNDING	\$ 62,550	\$ 101,451	\$ 43,876	\$ 132,399	\$ 132,399	\$ 340,276	\$ -	\$ 340,276	\$ 711,268	\$ 1,051,544

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/27/19

CONTRACT #: LSF - L5003

BUDGET PERIOD: FROM 7/1/2018 TO 6/30/2019

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 Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers			
	Program 1									
	Info Refer	Intervention	Incidental	Assessment	Total for State-Funded AMH Cost Centers					
IIA. PERSONNEL EXPENSES										
(1) Salaries	\$ 38,126	\$ 61,836	\$ -	\$ -	\$ 99,962	\$ -	\$ 99,962	\$ 292,342	\$ 392,304	
(2) Fringe Benefits	7,306	11,849	-	-	19,155	-	19,155	63,003	82,158	
TOTAL PERSONNEL EXPENSES	\$ 45,432	\$ 73,685	\$ -	\$ -	\$ 119,117	\$ -	\$ 119,117	\$ 355,345	\$ 474,462	
IIB. OTHER EXPENSES										
(1) Building Occupancy	\$ 5,144	\$ 8,343	\$ -	\$ -	\$ 13,487	\$ -	\$ 13,487	\$ 54,087	\$ 67,574	
(2) Professional Services	-	-	-	-	-	-	-	523	523	
(3) Travel	3,035	4,923	-	-	7,958	-	7,958	40,210	48,168	
(4) Equipment	-	-	-	-	-	-	-	-	-	
(5) Food Services	-	-	-	-	-	-	-	-	-	
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	-	-	-	89,472	89,472	-	89,472	20,038	109,510	
(8) Insurance	596	966	-	-	1,562	-	1,562	4,530	6,092	
(9) Interest Paid	-	-	-	-	-	-	-	-	-	
(10) Operating Supplies & Expenses	1,426	2,313	-	-	3,739	-	3,739	15,085	18,824	
(11) Other	430	697	43,876	27	45,030	-	45,030	242,003	287,033	
(12) Donated Items	-	-	-	-	-	-	-	-	-	
TOTAL OTHER EXPENSES	\$ 10,631	\$ 17,242	\$ 43,876	\$ 89,499	\$ 161,248	\$ -	\$ 161,248	\$ 376,476	\$ 537,724	
TOTAL PERSONNEL & OTHER EXPENSES	\$ 56,063	\$ 90,927	\$ 43,876	\$ 89,499	\$ 280,365	\$ -	\$ 280,365	\$ 731,821	\$ 1,012,186	
IIC. DISTRIBUTED INDIRECT COSTS										
(a) Admin Service Fee	\$ 5,066	\$ 8,216	\$ -	\$ -	\$ 13,282	\$ -	\$ 13,282	\$ 38,626	\$ 51,908	
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 5,066	\$ 8,216	\$ -	\$ -	\$ 13,282	\$ -	\$ 13,282	\$ 38,626	\$ 51,908	
TOTAL ACTUAL OPERATING EXPENSES	\$ 61,129	\$ 99,143	\$ 43,876	\$ 89,499	\$ 293,647	\$ -	\$ 293,647	\$ 770,447	\$ 1,064,094	
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 61,129	\$ 99,143	\$ 43,876	\$ 89,499	\$ 293,647	\$ -	\$ 293,647	\$ 770,447	\$ 1,064,094	
III. 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: 12/27/19

CONTRACT #: BBHC 34351

BUDGET PERIOD: FROM 7/1/2018 TO 6/30/2019

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS									
	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	Assessment	Supportive Housing	Case Management	Total for State SAMH-Funded Cost Centers				
IA. STATE SAMH FUNDING										
(1) Lauderdale CMH	\$ 85,342	\$ 11,353	\$ -	\$ 4,137	\$ 1,898	\$ 102,730	\$ -	\$ 102,730	\$ -	\$ 102,730
(2) Lauderdale AMH	-	3,025	-	-	55,129	58,154	-	58,154	-	58,154
TOTAL STATE SAMH FUNDING	\$ 85,342	\$ 14,378	\$ -	\$ 4,137	\$ 57,027	\$ 160,884	\$ -	\$ 160,884	\$ -	\$ 160,884
IB. OTHER GOVERNMENT FUNDING										
(1) Other State Agency Funding	\$ -	\$ -	\$ 4,291	\$ -	\$ -	\$ 4,291	\$ -	\$ 4,291	\$ 375,570	\$ 379,861
(2) Medicaid	265,017	-	53,182	-	-	318,199	-	318,199	497,243	815,442
(3) Local Government	98,118	-	-	-	-	98,118	-	98,118	853,137	951,255
(4) Federal Grants & Contracts	-	-	-	-	-	-	-	-	-	-
(5) In-kind from Local Government only	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING	\$ 363,135	\$ -	\$ 57,473	\$ -	\$ -	\$ 420,608	\$ -	\$ 420,608	\$ 1,725,950	\$ 2,146,558
IC. ALL OTHER REVENUES										
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-
(4) Contributions & Donations	20	-	-	-	-	20	-	20	1,077	1,097
(5) Other	91	-	81	-	-	172	-	172	180	352
(6) In-kind	-	-	-	-	-	-	-	-	6,855	6,855
TOTAL ALL OTHER REVENUES	\$ 111	\$ -	\$ 81	\$ -	\$ -	\$ 192	\$ -	\$ 192	\$ 8,112	\$ 8,304
TOTAL FUNDING	\$ 448,588	\$ 14,378	\$ 57,554	\$ 4,137	\$ 57,027	\$ 581,684	\$ -	\$ 581,684	\$ 1,734,062	\$ 2,315,746

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

AGENCY: Camelot Community Care, Inc.

DATE PREPARED: 12/27/19

CONTRACT #: BBHC 34351

BUDGET PERIOD: FROM 7/1/2018 TO 6/30/2019

PART I: ACTUAL FUNDING SOURCES AND REVENUES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS								
	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 Expenses
	Program 1								
	IHOS	Incidental	Assessment	Case Management	Total for State-Funded AMH Cost Centers				
I.A. PERSONNEL EXPENSES									
(1) Salaries	\$ 201,491	\$ -	\$ 2,700	\$ 25,615	\$ 229,806	\$ -	\$ 229,806	\$ 1,012,265	\$ 1,242,071
(2) Fringe Benefits	42,305	-	546	5,378	48,229	-	48,229	213,573	261,802
TOTAL PERSONNEL EXPENSES	\$ 243,796	\$ -	\$ 3,246	\$ 30,993	\$ 278,035	\$ -	\$ 278,035	\$ 1,225,838	\$ 1,503,873
I.IB. OTHER EXPENSES									
(1) Building Occupancy	\$ 18,510	\$ -	\$ -	\$ 2,353	\$ 20,863	\$ -	\$ 20,863	\$ 127,908	\$ 148,771
(2) Professional Services	-	-	-	-	-	-	-	9,664	9,664
(3) Travel	7,016	-	-	892	7,908	-	7,908	74,977	82,885
(4) Equipment	-	-	-	-	-	-	-	-	-
(5) Food Services	-	-	-	-	-	-	-	-	-
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	102,976	-	28,897	-	131,873	-	131,873	30,085	161,958
(8) Insurance	2,486	-	28	316	2,830	-	2,830	12,762	15,592
(9) Interest Paid	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	2,775	-	-	353	3,128	-	3,128	19,801	22,929
(11) Other	896	14,377	12	114	15,399	-	15,399	209,240	224,639
(12) Donated Items	26	-	-	3	29	-	29	7,571	7,600
TOTAL OTHER EXPENSES	\$ 134,685	\$ 14,377	\$ 28,938	\$ 4,031	\$ 182,030	\$ -	\$ 182,030	\$ 492,008	\$ 674,038
TOTAL PERSONNEL & OTHER EXPENSES	\$ 378,481	\$ 14,377	\$ 32,184	\$ 35,024	\$ 460,065	\$ -	\$ 460,065	\$ 1,717,846	\$ 2,177,911
I.IC. DISTRIBUTED INDIRECT COSTS									
(a) Admin Service Fee	\$ 26,498	\$ -	\$ 288	\$ 3,368	\$ 30,154	\$ -	\$ 30,154	\$ 134,502	\$ 164,656
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 26,498	\$ -	\$ 288	\$ 3,368	\$ 30,154	\$ -	\$ 30,154	\$ 134,502	\$ 164,656
TOTAL ACTUAL OPERATING EXPENSES	\$ 404,979	\$ 14,377	\$ 32,472	\$ 38,392	\$ 490,219	\$ -	\$ 490,219	\$ 1,852,348	\$ 2,342,567
I.IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 404,979	\$ 14,377	\$ 32,472	\$ 38,392	\$ 490,219	\$ -	\$ 490,219	\$ 1,852,348	\$ 2,342,567
I.IE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -