

CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Camelot Community Care, Inc. and Subsidiaries

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Camelot Community Care, Inc. (a nonprofit organization) and Subsidiaries (collectively, the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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



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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited the Organization's 2023 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated March 28, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Supplementary Information

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

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Consolidating Schedule of Financial Position, Consolidating Schedule of Activities and Changes in Net Assets and Consolidating Statements of Functional Expenses are presented for purposes of additional analysis are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly states in all material respects in relation to the consolidated financial statements as a whole.

The Schedule of Related Party Transaction Adjustment (Unaudited), Schedule of Bed-Day Availability Payments (Unaudited), Program/Cost Center Actual Expenses and Revenues Schedules (Unaudited) 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 basic consolidated financial statements and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Bureau, Gordinier & Company, P.A.

Tampa, Florida
December 27, 2024

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2024

(With comparative totals for June 30, 2023)

	Without Donor Restrictions	With Donor Restrictions	Total 2024	Total 2023
ASSETS				
Cash, cash equivalents and restricted cash (notes A6 and A7)	\$ 42,872,171	\$ 71,402	\$ 42,943,573	\$ 38,845,754
Accounts receivable, net (note A8)	6,736,599	-	6,736,599	7,117,294
Prepaid expenses	2,015,523	-	2,015,523	2,289,383
Total current assets	51,624,293	71,402	51,695,695	48,252,431
Deposits	861,853	-	861,853	1,300,941
Property and equipment, net (notes A9 and B)	4,330,232	-	4,330,232	3,977,304
Investments	-	-	-	133,767
Beneficial interest in assets held by others (note A10, C and K)	-	429,942	429,942	390,599
Right-of-use assets - operating leases (note G)	7,117,767	-	7,117,767	8,435,189
Right-of-use assets - finance leases (note G)	-	-	-	570,183
TOTAL ASSETS	\$ 63,934,145	\$ 501,344	\$ 64,435,489	\$ 63,060,414
LIABILITIES AND NET ASSETS				
Accounts payable	\$ 9,347,196	\$ -	\$ 9,347,196	\$ 10,219,880
Trust account funds	651,616	-	651,616	628,568
Accrued expenses	844,715	-	844,715	1,693,984
Accrued salaries, wages, and benefits	5,633,607	-	5,633,607	4,752,434
Deferred revenue	71,645	-	71,645	108,529
Rental deposits	16,733	-	16,733	19,041
Line of credit payable (note D)	-	-	-	-
Operating lease liabilities, current portion (note G)	2,336,742	-	2,336,742	2,619,610
Finance lease liabilities, current portion (note G)	-	-	-	159,656
Current maturities of long-term debt (note E)	82,692	-	82,692	80,259
Total current liabilities	18,984,946	-	18,984,946	20,281,961
Refundable advances (notes A11)	25,495,323	-	25,495,323	21,735,371
Operating lease liabilities, less current portion (note G)	5,002,289	-	5,002,289	6,043,388
Finance lease liabilities, less current portion (note G)	-	-	-	425,978
Long-term debt, less current maturities (note E)	2,495,949	-	2,495,949	2,577,371
Total long-term liabilities	32,993,561	-	32,993,561	30,782,108
Total liabilities	51,978,507	-	51,978,507	51,064,069
Net assets (notes A3, K and L)	11,955,638	501,344	12,456,982	11,996,345
TOTAL LIABILITIES AND NET ASSETS	\$ 63,934,145	\$ 501,344	\$ 64,435,489	\$ 63,060,414

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

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2024
(With comparative totals for the year ended June 30, 2023)

	Without Donor Restrictions	With Donor Restrictions	Total 2024	Total 2023
Revenue and support (note A11)				
Revenue from client fees, net	\$ 226,943,764	\$ -	\$ 226,943,764	\$ 209,315,753
Change in value of beneficial interest in assets held by others	-	39,343	39,343	34,121
Rental income	224,344	-	224,344	337,066
Contributions and other income	1,423,849	1	1,423,850	1,639,285
	<u>228,591,957</u>	<u>39,344</u>	<u>228,631,301</u>	<u>211,326,225</u>
Total revenue and support before net assets released from restrictions				
Net assets released from restrictions	-	-	-	-
	<u>228,591,957</u>	<u>39,344</u>	<u>228,631,301</u>	<u>211,326,225</u>
Total revenue and support				
Expenses (note A15)				
Program services				
Community behavioral health	1,507,814	-	1,507,814	1,634,845
School based services	826,788	-	826,788	722,610
Juvenile justice services	235,283	-	235,283	220,198
Independent living	2,748,766	-	2,748,766	2,398,429
Foster care	5,360,707	-	5,360,707	4,724,639
Adoptions	1,491,821	-	1,491,821	1,400,400
Child welfare case management	26,316,704	-	26,316,704	27,339,858
Prevention/ diversion/ protection	4,678,302	-	4,678,302	2,521,898
Lead agency services (CNSF)	63,522,340	-	63,522,340	56,681,665
Lead agency services (CNH)	107,560,367	-	107,560,367	101,745,062
	<u>214,248,892</u>	<u>-</u>	<u>214,248,892</u>	<u>199,389,604</u>
Supporting services	13,921,772	-	13,921,772	12,043,201
	<u>228,170,664</u>	<u>-</u>	<u>228,170,664</u>	<u>211,432,805</u>
Total expenses				
Change in net assets	421,293	39,344	460,637	(106,580)
Net assets at beginning of year	11,534,345	462,000	11,996,345	12,102,925
Net assets at end of year	<u>\$ 11,955,638</u>	<u>\$ 501,344</u>	<u>\$ 12,456,982</u>	<u>\$ 11,996,345</u>

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

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2024
(With comparative totals for the year ended June 30, 2023)

	Program Services										Total Program Services	Supporting Services	Total 2024	Total 2023	
	Community Behavioral Health	School Based Services	Juvenile Justice Services	Independent Living	Foster Care	Adoptions	Child Welfare Case Management	Prevention/ Diversion/ Protection	Lead Agency Services (CNSF)	Lead Agency Services (CNH)					
Personnel expenses															
Payroll	\$ 661,606	\$ 674,482	\$ 152,759	\$ 1,763,319	\$ 2,341,197	\$ 1,154,177	\$ 18,658,948	\$ 2,323,824	\$ 14,769,302	\$ 14,132,516	\$ 56,632,130	\$ 8,398,460	\$ 65,030,590	\$ 56,956,490	
Benefits	112,727	115,573	27,727	307,519	433,262	209,029	3,222,849	381,246	1,117,867	1,049,262	6,977,061	997,330	7,974,391	6,998,380	
Total personnel expenses	774,333	790,055	180,486	2,070,838	2,774,459	1,363,206	21,881,797	2,705,070	15,887,169	15,181,778	63,609,191	9,395,790	73,004,981	63,954,870	
Other expenses															
Outside contractors	524,226	-	-	-	30,428	-	22,514	194,694	9,416,846	27,715,895	37,904,603	1,019	37,905,622	17,642,645	
Other employee expenses	17,255	7,082	16,928	143,054	167,079	64,214	2,121,537	191,580	622,097	299,721	3,650,547	412,640	4,063,187	5,123,452	
Staff recruitment and retention	3,480	3,161	274	4,015	7,599	5,027	37,508	4,536	-	-	65,600	14,738	80,338	119,786	
Client expenses	2,356	5,084	18,124	123,507	27,281	26,326	103,740	154,425	1,005,563	4,365,071	5,831,477	2,381	5,833,858	5,733,545	
Foster parent/cost of care payments	-	-	-	1,095	1,754,562	2,949	2,575	-	31,668,463	56,500,838	89,930,482	-	89,930,482	104,765,533	
Fund raising expense	-	-	-	-	-	-	-	-	550,518	-	550,518	83,711	634,229	1,309,726	
Business promotions and marketing	70	-	-	-	189	244	-	17	-	1,186	1,706	55,473	57,179	72,366	
Facilities management	138,280	55	14,470	186,132	431,401	4,533	99,917	334,002	3,632,749	2,161,489	7,003,028	1,344,418	8,347,446	6,498,255	
Commercial insurance	15,610	10,784	3,026	42,225	52,962	14,279	376,392	41,767	63,483	556,477	1,177,005	579,176	1,756,181	1,453,788	
Professional services	420	578	-	-	810	-	4,336	15,044	82,596	109,085	212,869	1,121,287	1,334,156	1,162,645	
Other operating expenses	29,469	9,989	1,509	164,635	97,085	10,327	1,664,521	1,023,740	563,264	668,827	4,233,366	606,964	4,840,330	3,187,057	
Depreciation and amortization expense	2,315	-	466	13,265	16,852	716	1,867	13,427	29,592	-	78,500	224,381	302,881	327,261	
Interest expense	-	-	-	-	-	-	-	-	-	-	-	79,794	79,794	81,876	
Total other expenses	733,481	36,733	54,797	677,928	2,586,248	128,615	4,434,907	1,973,232	47,635,171	92,378,589	150,639,701	4,525,982	155,165,683	147,477,935	
Total expenses	\$ 1,507,814	\$ 826,788	\$ 235,283	\$ 2,748,766	\$ 5,360,707	\$ 1,491,821	\$ 26,316,704	\$ 4,678,302	\$ 63,522,340	\$ 107,560,367	\$ 214,248,892	\$ 13,921,772 *	\$ 228,170,664	\$ 211,432,805	

* Amount is net \$12,500,514 of intercompany eliminated expenses - See NOTE 1

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

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended June 30, 2024
(With comparative totals for the year ended June 30, 2023)

	<u>2024</u>	<u>Total 2023</u>
Cash flows from operating activities		
Change in net assets	\$ 460,637	\$ (106,580)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	302,881	213,224
Right-of-use operating lease assets amortization	2,842,311	2,623,373
Right-of-use operating lease liabilities principal payments	(2,849,924)	(2,281,527)
Disposal of right-of-use assets due to lease termination	585,634	-
(Gain) loss on disposal of equipment	(5,015)	9,188
Changes in operating assets and liabilities		
Accounts receivable	380,695	(4,589,870)
Prepaid expenses	273,860	(911,822)
Deposits	439,088	(991,210)
Realized and unrealized change in investments value	-	581
Change in value of beneficial interest in funds held by others	(39,343)	(34,121)
Accounts payable	(872,684)	6,707,358
Trust account funds	23,048	279,144
Accrued expenses	(849,269)	1,238,244
Accrued salaries, wages, and benefits	881,173	2,146,192
Deferred revenue and refundable advances	3,723,068	13,036,668
Rental deposits	(2,308)	3,033
Total adjustments	<u>4,833,215</u>	<u>17,448,455</u>
Net cash provided by operating activities	<u>5,293,852</u>	<u>17,341,875</u>
Cash flows from investing activities		
Purchases of investments	-	(71,000)
Proceeds from investments	121,000	-
Purchases of property and equipment	(652,410)	(296,131)
Net cash used by investing activities	<u>(531,410)</u>	<u>(367,131)</u>
Cash flows from financing activities		
Finance lease liabilities principal payments	(585,634)	(98,586)
Payments on long-term debt	(78,989)	(76,840)
Net cash used by financing activities	<u>(664,623)</u>	<u>(175,426)</u>
Net change in cash, cash equivalents and restricted cash	4,097,819	16,799,318
Cash, cash equivalents and restricted cash at beginning of year	<u>38,845,754</u>	<u>22,046,436</u>
Cash, cash equivalents and restricted cash at end of year	<u>\$ 42,943,573</u>	<u>\$ 38,845,754</u>

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF CASH FLOWS - CONTINUED

For the year ended June 30, 2024
 (With comparative totals for the year ended June 30, 2023)

	<u>2024</u>	<u>Total 2023</u>
<u>Supplemental disclosures of cash flow information</u>		
Cash paid during the year		
Interest	<u>\$ 79,694</u>	<u>\$ 81,843</u>
Taxes	<u>\$ -</u>	<u>\$ -</u>
<u>Supplemental disclosures of non-cash investing and financing activity</u>		
Right-of-use asset and lease liability recognized	<u>\$ 1,553,137</u>	<u>\$ 11,628,745</u>

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

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024

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.

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

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

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

2. Principles of Consolidation

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

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

3. Basis of Accounting

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

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

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

4. Use of Estimates

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

5. Liquidity

Assets are presented in the accompanying consolidated statement of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash. See also note J.

6. Cash, Cash Equivalents, and Restricted Cash

The Organization considers all highly liquid debt instruments and securities purchased with a maturity of three months or less to be cash equivalents.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

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

Cash	\$ 17,780,349
Cash equivalents	25,091,822
Donor restricted cash	<u>71,402</u>
Total cash, cash equivalents, and restricted cash shown in the consolidated statement of cash flows	<u><u>\$ 42,943,573</u></u>

7. Concentration of Credit Risk

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

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

The Organization receives a substantial amount of its support directly from the State of Florida Department of Children and Families (approximately 83% of total revenues for the year ended June 30, 2024). Any significant reduction in the level of this support could have an effect on the Organization's programs.

8. Accounts Receivable

The majority of the Organization's accounts receivable is due from governmental agencies or governmental related pass-through agencies. Due to budgetary changes and other contractual adjustments, the actual realizable value of such accounts receivable is subject to change. Accordingly, at June 30, 2024, the provision for estimated contractual adjustments was approximately \$7,000.

The Organization also provides allowance for accounts it deems to be uncollectible based on management's best estimates. No additional allowances were deemed necessary as of June 30, 2024. The ultimate amount of accounts receivable that become uncollectible could differ from those estimated. Recoveries are recognized in the period they are received.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

9. Property and Equipment

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

Maintenance, repairs and renewals which neither materially add to the value of the property nor appreciably prolong its life are charged to expense as incurred. Gains and losses on dispositions of property and equipment are included in the statement of activities and changes in net assets.

10. Beneficial Interest in Assets Held by Others

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

11. Revenue Recognition and Refundable Advances

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

When a grantor or donor restriction expires, a stipulated time restriction ends, or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as contributions without donor restrictions.

Revenues from grants and contracts are recorded based upon terms of the award allotment which generally provide that revenues are earned when the allowable costs of the specific grant or contract provisions have been incurred. Support received from awarding agencies in advance of related allowable costs is recorded as refundable advances. Unexpended advances may have to be returned to the awarding agency at the end of the contract term.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

Revenues are subject to audit by the contract or grant awarding agency and, if the examination results in a disallowance of any expenditure, repayment could be required. During the year ended June 30, 2024, no amounts were disallowed by subsidiaries and no payback by Camelot to CNSF or CNH was required based on subsequent examination results. Certain contract amounts not expended at the year ended June 30, 2024 are due back to CNSF and CNH from Camelot and are eliminated in the consolidated financial statements.

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

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

12. Contributed Items and Services

The Organization receives contributed items to support programs and families served. Contributed items are considered in-kind contributions and are primarily children's school and household supplies. Contributed items are recognized at their estimated fair values at the date of contribution to the extent an objective basis is available to measure the value of such items and are considered without donor restrictions. These donated items were not a material amount and all items were utilized during the year ended June 30, 2024. Also, the Organization utilizes volunteers to provide assistance with events, fundraising, childcare and other support services, as well as certain administrative support; however, these services do not meet the criteria for recognition as contributed services.

13. Income Taxes

Camelot, CNSF, Bright Future, and CNH have been recognized as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively. CCCPH, has been recognized as exempt from federal income taxes under Section 501(c)(2) of the Internal Revenue Code and Chapter 196 of the Florida Statutes. Accordingly, no provision for income taxes has been presented in these consolidated financial statements. Camelot, CCCPH and Bright Future comply with tax reporting requirements individually, as separate organizations.

CNSF and CNH are single member limited liability corporations and are disregarded entities for tax reporting purposes. All of the net income or loss is passed through to Camelot for tax reporting purposes.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

The Organization has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities. The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Fiscal years 2021 and after remain subject to examination by federal and state taxing authorities.

14. Comparative Information

The consolidated financial statements include certain prior period summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements for the year ended June 30, 2023, from where it was derived.

15. Functional Allocation of Expenses

The costs of providing the Organization's various programs and other activities have been summarized on a functional basis in the accompanying consolidated statement of activities and changes in net assets, and the consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and related payroll expenses are allocated among functional categories based on the estimated proportion of time spent to each function. All other expenses are allocated based on management's estimate of the relative functional activity.

A description of each program follows:

Community Behavioral Health

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

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

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

School Based Services

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

Juvenile Justice Services

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

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

Independent Living

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

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

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

Foster Care

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

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

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

Adoptions

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

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

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

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

Child Welfare Case Management

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

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

Prevention / Diversion / Protection

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

Community Based Care Lead Agency Services

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

These goals are accomplished through a system of care in which both CNSF and CNH administer case management, out of home care (foster and group care), adoption and guardian assistance, independent living, licensing, prevention services, and other direct client services for children and families in their service areas.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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

16. Leases

The Organization adheres to the Financial Accounting Standards Board ("FASB"), *Leases*, (Topic 842), which requires lessees to recognize right-of-use assets and lease liabilities, initially measured at present value of the lease payments, on its statement of financial position for leases with terms longer than 12 months and classified as either financing or operating leases. The Organization determines if an arrangement is or contains a lease at contract inception.

17. New Accounting Pronouncement

In June 2016, FASB issued ASU No. 2016-13, *Financial Instruments – Credit Losses* (Topic 326): *Measurement of Credit Losses on Financial Instruments* ("ASU 2016-13" or "ASC 326"). ASU 2016-13 revises the accounting requirements related to the measurement of credit losses and requires organizations to measure all expected credit losses for financial assets based on historical experience, current conditions, and reasonable and supportable forecasts about collectability. Assets must be presented in the financial statements at the net amount expected to be collected. On July 1, 2023, the Organization adopted the new accounting standard and all of the related amendments using the modified retrospective method. The adoption of this accounting standard did not have a material impact on the Organization's consolidated financial statements.

18. Reclassifications

Certain amounts from the June 30, 2023 comparative consolidated financial statement have been reclassified to conform to the June 30, 2024 consolidated financial statement presentation.

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2024:

Computers and related software	\$ 1,123,593
Furniture and fixtures	207,202
Leasehold improvements	781,088
Automobiles	75,992
Building and improvements	3,163,578
Land	<u>760,000</u>
	6,111,453
Less accumulated depreciation and amortization	<u>(1,781,221)</u>
	<u>\$ 4,330,232</u>

Depreciation expense was \$302,880 for the year ended June 30, 2024.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

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, 2024:

Investments:

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.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE C - FAIR VALUE MEASUREMENTS - Continued

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

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Beneficial interests in assets held by others	<u>\$ 429,942</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 429,942</u>
	<u><u>\$ 429,942</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 429,942</u></u>

NOTE D - LINE OF CREDIT

Camelot has a revolving line of credit with a financial institution that permits it to borrow up to \$2,000,000. The line of credit has no maturity date and requires payments of interest at the prime rate plus 0.25% (8.75% at June 30, 2024) subject to a floor of 4.00%. Borrowings under the line of credit are collateralized principally by all of Camelot's assets. The balance outstanding on the line of credit was \$-0- at June 30, 2024.

NOTE E - LONG-TERM DEBT

Long-term debt consisted of the following at June 30, 2024:

	<u>2024</u>
Mortgage note payable to financial institution dated October 29, 2021 of \$2,775,000 to purchase a building, fixed interest at 2.99%, monthly principal and interest payments of \$13,224 beginning December 2021, matures in November 2031 with a balloon payment due for the remaining principal balance estimated at \$1,925,000, secured by real property.	\$ 2,578,641
Less current maturities	<u>(82,692)</u>
	<u><u>\$ 2,495,949</u></u>

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE E - LONG-TERM DEBT - Continued

Principal maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	
2025	\$ 82,692
2026	85,198
2027	87,781
2028	90,442
2029	93,183
2030 and thereafter	<u>2,056,653</u>
	<u><u>\$ 2,495,949</u></u>

NOTE F - BROWARD COUNTY, FLORIDA CONTRACT

The Organization has an operating agreement with Broward County's Children's Services Administration (a division of the County's Human Service Department). Program service revenue under this agreement for the year ended June 30, 2024, was \$14,375.

NOTE G - COMMITMENTS AND CONTINGENCIES

1. Operating Leases

The Organization leases its office facilities in the locations where it provides services under operating leases. The weighted average of remaining lease terms was 2.1 years, and the weighted average discount rate was 8.0%. Operating lease right-of-use assets, net of accumulated amortization was \$7,117,767, and the operating lease liabilities were \$7,339,031 at June 30, 2024. Approximate future minimum lease payments required under all non-cancelable operating leases at June 30, 2024 are as follows:

<u>Year ending June 30,</u>	
2025	\$ 2,822,013
2026	2,529,968
2027	2,228,343
2028	607,677
2029	151,805
2030 and thereafter	<u>10,611</u>
Total minimum future payments	8,350,417
Less amounts representing interest	<u>(1,011,386)</u>
Operating lease liabilities	<u><u>\$ 7,339,031</u></u>

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE G - COMMITMENTS AND CONTINGENCIES - Continued

The right-of-use operating lease assets are amortized using the straight-line method over the lease term. The right-of-use operating lease asset consists of the following as of June 30, 2024:

Operating lease right-of-use assets	\$12,494,663
Less accumulated amortization	<u>(5,376,896)</u>
	<u>\$ 7,117,767</u>

Operating lease expense for the Organization for the year ended June 30, 2024 was approximately \$4,628,000.

2. Finance Leases

The Organization leased computer equipment under finance leases through fiscal year 2027. These finance leases were terminated and the underlying assets were purchased during the year ended June 30, 2024.

3. Contingencies

Occasionally the Organization may be involved in legal actions or disputes. At June 30, 2024, 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. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE H - MATCHING REQUIREMENTS

The Organization has met all federal and state matching requirements which are included in contracts QJ008, QJ015 and QJ016, with the Florida Department of Children and Families; contracts 20-2119, and 22-2110, with Children's Services Council of Broward County; contract 22-CP-CSA-1429-01, with Broward County; contract 34351-23 with Broward Behavioral Health Coalition; and contract ME003, with LSF Health Systems, LLC.

NOTE I - RELATED PARTY TRANSACTIONS AND BALANCES

CNSF and CNH contract with Camelot to perform case management and related services related to its main contract with the Florida Department of Children and Families. Total revenue recognized by Camelot for CNSF and CNH lead agency services performed were \$7,627,121 and \$6,728,223, respectively, for the year ending June 30, 2024. Camelot had a receivable balance for shared costs and revenue related to the above services from CNSF and CNH of \$626,138 and \$549,354, respectively, at June 30, 2024. Amounts owed by Bright Futures to Camelot totaled \$36,172 for shared services paid for by Camelot. All related party revenues, expenses and receivables were eliminated in consolidation.

NOTE J - LIQUIDITY AND AVAILABILITY

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

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE J - LIQUIDITY AND AVAILABILITY - Continued

The following reflects the Organization’s financial assets as of June 30, 2024, 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:

Financial assets	
Cash, cash equivalents and restricted cash	\$ 42,943,573
Accounts receivable, net	6,736,599
Beneficial interest in funds held for others	<u>429,942</u>
Total financial assets	<u>50,110,114</u>
Less amounts not available to be used within one year	
Trust accounts	651,616
Beneficial interest in funds held for others	<u>429,942</u>
Total assets not available to be used within one year	<u>1,081,558</u>
Total assets available within one year for general expenditures within one year	<u>\$ 49,028,556</u>

The Organization also had a line of credit with credit available of \$2,000,000 at June 30, 2024 to meet operational needs if determined necessary by management – see note D.

NOTE K - ENDOWMENT FUND

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

Interpretation of Relevant Law

The State of Florida has adopted the Florida Uniform Prudent Management of Institutional Funds Act (“FUPMIFA”). The Organization has interpreted the FUPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary.

As a result of this interpretation, the Organization classifies as donor restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE K - ENDOWMENT FUND - Continued

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

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

Endowment assets consist of donor restricted endowments held by the Organization and the Community Foundation of Tampa Bay, Inc (“CFTB”). In the year ended June 30, 2019, the Organization transferred \$300,000 to CFTB to establish an endowment fund specifying itself as the beneficiary. Simultaneously, CFTB established the Camelot Community Care, Inc. – Designated fund with a promise to match \$100,000 for the Organization endowment account as part of a challenge grant. Under the terms of the agreement, the Organization receives a distribution equal to 4% of the value of the assets as of December 31st of the previous year. At the time of the transfer, the Organization granted variance power to CFTB.

That power gives CFTB the right to distribute the investment income to another not-for-profit organization of its choice if the Organization ceases to exist, or if the governing board of CFTB votes that support of the Organization is no longer necessary or inconsistent with the needs of the Tampa Bay community.

The Camelot Community Care Inc - Designated fund, to be contributed by CFTB, is considered a designated fund of CFTB. Accordingly, this investment account is not considered an asset of the Organization. The value of this investment account held for the benefit of the Organization by CFTB was approximately \$143,000 as of June 30, 2024. 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 \$429,942 as of June 30, 2024.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE K - ENDOWMENT FUND - Continued

Return Objectives, Risk Parameters, and Strategies

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

Spending Policy and how the Investment Objective Relates to Spending Policy

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

The spending policy calculates the amount of money that may be annually distributed from the Organization's endowed funds. The current spending policy is to distribute 5% of the value of the assets as of December 31st of the previous year.

NOTE L - NET ASSETS WITH DONOR RESTRICTIONS

The Organization's net assets with donor restrictions are primarily restricted for the following purposes at June 30, 2024:

Restricted cash with donor purpose restrictions	\$	71,402
Beneficial interest in assets held by others		<u>429,942</u>
	\$	<u>501,344</u>

Net assets released from restrictions due to time or purpose conditions being met were \$-0- for the year ended June 30, 2024.

Camelot Community Care, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2024

NOTE M - RENTAL INCOME

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

<u>Year ending June 30,</u>	
2025	\$ 327,084
2026	228,071
2027	<u>86,743</u>
	<u>\$ 641,898</u>

Rental income on leases was approximately \$358,000 for the year ended June 30, 2024.

NOTE N - RETIREMENT PLAN

Employees of the Organization are participants in the Camelot Community Care, Inc. Retirement Plan (the "CCC Plan") which covers substantially all employees over the age of 21. The Organization matches 10% of an employee's 401(k) contribution up to a maximum match of \$400 per year. The Organization's matching contributions to the CCC Plan for the year ended June 30, 2024 were approximately \$147,000.

NOTE O - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to June 30, 2024 as of December 27, 2024, which is the date the financial statements were available to be issued.

COMPLIANCE REPORTS

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

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

June 30, 2024



Herman V. Lazzara	Michael E. Helton
Sam A. Lazzara	James K. O'Connor
Kevin R. Bass	David M. Bohnsack
Jonathan E. Stein	Julie A. Davis
Stephen G. Douglas	
Marc D. Sasser, of Counsel	
Cesar J. Rivero, in Memoriam (1942-2017)	

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

Board of Directors
Camelot Community Care, Inc. and Subsidiaries

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Camelot Community Care, Inc. (a nonprofit organization) and Subsidiaries (collectively the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 27, 2024.

Report on Internal Control Over Financial Reporting

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

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



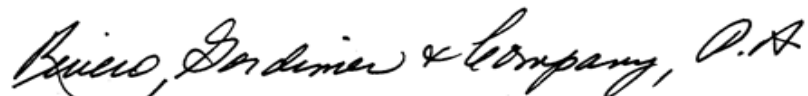
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Tampa, Florida
December 27, 2024

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

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

June 30, 2024



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

Board of Directors
Camelot Community Care, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Camelot Community Care, Inc. and Subsidiaries’ (collectively the “Organization”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Department of Financial Services’ State Projects Compliance Supplement that could have a direct and material effect on each of the Organization’s major federal programs and state projects for the year ended June 30, 2024. The Organization’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.



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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

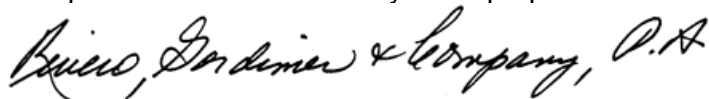
Report on Internal Control Over Compliance

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

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

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

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



Tampa, Florida
December 27, 2024

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

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

For the year ended June 30, 2024

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

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

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

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Projects

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

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

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

Identification of major programs:

Federal Program or Cluster

Assistance Listing Number

93.558

93.667

Name of Federal Program

Temporary Assistance for Needy Families (TANF)

Social Services Block Grant

State Project

CSFA Number

60.074

60.210

Name of State Project

Out-of-Home Supports
Guardianship Assistance Program

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

Section I - Summary of Auditors' Results - Continued

Dollar threshold used to distinguish between

Type A and Type B programs - Federal programs: \$ 2,794,784

Dollar threshold used to distinguish between

Type A and Type B programs - State programs: \$ 1,417,756

Auditee qualified as low-risk auditee pursuant to the

Uniform Guidance (not applicable for State projects)? X yes no

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2024.

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

No matters were reported for the year ended June 30, 2024.

Other Issues

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

SUPPLEMENTARY INFORMATION

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2024

	Camelot Community Care, Inc.	Children's Network of Southwest Florida, LLC	Bright Future for Families, Inc.	Children's Network of Hillsborough, LLC	Camelot Care Property Holdings, Inc.	Eliminations	2024 Total
ASSETS							
CURRENT ASSETS							
Cash, cash equivalents and restricted cash	\$ 7,727,932	\$ 23,876,825	\$ -	\$ 11,316,566	\$ 22,250	\$ -	\$ 42,943,573
Accounts receivable, net	5,522,680	1,242,740	-	2,832,767	2,004	(2,863,592)	6,736,599
Prepaid expenses	980,101	809,422	-	195,374	30,626	-	2,015,523
Total current assets	14,230,713	25,928,987	-	14,344,707	54,880	(2,863,592)	51,695,695
Deposits	146,085	192,909	-	522,659	200	-	861,853
Property and equipment, net	698,954	444	-	47,985	3,582,849	-	4,330,232
Inter-organization receivable	2,245,841	1,345,451	-	-	-	(3,591,292)	-
Beneficial interest in assets held by others	429,942	-	-	-	-	-	429,942
Right of use assets- operating leases	2,058,783	2,087,618	-	2,971,366	-	-	7,117,767
TOTAL ASSETS	\$ 19,810,318	\$ 29,555,409	\$ -	\$ 17,886,717	\$ 3,637,929	\$ (6,454,884)	\$ 64,435,489

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF FINANCIAL POSITION - CONTINUED

June 30, 2024

	Camelot Community Care, Inc.	Children's Network of Southwest Florida, LLC	Bright Future for Families, Inc.	Children's Network of Hillsborough, LLC	Camelot Care Property Holdings, Inc.	Eliminations	2024 Total
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES							
Accounts payable	\$ 549,574	\$ 4,152,276	\$ -	\$ 5,839,137	\$ 39,995	\$ (1,233,786)	\$ 9,347,196
Trust account funds	-	373,266	-	278,350	-	-	651,616
Accrued expenses	1,897,063	415,183	-	162,275	-	(1,629,806)	844,715
Accrued salaries, wages and benefits	4,877,662	373,219	-	382,726	-	-	5,633,607
Deferred revenue	54,523	-	-	-	17,122	-	71,645
Rental deposits	-	-	-	-	16,733	-	16,733
Inter-organization payable, current	-	846,097	36,172	1,708,490	533	(2,591,292)	-
Line of credit payable	-	-	-	-	-	-	-
Operating lease liabilities, current portion	704,084	609,179	-	1,023,479	-	-	2,336,742
Current maturities of long-term debt	-	-	-	-	82,692	-	82,692
Total current liabilities	8,082,906	6,769,220	36,172	9,394,457	157,075	(5,454,884)	18,984,946
Refundable advances	-	19,426,661	-	6,068,662	-	-	25,495,323
Inter-organization payable, non-current	-	-	-	-	1,000,000	(1,000,000)	-
Operating lease liabilities, less current portion	1,366,063	1,551,026	-	2,085,200	-	-	5,002,289
Long-term debt, less current maturities	-	-	-	-	2,495,949	-	2,495,949
Total long-term liabilities	1,366,063	20,977,687	-	8,153,862	3,495,949	(1,000,000)	32,993,561
Total liabilities	9,448,969	27,746,907	36,172	17,548,319	3,653,024	(6,454,884)	51,978,507
NET ASSETS							
Without donor restrictions (deficit)	9,860,005	1,808,502	(36,172)	338,398	(15,095)	-	11,955,638
With donor restrictions	501,344	-	-	-	-	-	501,344
Total net assets	10,361,349	1,808,502	(36,172)	338,398	(15,095)	-	12,456,982
TOTAL LIABILITIES AND NET ASSETS	\$ 19,810,318	\$ 29,555,409	\$ -	\$ 17,886,717	\$ 3,637,929	\$ (6,454,884)	\$ 64,435,489

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2024

	Camelot Community Care, Inc.	Children's Network of Southwest Florida, LLC	Bright Future for Families, Inc.	Children's Network of Hillsborough, LLC	Camelot Care Property Holdings, Inc.	Eliminations	2024 Total
Revenue and support							
Revenue from client fees, net	\$ 48,698,193	\$ 74,623,230	\$ -	\$ 115,988,855	\$ -	\$ (12,366,514)	\$ 226,943,764
Change in value of beneficial interest in assets held by others	39,343	-	-	-	-	-	39,343
Rental income	-	-	-	-	358,344	(134,000)	224,344
Contributions and other revenue	465,708	529,428	-	428,331	383	-	1,423,850
Total revenue and support	49,203,244	75,152,658	-	116,417,186	358,727	(12,500,514)	228,631,301
Expenses							
Program services	43,166,115	70,221,594	70	113,227,627	-	(12,366,514)	214,248,892
Supporting services	6,074,105	4,827,099	-	2,729,470	425,098	(134,000)	13,921,772
Total expenses	49,240,220	75,048,693	70	115,957,097	425,098	(12,500,514)	228,170,664
Change in net assets	(36,976)	103,965	(70)	460,089	(66,371)	-	460,637
Net assets (deficit) at beginning of year	10,398,325	1,704,537	(36,102)	(121,691)	51,276	-	11,996,345
Net assets (deficit) at end of year	<u>\$ 10,361,349</u>	<u>\$ 1,808,502</u>	<u>\$ (36,172)</u>	<u>\$ 338,398</u>	<u>\$ (15,095)</u>	<u>\$ -</u>	<u>\$ 12,456,982</u>

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES –
Camelot Community Care, Inc., Bright Future for Families, Inc., and Camelot Community Care Property Holdings, Inc.

For the year ended June 30, 2024

	Program Services								Supporting Services	Total 2024	
	Community Behavioral Health	School Based Services	Juvenile Justice Services	Independent Living	Foster Care	Adoptions	Child Welfare Case Management	Prevention/ Diversion/ Protection			Total Program Services
Personnel expenses											
Payroll	\$ 661,606	\$ 674,482	\$ 152,759	\$ 1,763,319	\$ 2,341,197	\$ 1,154,177	\$ 18,658,948	\$ 2,323,824	\$ 27,730,312	\$ 3,986,423	\$ 31,716,735
Benefits	112,727	115,573	27,727	307,519	433,262	209,029	3,222,849	381,245	4,809,931	692,110	5,502,041
Total personnel expenses	774,333	790,055	180,486	2,070,838	2,774,459	1,363,206	21,881,797	2,705,069	32,540,243	4,678,533	37,218,776
Other expenses											
Outside contractors	524,226	-	-	-	30,428	-	22,514	194,694	771,862	1,019	772,881
Other employee expenses	17,255	7,082	16,928	143,054	167,079	64,214	2,121,537	191,580	2,728,729	247,905	2,976,634
Staff recruitment and retention	3,480	3,161	274	4,015	7,599	5,027	37,508	4,536	65,600	14,738	80,338
Client expenses	2,356	5,084	18,124	123,507	27,281	26,326	103,740	154,425	460,843	-	460,843
Foster parent/cost of care payments	-	-	-	1,095	1,754,562	2,949	2,575	-	1,761,181	-	1,761,181
Fund raising expense	-	-	-	-	-	-	-	-	-	76,890	76,890
Business promotions and marketing	70	-	-	-	189	245	-	17	521	52,292	52,813
Facilities management *	138,280	55	14,470	186,132	431,401	4,533	99,917	334,003	1,208,791	197,900	1,406,691
Commercial insurance	15,610	10,784	3,026	42,225	52,962	14,279	376,392	41,767	557,045	70,145	627,190
Professional services	420	578	-	-	810	-	4,336	15,044	21,188	344,284	365,472
Other operating expenses	29,469	9,989	1,509	164,635	97,085	10,327	1,664,521	1,023,740	3,001,275	390,585	3,391,860
Depreciation expense	2,315	-	466	13,265	16,852	715	1,867	13,427	48,907	211,218	260,125
Interest expense	-	-	-	-	-	-	-	-	-	79,694	79,694
Total other expenses	733,481	36,733	54,797	677,928	2,586,248	128,615	4,434,907	1,973,233	10,625,942	1,686,670	12,312,612
Total expenses	\$ 1,507,814	\$ 826,788	\$ 235,283	\$ 2,748,766	\$ 5,360,707	\$ 1,491,821	\$ 26,316,704	\$ 4,678,302	\$ 43,166,185	\$ 6,365,203	* \$ 49,531,388

* Amount is net \$134,000 of intercompany eliminated expenses related to rental income - See NOTE I

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES - Children's Network of Southwest Florida, LLC

For the year ended June 30, 2024

	Program Services								Supporting Services	Total 2024
	Case Management	Out of Home Care	Adoption and Guardian Assistance	Independent Living	Licensing	Prevention Services	Other Client Services	Total Program Services		
Personnel expenses										
Payroll	\$ 10,550,139	\$ -	\$ 940,680	\$ 424,577	\$ 1,320,616	\$ 1,115,764	\$ 417,526	\$ 14,769,302	\$ 2,768,559	\$ 17,537,861
Benefits	796,428	-	79,633	28,531	79,709	86,729	46,837	1,117,867	204,747	1,322,614
Total personnel expenses	11,346,567	-	1,020,313	453,108	1,400,325	1,202,493	464,363	15,887,169	2,973,306	18,860,475
Other expenses										
Outside contractors *	4,940,257	-	90,896	12,922	2,123,140	565,098	1,684,533	9,416,846	-	9,416,846
Other employee expenses	537,891	-	16,573	14,043	22,630	29,479	1,481	622,097	59,334	681,431
Staff recruitment and retention	-	-	-	-	-	-	-	-	-	-
Client expenses	140,610	-	16,781	1,903	-	307,535	538,734	1,005,563	-	1,005,563
Foster parent/cost of care payments	-	16,784,986	13,435,611	1,447,866	-	-	-	31,668,463	-	31,668,463
Fund raising expense	-	-	-	-	-	-	550,518	550,518	-	550,518
Business promotions and marketing	-	-	-	-	-	-	-	-	-	-
Facilities management	3,252,938	-	47,624	38,167	125,975	140,401	27,644	3,632,749	969,582	4,602,331
Commercial insurance	50,766	-	1,437	1,454	4,254	3,990	1,582	63,483	447,332	510,815
Professional services	57,007	-	-	-	-	5,589	20,000	82,596	245,082	327,678
Other operating expenses	521,583	-	3,615	1,092	5,557	26,772	4,645	563,264	131,828	695,092
Depreciation expense	28,457	-	-	-	600	-	535	29,592	535	30,127
Interest expense	-	-	-	-	-	-	-	-	100	100
Total other expenses	9,529,509	16,784,986	13,612,537	1,517,447	2,282,156	1,078,864	2,829,672	47,635,171	1,853,793	49,488,964
Total expenses	\$ 20,876,076	\$ 16,784,986	\$ 14,632,850	\$ 1,970,555	\$ 3,682,481	\$ 2,281,357	\$ 3,294,035	\$ 63,522,340	\$ 4,827,099	* \$ 68,349,439

* Amount is net \$6,699,254 of intercompany eliminated expenses related to case management, licensing and prevention services programs - See NOTE I

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES - Children's Network of Hillsborough, LLC

For the year ended June 30, 2024

	Program Services							Supporting Services	Total 2024	
	Case Management	Out of Home Care	Adoption and Guardian Assistance	Independent Living	Licensing	Prevention Services	Other Client Services			Total Program Services
Personnel expenses										
Payroll	\$ 5,944,513	\$ 1,138,446	\$ 1,795,524	\$ 118,883	\$ 1,119,829	\$ 3,296,676	\$ 718,645	\$ 14,132,516	\$ 1,643,478	\$ 15,775,994
Benefits	503,462	48,608	155,683	9,224	57,425	230,575	44,285	1,049,262	100,473	1,149,735
Total personnel expenses	6,447,975	1,187,054	1,951,207	128,107	1,177,254	3,527,251	762,930	15,181,778	1,743,951	16,925,729
Other expenses										
Outside contractors *	20,331,160	-	446,259	-	2,754,113	3,690,499	493,864	27,715,895	-	27,715,895
Other employee expenses	68,192	4,806	30,566	420	4,398	189,435	1,904	299,721	105,401	405,122
Staff recruitment and retention	-	-	-	-	-	-	-	-	-	-
Client expenses	126	82,650	7,748	-	-	539,738	3,734,809	4,365,071	2,381	4,367,452
Foster parent/cost of care payments	-	28,619,095	25,558,685	2,323,058	-	-	-	56,500,838	-	56,500,838
Fund raising expense	-	-	-	-	-	-	-	-	6,821	6,821
Business promotions and marketing	1,086	-	-	-	100	-	-	1,186	3,181	4,367
Facilities management	1,581,531	118,076	212,392	14,553	115,975	85,820	33,142	2,161,489	176,936	2,338,425
Commercial insurance	223,169	68,653	67,408	4,463	42,041	123,764	26,979	556,477	61,699	618,176
Professional services	18,632	15	75,990	-	2,000	-	12,448	109,085	531,921	641,006
Other operating expenses	314,243	126,721	29,155	582	12,518	34,332	151,276	668,827	84,551	753,378
Depreciation expense	-	-	-	-	-	-	-	-	12,628	12,628
Interest expense	-	-	-	-	-	-	-	-	-	-
Total other expenses	22,538,139	29,020,016	26,428,203	2,343,076	2,931,145	4,663,588	4,454,422	92,378,589	985,519	93,364,108
Total expenses	\$ 28,986,114	\$ 30,207,070	\$ 28,379,410	\$ 2,471,183	\$ 4,108,399	\$ 8,190,839	\$ 5,217,352	\$ 107,560,367	\$ 2,729,470 *	\$ 110,289,837

* Amount is net \$5,667,260 of intercompany eliminated expenses related to case management, independent living and licensing programs - See NOTE I

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

CAMELOT COMMUNITY CARE, INC. AND SUBSIDIARIES

For the year ended June 30, 2024

Camelot Community Care, Inc. and Subsidiaries

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal				
<u>U.S. Department of Health and Human Services</u>				
Indirect Programs:				
<i>State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)</i>				
	10.561			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	\$ 16,184	\$ 28,043
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	2,259
Family Partnerships of Central Florida		SEMOROS025-2324	-	919
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCIL-FY24	-	83
		ECA-C6-CCC-FRS-FY21 & FSS-VEN-CCC-FRS-FY24	-	335
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21 & FSS-VEN-CCC-FRS-FY24	-	335
Kids Central, Inc.		C2324-IRP-D001	-	4
Kids First of Florida, Inc.		Camelot 2.20.2024	-	761
NWF Health Network		0259-22	-	1,661
Partnership for Strong Families, Inc.		PCM772	-	897
Partnership for Strong Families, Inc.		PCM780	-	1,504
Total Guardian Assistance			<u>16,184</u>	<u>36,466</u>
<i>Crime Victim Assistance</i>				
	16.575			
Pass-through programs from:				
State of Florida, Department of Legal Affairs, Office of the Attorney General (OAG)		VOCA-2023-Camelot Community Care-00291	-	52,073
Total Guardian Assistance			<u>-</u>	<u>52,073</u>
<i>Guardianship Assistance</i>				
	93.090			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	-	762,783
Total Guardian Assistance			<u>-</u>	<u>762,783</u>
<i>Marylee Allen Promoting Safe and Stable Families</i>				
	93.556			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	2,138,698	2,725,146
Childnet, Inc.		CAM23FFT	-	306,418
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	82,458
Family Partnerships of Central Florida		ADS2201	-	149,001
Family Partnerships of Central Florida		SEMOROS025-2324	-	5,573
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCIL-FY24	-	502
		ECA-C6-CCC-FRS-FY21 & FSS-VEN-CCC-FRS-FY24	-	379,250
Family Support Services of Suncoast, LLC		ECA-C6-CCC-FRS-FY21 & FSS-VEN-CCC-FRS-FY24	-	379,250
Kids First of Florida, Inc.		Camelot 2.20.2024	-	4,617
NWF Health Network		0259-22	-	60,628
Partnership for Strong Families, Inc.		PCM772	-	5,440
Partnership for Strong Families, Inc.		PCM780	-	9,118
Total Promoting Safe and Stable Families			<u>2,138,698</u>	<u>3,728,151</u>

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>Temporary Assistance for Needy Families (TANF)</i>	93.558			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	8,679,778	17,927,438
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	1,378,555
Family Partnerships of Central Florida		ADS2201	-	16,629
Family Partnerships of Central Florida		SEMOROS025-2324	-	548,181
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCIL-FY24	-	49,352
		ECA-C6-CCC-FRS-FY21 & FSS-VEN-CCC-FRS-FY24	-	44,014
Family Support Services of Suncoast, LLC			-	44,014
Kids Central, Inc.		C2324-IRP-D001	-	1,721
Kids First of Florida, Inc.		Camelot 2.20.2024	-	455,620
NWF Health Network		0259-22	-	1,013,601
Partnership for Strong Families, Inc.		PCM772	-	535,087
Partnership for Strong Families, Inc.		PCM780	-	896,932
Total Temporary Assistance for Needy Families (TANF)			8,679,778	22,867,130
<i>Community-Based Child Abuse Prevention Grants</i>	93.590			
Pass-through programs from:				
Florida Department of Children and Families		QJ016	-	66,399
Total Grants to States for Access and Visitation Program			-	66,399
<i>Grants to States for Access and Visitation Programs</i>	93.597			
Pass-through programs from:				
Florida Department of Children and Families		QJ016	24,288	24,286
Total Grants to States for Access and Visitation Program			24,288	24,286
<i>Chafee Education and Training Vouchers Program (ETV)</i>	93.599			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	1,724	112,219
Total Chafee Education and Training Vouchers Program (ETV)			1,724	112,219
<i>Stephanie Tubbs Jones Child Welfare Services Program</i>	93.645			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	972,697	1,825,915
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	160,147
Family Partnerships of Central Florida		SEMOROS025-2324	-	65,162
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCIL-FY24	-	5,866
		ECA-C6-CCC-FRS-FY21 & FSS-VEN-CCC-FRS-FY24	-	5,232
Family Support Services of Suncoast, LLC			-	5,232
Kids First of Florida, Inc.		Camelot 2.20.2024	-	53,989
NWF Health Network		0259-22	-	117,750
Partnership for Strong Families, Inc.		PCM772	-	63,605
Partnership for Strong Families, Inc.		PCM780	-	106,617
Total Stephanie Tubbs Jones Child Welfare Services Program			972,697	2,404,283

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>Foster Care - Title IV-E</i>	93.658			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	13,237,048	23,897,217
Childnet, Inc.		CAM23CPA	-	20,139
Childnet, Inc.		CCC23CPA	-	15,564
Communities Connected for Kids, Inc.		CCK24-102	-	37,673
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	1,031,947
Family Partnerships of Central Florida		SEMOROS025-2324	-	421,458
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCL-FY24	-	65,770
		ECA-C6-CCC-FRS-FY21 &		
Family Support Services of Suncoast, LLC		FSS-VEN-CCC-FRS-FY24	-	152,801
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	19,861
Kids Central, Inc.		C2324-IRP-D001	-	44,140
Kids First of Florida, Inc.		Camelot 2.20.2024	-	348,158
NWF Health Network		0259-22	-	758,753
Partnership for Strong Families, Inc.		PCM772	-	408,759
Partnership for Strong Families, Inc.		PCM780	-	685,177
Safe Children Coalition, Inc.		CAMOHCS23	-	734
Total Foster Care - Title IV-E			<u>13,237,048</u>	<u>27,908,151</u>
<i>Adoption Assistance - Title IV-E</i>	93.659			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	1,172,242	23,096,040
Childnet, Inc.		CAM23CPA	-	3,033
Childnet, Inc.		CCC23CPA	-	2,344
Communities Connected for Kids, Inc.		CCK24-102	-	5,674
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	496,280
Family Partnerships of Central Florida		ADS2201	-	197,430
Family Partnerships of Central Florida		SEMOROS025-2324	-	51,012
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCL-FY24	-	4,556
Family Support Services of Suncoast, LLC		FSS-VEN-CCC-FRS-FY24	-	18,465
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	2,976
Kids First of Florida, Inc.		Camelot 2.20.2024	-	49,921
NWF Health Network		0259-22	-	364,897
Partnership for Strong Families, Inc.		PCM772	-	49,396
Partnership for Strong Families, Inc.		PCM780	-	82,799
Safe Children Coalition, Inc.		CAMOHCS23	-	25
Total Adoption Assistance - Title IV-E			<u>1,172,242</u>	<u>24,424,848</u>
<i>Social Services Block Grant</i>	93.667			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	327,114	5,838,616
Communities Connected for Kids, Inc.		CCK24-111	-	204,135
Florida Department of Health		COQCQ	-	2,005,393
Total Social Services Block Grant			<u>327,114</u>	<u>8,048,144</u>

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
Federal - Continued				
<i>Child Abuse and Neglect State Grants</i>	93.669			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	711,982	734,415
Communities Connected for Kids, Inc.		CCK24-111	-	16,143
Total Child Abuse and Neglect State Grants			<u>711,982</u>	<u>750,558</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		QJ015, QJ016	697,451	1,058,172
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCIL-FY24	-	155,772
Kids First of Florida, Inc.		Camelot 2.20.2024	-	7,213
Partnership for Strong Families. Inc.		PCM772	-	109,976
Partnership for Strong Families. Inc.		PCM780	-	13,029
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			<u>697,451</u>	<u>1,344,162</u>
<i>Medical Assistance Program (Medicaid; Title XIX)</i>	93.778			
Pass-through programs from:				
Florida Department of Children and Families		QJ015, QJ016	80,927	461,979
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	11,294
Family Partnerships of Central Florida		SEMOROS025-2324	-	4,596
Family Support Services of Suncoast, LLC		FSS-SA-C6-CCCIL-FY24	-	414
Family Support Services of Suncoast, LLC		FSS-VEN-CCC-FRS-FY24	-	1,676
Kids Central, Inc.		C2324-IRP-D001	-	22
Kids First of Florida, Inc.		Camelot 2.20.2024	-	3,807
NWF Health Network		0259-22	-	8,304
Partnership for Strong Families. Inc.		PCM772	-	4,486
Partnership for Strong Families. Inc.		PCM780	-	7,519
Total Medical Assistance Program			<u>80,927</u>	<u>504,097</u>
<i>Block Grants for Community Mental Health Services</i>	93.958			
Pass-through programs from:				
Broward Behavioral Health Coalition, Inc.		34351-23	-	27,952
Lutheran Services Florida, Inc.		ME003	-	97,768
Total Block Grants for Community Mental Health Services			<u>-</u>	<u>125,720</u>
Total U.S. Department of Health and Human Services - Indirect Programs			<u>28,060,133</u>	<u>93,159,470</u>
Total Expenditures of Federal Awards			<u>\$ 28,060,133</u>	<u>\$ 93,159,470</u>

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
State				
<u>Florida Department of Children and Families</u>				
<i>Out-of-Home Supports</i>	60.074			
Direct Project		QJ015, QJ016	\$ 19,525,902	\$ 37,427,941
Pass-through projects from:				
Childnet, Inc.		CAM23CPA	-	150,967
Childnet, Inc.		CCC23CPA	-	102,348
Childnet, Inc.		Non-contracted services	-	9,253
Family Partnerships of Central Florida		SEMOROS025-2324	-	45,793
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	108,460
Kids Central, Inc.		C2324-IRP-D001	-	77,462
Safe Children Coalition, Inc.		CAMOHCS23	-	911
Subtotal Out-of-Home Supports - Indirect Projects			-	495,194
Total Out-of-Home Supports			19,525,902	37,923,135
<i>CBC - Adoption Services</i>	60.076			
Direct Project		QJ015, QJ016	27,453	1,195,841
Total In-Home Supports - Indirect Project			27,453	1,195,841
<i>The Independent Living and Road-to-Independence Program</i>	60.112			
Direct Project		QJ015, QJ016	2,522	389,188
Pass-through projects from:				
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	31,573
Total Independent Living and Road-to-Independence Program			2,522	420,761
<i>CBC - Sexually Exploited Children</i>	60.138			
Direct Project		QJ015	56,682	112,873
Total CBC - Sexually Exploited Children - Direct Project			56,682	112,873
<i>Extended Foster Care Program</i>	60.141			
Direct Project		QJ008, QJ015, QJ016	49,443	1,160,229
Pass-through projects from:				
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	16,972
Total Extended Foster Care Program			49,443	1,177,201
<i>CBC - Purchase of Therapeutic Services for Children</i>	60.183			
Direct Project		QJ015, QJ016	677,030	1,110,308
Pass-through projects from:				
Childnet, Inc.		Non-contracted services	-	2,846
Communities Connected for Kids, Inc.		CCK24-102	-	2,640
Family Support Services of Suncoast, LLC		FSS-C6FCO-CCC-FY24	-	55,047
Kids Central, Inc.		C2324-IRP-D001	-	15,801
Subtotal CBC Purchase of Therapeutic Services for Children Program - Indirect Projects			-	76,334
Total CBC Purchase of Therapeutic Services for Children Program			677,030	1,186,642

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing # or State CSFA #	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal/State Expenditures
State - Continued				
<i>Family Finders Program</i>	60.206			
Direct Project		QJ015, QJ016	118,367	1,073,390
Total Family Finders Program			<u>118,367</u>	<u>1,073,390</u>
<i>Kinship Navigator Program</i>	60.207			
Direct Project		QJ015, QJ016	187,345	823,202
Total Kinship Navigator Program			<u>187,345</u>	<u>823,202</u>
<i>Guardianship Assistance Program</i>	60.210			
Direct Project		QJ015, QJ016	-	1,473,837
Total Guardianship Assistance Program			<u>-</u>	<u>1,473,837</u>
<i>CBC - Fatherhood Engagement Specialists</i>	60.211			
Direct Project		QJ015, QJ016	131,525	264,210
Total Fatherhood Engagement Specialists			<u>131,525</u>	<u>264,210</u>
<i>Early Childhood Court Case Management and Prevention Services</i>	60.225			
Direct Project		QJ016	-	6,124
Pass-through projects from:				
Embrace Families Communities Based Care, Inc.		SEMOROS025-2324	-	163,631
NWF Health Network		0259-22	-	120,312
Partnership for Strong Families, Inc.		PCM772	-	60,386
Subtotal Early Childhood Court Case Management - Indirect Projects			<u>-</u>	<u>344,329</u>
Total Early Childhood Court Case Management and Prevention Services			<u>-</u>	<u>350,453</u>
<i>State Funded Child Care Subsidy</i>	60.244			
Direct Project		QJ015, QJ016	-	1,256,996
Total State Funded Child Care Subsidy			<u>-</u>	<u>1,256,996</u>
Total Florida Department of Children and Families - Direct Projects			20,776,269	46,294,139
Total Florida Department of Children and Families - Indirect Projects			<u>-</u>	<u>964,402</u>
Total Florida Department of Children and Families			<u>20,776,269</u>	<u>47,258,541</u>
Total Expenditures of State Financial Assistance			<u>20,776,269</u>	<u>47,258,541</u>
Total Expenditures of Federal Awards and State Financial Assistance			<u>\$ 48,836,402</u>	<u>\$ 140,418,011</u>

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

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

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

The accompanying Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal and state award activity of Camelot Community Care, Inc. and its wholly owned subsidiaries Children's Network of Southwest Florida, LLC and Children's Network of Hillsborough, LLC (collectively the "Organization") under programs of the federal government and State of Florida for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of the Organization.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE B - INDIRECT COST RATE

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

NOTE C - CONTINGENCIES

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

Camelot Community Care, Inc. and Subsidiaries

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

For the year ended June 30, 2024

NOTE D - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

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

Federal Program Title	Federal Assistance Listing #	Pass-Through Entity Identifying Number	Expenditures
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	Various	\$ 36,466
To be Tested Pursuant to OCA Activity Guardianship Assistance	90.XXX	Various	17,555,089
Marylee Allen Promoting Safe and Stable Families	93.090	Various	553,267
Temporary Assistance for Needy Families (TANF)	93.556	Various	67,180
Chafee Education & Training Vouchers Program (ETV)	93.558	Various	10,067,095
Stephanie Tubbs Jones Child Welfare Services Program	93.599	Various	20,747
Foster Care - Title IV-E	93.645	Various	801,426
Adoption Assistance Title IV-E	93.658	Various	23,203,377
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.659	Various	19,034,432
Medical Assistance Program (Medicaid; Title XIX)	93.674	Various	336,040
Block Grants for Community Mental Health Services	93.778	Various	504,098
	93.958	Various	<u>561,154</u>
Total state funds awarded for matching			<u>\$ 72,740,371</u>

Camelot Community Care, Inc. and Subsidiaries

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENT (UNAUDITED)

For the fiscal year ended June 30, 2024

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2024.

Camelot Community Care, Inc. and Subsidiaries

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2024

The audit schedule is not applicable to the Organization for the fiscal year ended June 30, 2024.

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2023 TO 6/30/2024
Contract #:	ME003

**AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED)**

FUNDING SOURCES & REVENUES	SAMH COVERED SERVICES or PROJECTS										
	STATE-FUNDED										
	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding		
IA. STATE SAMH FUNDING											
Current Year Funding											
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State									
MH001	ME003	F/S	\$ -	\$ 28,127	\$ -	\$ 28,127	\$ 28,127	\$ -	\$ 28,127	\$ -	\$ 28,127
MH009	ME003	F/S	100,372	-	93,075	193,447	193,447	-	193,447	-	193,447
MHARP	ME003	F	26,416	12,025	22,497	60,938	60,938	-	60,938	-	60,938
Total Current Year Funding			\$ 126,788	\$ 40,152	\$ 115,572	\$ 282,512	\$ 282,512	\$ -	\$ 282,512	\$ -	\$ 282,512
Carry Forward Funding											
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State									
N/A	N/A	S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SAMH FUNDING			\$ 126,788	\$ 40,152	\$ 115,572	\$ 282,512	\$ 282,512	\$ -	\$ 282,512	\$ -	\$ 282,512
IB. OTHER GOVERNMENT FUNDING											
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,356	\$ 176,356
(2) Medicaid			-	-	-	-	-	-	-	436,399	436,399
(3) Local Government			-	-	-	-	-	-	-	-	-
(4) Federal Grants & Contracts			-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only			-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 612,755	\$ 612,755
IC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)			-	-	-	-	-	-	-	-	-
(3) Medicare			-	-	-	-	-	-	-	-	-
(4) Contributions & Donations			-	-	-	-	-	-	-	414	414
(5) Other			-	-	-	-	-	-	-	-	-
(6) In-kind			-	-	-	-	-	-	-	226	226
TOTAL ALL OTHER REVENUES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640	\$ 640
TOTAL FUNDING			\$ 126,788	\$ 40,152	\$ 115,572	\$ 282,512	\$ 282,512	\$ -	\$ 282,512	\$ 613,395	\$ 895,907

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2023 TO 6/30/2024
Contract #:	ME003

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

EXPENSE CATEGORIES	SAMH COVERED SERVICES or PROJECTS									
	STATE-FUNDED					Total for Non-State-Funded SAMH Cost Centers	Total for All State-Designated SAMH Cost Centers	Non-SAMH Cost Center	Administration	Total Expenses
	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total	Total for State-Funded AMH Cost Centers					
IIA. PERSONNEL EXPENSES										
(1) Salaries	\$ 62,556	\$ -	\$ 72,111	\$ 134,667	\$ 134,667	\$ -	\$ 134,667	\$ 264,490	\$ 48,214	\$ 447,371
(2) Fringe Benefits	12,200	-	14,135	26,335	26,335	-	26,335	45,445	9,512	81,292
TOTAL PERSONNEL EXPENSES	\$ 74,756	\$ -	\$ 86,246	\$ 161,002	\$ 161,002	\$ -	\$ 161,002	\$ 309,935	\$ 57,726	\$ 528,663
IIIB. OTHER EXPENSES										
(1) Building Occupancy	\$ 21,050	\$ -	\$ -	\$ 21,050	\$ 21,050	\$ -	\$ 21,050	\$ 54,176	\$ -	\$ 75,226
(2) Professional Services	-	-	-	-	-	-	-	72,944	-	72,944
(3) Travel	4,332	-	-	4,332.00	4,332	-	4,332	36,123	4,211	44,666
(4) Equipment	924	-	-	924.00	924	-	924	2,441	-	3,365
(5) Food Services	-	-	-	-	-	-	-	-	-	-
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-
(8) Insurance	3,433	-	-	3,433.00	3,433	-	3,433	6,525	-	9,958
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	5,082	45,864	-	50,946.00	50,946	-	50,946	232,452	-	283,398
(11) Other	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	226	-	226
TOTAL OTHER EXPENSES	\$ 34,821	\$ 45,864	\$ -	\$ 80,685	\$ 80,685	\$ -	\$ 80,685	\$ 404,887	\$ 4,211	\$ 489,783
TOTAL PERSONNEL & OTHER EXPENSES	\$ 109,577	\$ 45,864	\$ 86,246	\$ 241,687	\$ 241,687	\$ -	\$ 241,687	\$ 714,822	\$ 61,937	\$ 1,018,446
IIIC. DISTRIBUTED INDIRECT COSTS										
(a) Other Support Costs (optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Admin Service Fee	11,990	-	10,429	22,419	22,419	-	22,419	39,518	(61,937)	-
TOTAL DISTRIBUTED INDIRECT COSTS	\$ 11,990	\$ -	\$ 10,429	\$ 22,419	\$ 22,419	\$ -	\$ 22,419	\$ 39,518	\$ (61,937)	\$ -
TOTAL ACTUAL OPERATING EXPENSES	\$ 121,567	\$ 45,864	\$ 96,675	\$ 264,106	\$ 264,106	\$ -	\$ 264,106	\$ 754,340	\$ -	\$ 1,018,446
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 121,567	\$ 45,864	\$ 96,675	\$ 264,106	\$ 264,106	\$ -	\$ 264,106	\$ 754,340	\$ -	\$ 1,018,446
IIIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2023 TO 6/30/2024
Contract #:	ME003

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

	SAMH COVERED SERVICES or PROJECTS					Total for State- Funded AMH Cost Centers
	STATE-FUNDED					
	Mental Health					
	Intervention (Indiv.)	Incidental Expenses	Information and Referral	Mental Health Total		
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS						
III A. Unearned Funds	\$ 5,221	\$ (5,712)	\$ 18,898	\$ 18,407	\$ 18,407	
III B. Funding Allocations	-	-	-	-	-	
III C. Excess Funds	\$ 5,221	\$ -	\$ 18,898	\$ 24,119	\$ 24,119	

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2023 TO 6/30/2024
Contract #:	BBHC - 34351-22

**AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED)**

		SAMH COVERED SERVICES or PROJECTS													
		STATE-FUNDED													
		Mental Health													
FUNDING SOURCES & REVENUES		Assessment	In-Home/ Onsite	Supportive Housing/ Living	Incidental Expenses	Care Coordination	Network Evaluation and Development	Cost Reimbursement	Mental Health Total	Total for State SAMH- Funded Covered Services or Projects	Total for Non- State- Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding	
IA. STATE SAMH FUNDING															
Current Year Funding															
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State													
MH009	34351-17	F/S	\$ 296	\$ 49,350	\$ 179,036	\$ 15,922	\$ -	\$ 4,152	\$ -	\$ 248,756	\$ 248,756	\$ -	\$ 248,756	\$ -	\$ 248,756
MH0CN	34351-17	F/S	-	-	-	-	150,000	-	-	150,000	150,000	-	150,000	-	150,000
Total Current Year Funding			\$ 296	\$ 49,350	\$ 179,036	\$ 15,922	\$ -	\$ 4,152	\$ -	\$ 398,756	\$ 398,756	\$ -	\$ 398,756	\$ -	\$ 398,756
Carry Forward Funding															
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State													
MH009	34351-22	S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SAMH FUNDING			\$ 296	\$ 49,350	\$ 179,036	\$ 15,922	\$ -	\$ 4,152	\$ -	\$ 398,756	\$ 398,756	\$ -	\$ 398,756	\$ -	\$ 398,756
IB. OTHER GOVERNMENT FUNDING															
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,503	\$ 505,503	
(2) Medicaid			39,501	24,351	-	-	-	-	-	63,852	63,852	-	63,852	238,480	
(3) Local Government			-	27,350	381,353	-	-	-	-	408,703	408,703	-	408,703	270,268	
(4) Federal Grants & Contracts			-	-	-	-	-	-	-	-	-	-	-	-	
(5) In-kind from Local Government only			-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL OTHER GOVERNMENT FUNDING			\$ 39,501	\$ 51,701	\$ 381,353	\$ -	\$ -	\$ -	\$ -	\$ 472,555	\$ 472,555	\$ -	\$ 472,555	\$ 1,014,251	\$ 1,486,806
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(2) 3rd Party Payments (except Medicare)			-	-	-	-	-	-	-	-	-	-	-	-	
(3) Medicare			-	-	-	-	-	-	-	-	-	-	-	-	
(4) Contributions & Donations			-	29,716	105,065	-	220	-	-	135,001	135,001	-	135,001	132	
(5) Other			-	1,880	-	-	-	-	-	1,880	1,880	-	1,880	1,880	
(6) In-kind			-	-	4,070	-	-	-	-	4,070	4,070	-	4,070	1,450	
TOTAL ALL OTHER REVENUES			\$ -	\$ 31,596	\$ 109,135	\$ -	\$ 220	\$ -	\$ -	\$ 140,951	\$ 140,951	\$ -	\$ 140,951	\$ 1,582	\$ 142,533
TOTAL FUNDING			\$ 39,797	\$ 132,647	\$ 669,524	\$ 15,922	\$ 220	\$ 4,152	\$ -	\$ 1,012,262	\$ 1,012,262	\$ -	\$ 1,012,262	\$ 1,015,833	\$ 2,028,095

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2023 TO 6/30/2024
Contract #:	BBHC - 34351-22

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

EXPENSE CATEGORIES	SAMH COVERED SERVICES or PROJECTS													Non-SAMH Cost Center	Administration	Total Expenses		
	STATE-FUNDED											Total for State-Funded AMH Cost Centers	Total for Non-State-Funded SAMH Cost Centers				Total for All State-Designated SAMH Cost Centers	
	Mental Health								Mental Health Total									
	Assessment	In Home/ On-Site	Supportive Housing/ Living	Incidental Expenses	Care Coordination	Network Evaluation and Development	Cost Reimbursement											
IIA. PERSONNEL EXPENSES																		
(1) Salaries	\$ -	\$ 167,291	\$ 412,234	\$ -	\$ 59,390	\$ 1,514	\$ -	\$ 640,429	\$ 640,429	\$ -	\$ 640,429	\$ 450,886	\$ 162,428	\$ 1,253,743				
(2) Fringe Benefits	-	30,721	60,508	-	9,167	326	-	100,722	100,722	-	100,722	78,121	32,444	211,287				
TOTAL PERSONNEL EXPENSES	\$ -	\$ 198,012	\$ 472,742	\$ -	\$ 68,557	\$ 1,840	\$ -	\$ 741,151	\$ 741,151	\$ -	\$ 741,151	\$ 529,007	\$ 194,872	\$ 1,465,030				
IIIB. OTHER EXPENSES																		
(1) Building Occupancy	\$ -	\$ 20,231	\$ 33,241	\$ -	\$ -	\$ -	\$ -	\$ 53,472	\$ 53,472	\$ -	\$ 53,472	\$ 91,059	\$ -	\$ 144,531				
(2) Professional Services	28,256	34,608	-	-	-	-	-	62,864	62,864	-	62,864	7,018	-	69,882				
(3) Travel	-	3,749	16,849	-	-	-	-	20,598	20,598	-	20,598	8,750	408	29,756				
(4) Equipment	-	552	907	-	-	-	-	1,459	1,459	-	1,459	3,743	-	5,202				
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(6) Medical & Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(8) Insurance	-	3,201	7,858	-	1,157	-	-	12,216	12,216	-	12,216	9,520	-	21,736				
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(10) Operating Supplies & Expenses	-	1,659	44,474	15,922	810	-	-	62,865	62,865	-	62,865	151,089	-	213,954				
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
(12) Donated Items	-	-	4,070	-	-	-	-	4,070	4,070	-	4,070	1,450	-	5,520				
TOTAL OTHER EXPENSES	\$ 28,256	\$ 64,000	\$ 107,399	\$ 15,922	\$ 1,967	\$ -	\$ -	\$ 217,544	\$ 217,544	\$ -	\$ 217,544	\$ 272,629	\$ 408	\$ 490,581				
TOTAL PERSONNEL & OTHER EXPENSES	\$ 28,256	\$ 262,012	\$ 580,141	\$ 15,922	\$ 70,524	\$ 1,840	\$ -	\$ 958,695	\$ 958,695	\$ -	\$ 958,695	\$ 801,636		\$ 1,955,611				
IIIC. DISTRIBUTED INDIRECT COSTS																		
(a) Admin Service Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
TOTAL DISTRIBUTED INDIRECT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
TOTAL ACTUAL OPERATING EXPENSES	\$ 28,256	\$ 262,012	\$ 580,141	\$ 15,922	\$ 70,524	\$ 1,840	\$ -	\$ 958,695	\$ 958,695	\$ -	\$ 958,695	\$ 801,636		\$ 1,955,611				
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
TOTAL ALLOWABLE OPERATING EXPENSES	\$ 28,256	\$ 262,012	\$ 580,141	\$ 15,922	\$ 70,524	\$ 1,840	\$ -	\$ 958,695	\$ 958,695	\$ -	\$ 958,695	\$ 801,636		\$ 1,955,611				
IIIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

Provider Name:	Camelot Community Care, Inc.
Audit Period:	7/1/2023 TO 6/30/2024
Contract #:	BBHC - 34351-22

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

III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	SAMH COVERED SERVICES or PROJECTS									Total for State-Funded AMH Cost Centers
	STATE-FUNDED									
	Mental Health									
	Assessment	In Home/ On-Site	Supportive Housing/ Living	Incidental Expenses	Care Coordination	Network Evaluation and Development	Cost Reimbursement	Mental Health Total		
IIIA. Unearned Funds	\$ (27,960)	\$ (232,086)	\$ (451,165)	\$ -	\$ 71,528	\$ 2,313	\$ -	\$ (637,370)	\$ (637,370)	
IIIB. Funding Allocations	-	-	-	-	-	-	-	-	-	
IIIC. Excess Funds	\$ (27,960)	\$ (232,086)	\$ (451,165)	\$ -	\$ 71,528	\$ 2,313	\$ -	\$ (637,370)	\$ (637,370)	