

CAMDEN COMMUNITY CRISIS CENTER, INC.  
(A NONPROFIT ORGANIZATION)  
DBA CAMDEN HOUSE

FINANCIAL STATEMENTS

JUNE 30, 2019 and 2018



**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Camden Community Crisis Center, Inc.

We have audited the accompanying financial statements of Camden Community Crisis Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited the Organization's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 29, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of federal and state awards expended and the statement of revenues and expenditures compared to budget is presented for the purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2020, 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 to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the effectiveness of 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.

*Magers & Associates, LLC*

Magers & Associates, LLC

Orange Park, Florida

May 13, 2020

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2019 and 2018**

ASSETS

	2019	2018
<b>CURRENT ASSETS:</b>		
Cash	\$ 65,517	\$ 2,062
Grants and Contracts Receivable	121,708	152,152
Other Current Assets	155	1,088
<b>TOTAL CURRENT ASSETS</b>	<b>187,380</b>	<b>155,302</b>
<b>OTHER ASSETS:</b>		
Fixed Assets - at cost (net of accumulated depreciation)	505,675	438,563
<b>TOTAL ASSETS</b>	<b>\$ 693,055</b>	<b>\$ 593,865</b>

LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES:</b>		
Accounts Payable and Accrued Expenses	\$ 3,526	\$ 10,818
Notes Payable	-	20,450
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,526</b>	<b>31,268</b>
<b>NET ASSETS:</b>		
Net assets without donor restrictions	689,529	562,597
Net assets with donor restrictions	-	-
<b>TOTAL NET ASSETS</b>	<b>689,529</b>	<b>562,597</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 693,055</b>	<b>\$ 593,865</b>

The accompanying notes are an integral part of these financial statements.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>CHANGES IN ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Revenues, gains and other support:		
Contributions	\$ 28,685	\$ 39,883
Camden County	30,000	30,000
City of Kingsland	7,500	7,615
City of St. Marys	10,000	10,000
Special Event	27,550	25,644
Other Income	-	7,049
In-kind contributions	<u>25,660</u>	<u>-</u>
 Total revenues, gains and other support without donor restrictions	 129,395	 120,191
Net assets released from restrictions	<u>647,163</u>	<u>472,250</u>
 Total revenues, gains, and other support without donor restrictions and net assets released from restrictions	 <u>\$ 776,558</u>	 <u>\$ 592,441</u>
<b>EXPENSES</b>		
Program services	420,918	375,115
General and Administration	219,154	163,944
Fundraising	9,554	9,423
<b>TOTAL EXPENSES</b>	<u>649,626</u>	<u>548,482</u>
 Change in net assets without donor restrictions	 126,932	 43,959
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>		
Grants and contributions	647,163	517,250
Assets released from restrictions	<u>(647,163)</u>	<u>(472,250)</u>
 Change in net assets with donor restrictions	 <u>-</u>	 <u>45,000</u>
 CHANGE IN NET ASSETS	 126,932	 88,959
NET ASSETS, BEGINNING OF YEAR	<u>562,597</u>	<u>473,638</u>
NET ASSETS, END OF YEAR	<u>\$ 689,529</u>	<u>\$ 562,597</u>

The accompanying notes are an integral part of these financial statements.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	Legal/ Court Support	Domestic Violence	Temporary Assistance Outreach	Total Program Services	General & Administrative	Fundraising	2019 Total	2018 Total
Salaries	\$ 133,609	\$ 104,280	\$ 35,846	\$ 273,735	\$ 52,140	\$ -	\$ 325,875	\$ 282,864
Payroll Taxes	10,752	8,392	2,885	22,029	4,195	-	26,224	22,703
Total salaries and payroll	144,361	112,672	38,731	295,764	56,335	-	352,099	305,567
Advertising	-	-	-	-	8,088	-	8,088	757
Accounting & Legal	-	-	-	-	18,922	-	18,922	10,172
Client Expenses	-	-	52,274	52,274	-	-	52,274	60,858
Contract Services	-	-	-	-	-	-	-	-
Equipment Rental	-	-	-	-	1,400	-	1,400	968
Fundraising	-	-	-	-	-	9,554	9,554	9,423
Insurance	9,393	15,655	6,262	31,310	31,311	-	62,621	59,414
Interest	274	457	183	914	913	-	1,827	1,935
Licenses & Fees	-	-	-	-	4,288	-	4,288	2,075
Office Expense	-	-	-	-	41,644	-	41,644	35,703
Postage	-	-	-	-	-	-	-	1,494
Repairs & Maintenance	3,106	1,035	2,071	6,212	14,496	-	20,708	12,160
Phone & Utilities	7,322	10,250	4,393	21,965	7,321	-	29,286	11,040
Travel & Meeting	3,445	4,698	2,036	10,179	5,482	-	15,661	19,505
Total Expenses before Depreciation	167,901	144,767	105,950	418,618	190,200	9,554	618,372	531,071
Depreciation	300	1,500	500	2,300	28,954	-	31,254	17,411
	\$ 168,201	\$ 146,267	\$ 106,450	\$ 420,918	\$ 219,154	\$ 9,554	\$ 649,626	\$ 548,482

The accompanying notes are an integral part of these financial statements.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 126,932	\$ 88,959
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	39,556	17,411
(Increase) Decrease in Operating Assets:		
Grants and Contracts Receivable	30,444	(103,133)
Other Assets	933	(1,088)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(7,292)	(5,426)
NET CASH FLOWS FROM OPERATING ACTIVITIES	190,573	(3,277)
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal (Acquisition) of Fixed Assets	(106,668)	(41,906)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(106,668)	(41,906)
CASH FLOWS FROM FINANCING ACTIVITIES		
Note Payable	(20,450)	2,000
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(20,450)	2,000
NET CHANGE IN CASH AND CASH EQUIVALENTS	63,455	(43,183)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,062	45,245
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 65,517	\$ 2,062
 SUPPLEMENTAL DATA:		
Interest Paid	\$ 1,827	\$ 1,935

The accompanying notes are an integral part of these financial statements.



**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 and 2018

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

Camden Community Crisis Center, Inc. (the "Center") was incorporated October 1, 1987 under the provisions of the laws of the State of Georgia. The Center received notification of its tax-exempt status on August 8, 1988 from the Internal Revenue Service under Code Section 501 (c) (3) of the Internal Revenue Code.

The Center's work significantly helps the community by assisting individuals that are the victims of domestic violence and provides for:

- 24 Hour emergency shelter
- 24 Hour crisis hot line
- Support group for victims and their children
- Counseling
- Victim advocacy and assistance with temporary protective orders
- Information and referral for victims
- Social services
- Legal services
- Employment services
- Housing
- Childcare

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor imposed restrictions based on new accounting pronouncement ASU 2016-14 (see following page and Note 2). Accordingly, net assets of the Center and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets that are available for use in general operations and not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions - Net assets subject to donor-imposed stipulations. Some donor-imposed stipulations are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed stipulations are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed stipulations are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Generally, the donor of these assets permits the organizations to use all or part of the income earned on related investments for general or specific purposes. At June 30, 2019, there were no net assets with donor restrictions.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 and 2018

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

Budgets are prepared on the cash basis of accounting with no consideration given to the amount of in-kind contributions expected for the year. Budgets are adopted based on historical receipts from funding sources and current year needs.

Prior Year Comparative Data

The financial statements include certain prior-year summarized comparative information in total. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

Reclassification

Certain 2018 amounts have been reclassified to conform to the 2019 financial statement presentation.

Contributed Property and Services

The Center receives numerous non-cash donations of services and property. Property or services donated by individuals have not been recorded as support and expense in the period received. The donor determines the value of the donated property and a record is kept of the donation. Donated property and services are recorded and files are maintained in order to meet the local match requirements of the grants on family violence.

Cash and Cash Equivalents

The Center considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents.

Revenue

The Center receives grant and contract revenue from Federal, State, County and City agencies, as well as local churches and residents. All grants are reimbursement grants, and revenues are recognized when expense reports are filed with the agencies.

Any of the funding sources may, at their discretion, request reimbursement for expenses or return of funds, or both, as a result of non-compliance by the Center with the terms of the grant/contract.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 and 2018

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

Fixed Assets

Fixed assets acquired by the Center are considered to be owned by the Center. All purchased fixed assets are recorded at cost where historical records are available and at estimated cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. The Center follows the practice of capitalizing all expenditures for property, furniture, fixtures, and office equipment in excess of \$250. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets generally as follows:

	Estimated Useful Life (Years)
Machinery and Equipment	5-7
Office Furniture and Equipment	5-7
Land, Building & Improvements	10-30

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Donated Services

The Center receives a significant amount of donated services from unpaid volunteers who assist in fundraising and special projects. No amounts have been recognized in the statement of activities because the criteria for recognition have not been satisfied.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 and 2018

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

Income Tax Status

The Center is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue code. Accordingly, no provision for income taxes has been included in the financial statements.

The Center has evaluated its tax positions for all open tax years. Currently, the tax years open and subject to examination by the Internal Revenue Service are the 2016, 2017 and 2018 tax years. However, the Center is not currently under audit nor has the Center been contacted by any jurisdiction. Based on the evaluation of the Center's tax positions, management believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. Therefore, no provision for the effects of uncertain tax positions have been recorded for the fiscal year ended June 30, 2019.

Description of Programs

Legal Advocacy/Court Support - The staff advises those who are seeking refuge from abusive spouses about their rights. Help is offered to obtain temporary protective orders. Transportation to court hearings is provided for clients, if needed. A member of the staff accompanies the client to provide support and advice.

Domestic Violence – An emergency shelter is provided by the staff for abused women and their children.

Outreach – The staff maintains continuous contact with clients once they have left the shelter to ensure that the clients' ongoing needs are being met.

Temporary Assistance to Needy Families (TANF) – The staff makes recommendations to county Department of Family and Children Services on TANF waivers in accordance with all requirements and procedures for the domestic violence assistance projects.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 and 2018

New Accounting Pronouncement

On August 18, 2016 the FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The Organization has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to the comparative period presented. The new standards change the following aspects of the Organization's financial statements:

The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.

The unrestricted net asset class has been renamed net assets without donor restrictions. (see Note 2).

The financial statements include a new disclosure about liquidity and availability of resources (see Note 3).

**NOTE 2 – ACCOUNTING PRONOUNCEMENT ASU 2016-14**

The new accounting pronouncement referenced in Note 1 has the following effect on net assets at June 30, 2019:

<u>Net Asset Class</u>	<u>As Originally Presented</u>	<u>After Adoption of ASU</u> <u>2016-14</u>
Unrestricted net assets	\$ 689,529	-
Net assets without donor restrictions	-	\$ 689,529

**NOTE 3 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Organization is partially supported by restricted contributions and grants. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. The Organization considers all expenditures related to its ongoing activities to support the mission to be general expenditures. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The following reflects the Organization's financial assets as of the statement of financial position date June 30, 2019. There were no contractual or donor-imposed restrictions within one year of the statement of financial position that would reduce amounts available for general use.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 and 2018

**NOTE 3 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (cont)**

Financial assets at year end:

Cash	\$	65,517
Grants Receivable		<u>121,708</u>
Financial assets available to meet general expenditures within one year		<u><u>187,225</u></u>

**NOTE 4 - RECEIVABLES**

Grants Receivable

Grants receivable are deemed fully collectible by management and are composed of the following amounts due at June 30:

	<u>2019</u>	<u>2018</u>
Governor's Office for Children and Families	\$ 19,011	\$ 14,532
Criminal Justice Coordinating Council/VOCA	102,697	128,393
Other	-	9,227
	<u>\$ 121,708</u>	<u>\$ 142,925</u>

**NOTE 5 - FIXED ASSETS**

As of June 30, 2019, fixed assets consist of:

Machinery & Equipment	\$ 116,592
Furniture & Fixtures	5,837
Land, Building, & Improvements	<u>540,936</u>
Total Fixed Assets	663,365
Less Accumulated depreciation	<u>(157,690)</u>
Net Fixed Assets	<u><u>\$ 505,675</u></u>

Depreciation expense for the year ended June 30, 2019 and 2018 was \$31,254 and \$17,411 respectively.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 and 2018

**NOTE 6 - CONCENTRATION OF GEOGRAPHICAL LOCATION**

In the current year, a significant amount of contributions was provided by a few major contributors concentrated in one geographical location (Camden County). Changes in the economy of Camden County could possibly impact the amounts of contributions received, thus it is always considered reasonably possible that benefactors, grantors or contributors might be lost in the near term.

**NOTE 7 - CONTINGENT LIABILITY**

All grants are reimbursable after expenditure reports are filed monthly and quarterly. Any expenditure disallowed by Grantor could result in a loss of funding or liability in repayment.

**NOTE 8 - NOTES PAYABLE**

The Center has a line of credit with Southeastern Bank for \$75,000, secured by real property with an interest rate of 5%. The balance at June 30, 2019 was \$0.

**NOTE 9 - SHELTER**

The shelter is to be used solely for the purposes of increasing the number of domestic violence clients served and expanding the programs to assist homeless families. In the event the Center ceases to function as a non-profit organization, the shelter will be transferred to another non-profit organization determined by the Center's Board of Directors.

**NOTE 10 – SUBSEQUENT EVENTS AND MANAGEMENT REVIEW**

Management has evaluated its June 30, 2019 financial statements for subsequent events through May 13, 2020, the date the financial statements were issued. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact the Company's operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
**SCHEDULE OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

GRANTOR/ PASS-THROUGH GRANTOR	Agency Pass-through Number	Program or Award Amount	Receipts	Disbursements	Grant Receivable June 30, 2019
Department of Health and Human Services:					
Passed through Governor's Office for					
Children and Families:					
Family Violence	X19-8-023	\$ 179,548	\$ 179,543	\$ 179,548	\$ 5
Family Violence	V18-8-002	18,707	18,127	18,707	580
Family Violence	V18-8-051	50,000	31,574	50,000	18,426
Total Department of Health and Human Services:		<u>248,255</u>	<u>229,244</u>	<u>248,255</u>	<u>19,011</u>
U.S. Department of Justice:					
Coordinating Council:					
Violence Against Women	C16-8-227	287,109	149,269	226,027	76,758
Violence Against Women	C16-8-260	22,927	-	17,345	17,345
Violence Against Women	C18-8-011	69,280	329	8,923	8,594
Total U.S. Department of Justice		<u>379,316</u>	<u>149,598</u>	<u>252,295</u>	<u>102,697</u>
Total		<u>\$ 627,571</u>	<u>\$ 378,842</u>	<u>\$ 500,550</u>	<u>\$ 121,708</u>



**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET

GOVERNOR'S OFFICE FOR CHILDREN AND FAMILIES  
GRANT AWARD NUMBER X19-8-023

CONTRACT PERIOD JULY 1, 2018 TO JUNE 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE		
Governmental grants		
Federal funds	<u>\$ 248,255</u>	<u>\$ 248,255</u>
Total Revenue	<u><u>\$ 248,255</u></u>	<u><u>\$ 248,255</u></u>
EXPENDITURES		
Domestic violence services	<u>\$ 248,255</u>	<u>\$ 248,255</u>
Total expenditures	<u><u>\$ 248,255</u></u>	<u><u>\$ 248,255</u></u>



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

To the Board of Directors of  
Camden Community Crisis Center, Inc.

We have audited, 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, the financial statements of Camden Community Crisis Center, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 29, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the 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.

To the Board of Directors of  
Camden Community Crisis Center, Inc.  
Page Two

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

#### COMPLIANCE AND OTHER MATTERS

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

#### PURPOSE OF THIS REPORT

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

*Magers & Associates, LLC*  
Magers & Associates, LLC  
Orange Park, Florida  
May 13, 2020