

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

FINANCIAL STATEMENTS

JUNE 30, 2018 and 2017



CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE

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165 Wells Road, Suite 405
Orange Park, FL 32073
Phone: (904) 773-0180
Fax: (904) 773-0185
www.magerscpa.com

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, 2018, 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, 2018, 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 2017 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, 2017, 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 August 29, 2019, 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

August 29, 2019

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 2,062	\$ 45,245
Grants and Contracts Receivable	152,152	49,019
Other Current Assets	1,088	-
TOTAL CURRENT ASSETS	<u>155,302</u>	<u>94,264</u>
OTHER ASSETS:		
Fixed Assets - at cost (net of accumulated depreciation)	438,563	414,068
TOTAL ASSETS	<u>\$ 593,865</u>	<u>\$ 508,332</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts Payable and Accrued Expenses	\$ 10,818	\$ 16,244
Notes Payable	20,450	18,450
TOTAL CURRENT LIABILITIES	<u>31,268</u>	<u>34,694</u>
NET ASSETS:		
Unrestricted	562,597	428,638
Restricted	-	45,000
TOTAL NET ASSETS	<u>562,597</u>	<u>473,638</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 593,865</u>	<u>\$ 508,332</u>

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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
UNRESTRICTED NET ASSETS		
Unrestricted revenues, gains and other support:		
Contributions	\$ 39,883	\$ 59,132
Camden County	30,000	30,000
City of Kingsland	7,615	7,500
City of St. Marys	10,000	10,000
Special Event	25,644	26,806
Other Income	7,049	14,035
In-kind contributions	<u>-</u>	<u>-</u>
Total unrestricted revenues, gains and other support	120,191	147,473
Net assets released from restrictions	<u>472,250</u>	<u>329,253</u>
Total unrestricted net assets and net assets released from restrictions	<u>\$ 592,441</u>	<u>\$ 476,726</u>
EXPENSES		
Program services	375,115	308,072
General and Administration	163,944	143,317
Fundraising	9,423	9,850
TOTAL EXPENSES	<u>548,482</u>	<u>461,239</u>
CHANGE IN UNRESTRICTED NET ASSETS	43,959	15,487
TEMPORARILY RESTRICTED NET ASSETS		
Grants and contributions	517,250	362,991
Assets released from restrictions	<u>(472,250)</u>	<u>(329,253)</u>
Change in temporarily restricted net assets	<u>45,000</u>	<u>33,738</u>
CHANGE IN NET ASSETS	88,959	49,225
NET ASSETS, BEGINNING OF YEAR	<u>473,638</u>	<u>424,413</u>
NET ASSETS, END OF YEAR	<u><u>\$ 562,597</u></u>	<u><u>\$ 473,638</u></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, 2018 AND 2017

	Legal/ <u>Court Support</u>	Domestic <u>Violence</u>	Temporary Assistance <u>Outreach</u>	Total Program <u>Services</u>	General & <u>Administrative</u>	<u>Fundraising</u>	2018 <u>Total</u>	2017 <u>Total</u>
Salaries	\$ 115,974	\$ 90,517	\$ 31,115	\$ 237,606	\$ 45,258	\$ -	\$ 282,864	\$ 228,698
Payroll Taxes	9,309	7,265	2,497	19,071	3,632	-	22,703	19,156
Total salaries and payroll	125,283	97,782	33,612	256,677	48,890	-	305,567	247,854
Advertising	-	-	-	-	757	-	757	2,373
Accounting & Legal	-	-	-	-	10,172	-	10,172	6,285
Client Expenses	-	-	60,858	60,858	-	-	60,858	40,578
Contract Services	-	-	-	-	-	-	-	9,695
Equipment Rental	-	-	-	-	968	-	968	62
Fundraising	-	-	-	-	-	9,423	9,423	9,850
Insurance	8,912	14,854	5,941	29,707	29,707	-	59,414	50,362
Interest	290	484	193	967	968	-	1,935	1,529
Licenses & Fees	-	-	-	-	2,075	-	2,075	1,127
Office Expense	-	-	-	-	35,703	-	35,703	23,635
Postage	-	-	-	-	1,494	-	1,494	1,062
Repairs & Maintenance	1,824	608	1,216	3,648	8,512	-	12,160	14,567
Phone & Utilities	2,760	3,864	1,656	8,280	2,760	-	11,040	22,602
Travel & Meeting	4,291	5,851	2,536	12,678	6,827	-	19,505	14,969
Total Expenses before Depreciation	143,360	123,443	106,012	372,815	148,833	9,423	531,071	446,550
Depreciation	300	1,500	500	2,300	15,111	-	17,411	14,689
	<u>\$ 143,660</u>	<u>\$ 124,943</u>	<u>\$ 106,512</u>	<u>\$ 375,115</u>	<u>\$ 163,944</u>	<u>\$ 9,423</u>	<u>\$ 548,482</u>	<u>\$ 461,239</u>

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, 2018 AND 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 88,959	\$ 49,225
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	17,411	14,689
(Increase) Decrease in Operating Assets:		
Grants and Contracts Receivable	(103,133)	(12,094)
Other Assets	(1,088)	-
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(5,426)	13,622
NET CASH FLOWS FROM OPERATING ACTIVITIES	(3,277)	65,442
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal (Acquisition) of Fixed Assets	(41,906)	(26,939)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(41,906)	(26,939)
CASH FLOWS FROM FINANCING ACTIVITIES		
Note Payable	2,000	(5,000)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	2,000	(5,000)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(43,183)	33,503
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	45,245	11,742
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 2,062	\$ 45,245
SUPPLEMENTAL DATA:		
Interest Paid	\$ 1,935	\$ 1,529

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, 2018 and 2017

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 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. Accordingly, net assets of the Center and changes therein are classified and reported as:

Unrestricted Assets - Net assets that are not subject to donor imposed stipulations

Temporarily Restricted Assets - Net assets subject to donor imposed stipulations that may or will be met by actions of the organization and/or passage of time

Permanently Restricted Assets - Net assets subject to donor imposed stipulations that may be maintained permanently by the organization. Generally, the donor of these assets permits the organization to use all or part of the income earned on related investments for general or specific purposes. At June 30, 2018 and 2017, there were no permanently restricted net assets.

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 and 2017

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, 2017, from which the summarized information was derived.

Reclassification

Certain 2017 amounts have been reclassified to conform to the 2018 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, 2018 and 2017

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, 2018 and 2017

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 2015, 2016 and 2017 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, 2018.

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, 2018 and 2017

NOTE 2 - RECEIVABLES

Grants Receivable

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

	<u>2018</u>	<u>2017</u>
Governor's Office for Children and Families	\$ 14,532	\$ 25,338
Criminal Justice Coordinating Council/VOCA	128,393	23,681
Other	9,227	-
	<u>\$ 152,152</u>	<u>\$ 49,019</u>

NOTE 3 - FIXED ASSETS

As of June 30, 2018, fixed assets consist of:

Machinery & Equipment	\$ 49,764
Furniture & Fixtures	8,797
Land, Building, & Improvements	<u>509,398</u>
Total Fixed Assets	567,959
Less Accumulated depreciation	<u>(129,396)</u>
Net Fixed Assets	<u>\$ 438,563</u>

Depreciation expense for the year ended June 30, 2018 and 2017 was \$17,411 and \$14,689 respectively.

NOTE 4 - 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.

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 and 2017

NOTE 5 - 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 6 - 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, 2018 was \$20,450.

NOTE 7 - 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 8 – SUBSEQUENT EVENTS AND MANAGEMENT REVIEW

Management has evaluated subsequent events through August 29, 2019 the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

GRANTOR/ PASS-THROUGH GRANTOR	Agency Pass-through Number	Program or Award Amount	Receipts	Disbursements	Grant Receivable June 30, 2018
Department of Health and Human Services:					
Passed through Governor's Office for					
Children and Families:					
Family Violence	X18-8-002	\$ 179,548	\$ 166,086	\$ 179,548	\$ 13,462
Family Violence	V17-8-002	18,707	17,637	18,707	1,070
Total Department of Health and Human Services:		<u>198,255</u>	<u>183,723</u>	<u>198,255</u>	<u>14,532</u>
U.S. Department of Justice:					
Coordinating Council:					
Violence Against Women	C16-8-004	204,126	75,733	204,126	128,393
Total U.S. Department of Justice			<u>75,733</u>	<u>204,126</u>	<u>128,393</u>
Total			<u>\$ 259,456</u>	<u>\$ 402,381</u>	<u>\$ 142,925</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 X17-8-003

CONTRACT PERIOD JULY 1, 2017 TO JUNE 30, 2018

	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE		
Governmental grants		
Federal funds	\$ 179,548	\$ 179,548
State funds	<u>18,707</u>	<u>18,707</u>
Total Revenue	<u>\$ 198,255</u>	<u>\$ 198,255</u>
EXPENDITURES		
Domestic violence services	<u>\$ 198,255</u>	<u>\$ 198,255</u>
Total expenditures	<u>\$ 198,255</u>	<u>\$ 198,255</u>



165 Wells Road, Suite 405
Orange Park, FL 32073
Phone: (904) 773-0180
Fax: (904) 773-0185
www.magerscpa.com

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, 2018, 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.
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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
August 29, 2019