

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

FINANCIAL STATEMENTS

JUNE 30, 2021 and 2020



**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, 2021, 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, 2021, 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 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 30, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, 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 January 31, 2022 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.

*Magery & Associates, LLC*

Magery & Associates, LLC

Orange Park, Florida

January 31, 2022

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2021 and 2020**

ASSETS

	<b>2020</b>	<b>2019</b>
<b>CURRENT ASSETS:</b>		
Cash	\$ 263,638	\$ 213,334
Grants and Contracts Receivable	102,470	65,679
Other Receivables	700	-
Other Current Assets	1,507	925
<b>TOTAL CURRENT ASSETS</b>	<b>368,315</b>	<b>279,938</b>
 <b>OTHER ASSETS:</b>		
Fixed Assets - at cost (net of accumulated depreciation)	471,439	496,989
<b>TOTAL ASSETS</b>	<b>\$ 839,754</b>	<b>\$ 776,927</b>

LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES:</b>		
Accounts Payable and Accrued Expenses	\$ 10,360	\$ 4,816
<b>TOTAL CURRENT LIABILITIES</b>	<b>10,360</b>	<b>4,816</b>
 <b>NET ASSETS:</b>		
Net assets without donor restrictions	829,394	772,111
Net assets with donor restrictions	-	-
<b>TOTAL NET ASSETS</b>	<b>829,394</b>	<b>772,111</b>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 839,754</b>	<b>\$ 776,927</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, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CHANGES IN ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues, gains and other support:		
Contributions	\$ 59,444	\$ 61,100
Camden County	30,000	30,000
City of Kingsland	7,500	7,500
City of St. Marys	10,000	10,000
Special Event	27,392	9,695
In-kind contributions	9,202	16,404
	<hr/>	<hr/>
Total revenues, gains and other support without donor restrictions	143,538	134,699
Net assets released from restrictions	606,338	662,942
	<hr/>	<hr/>
Total revenues, gains, and other support without donor restrictions and net assets released from restrictions	\$ 749,876	\$ 797,641
	<hr/>	<hr/>
EXPENSES		
Program services	475,050	485,488
General and Administration	206,719	227,993
Fundraising	10,824	1,578
TOTAL EXPENSES	692,593	715,059
	<hr/>	<hr/>
Change in net assets without donor restrictions	57,283	82,582
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Grants and contributions	606,338	662,942
Assets released from restrictions	(606,338)	(662,942)
	<hr/>	<hr/>
Change in net assets with donor restrictions	-	-
	<hr/>	<hr/>
CHANGE IN NET ASSETS	57,283	82,582
NET ASSETS, BEGINNING OF YEAR	772,111	689,529
	<hr/>	<hr/>
NET ASSETS, END OF YEAR	\$ 829,394	\$ 772,111
	<hr/> <hr/>	<hr/> <hr/>

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, 2021 AND 2020**

	Legal/ Court Support	Domestic Violence	Temporary Assistance Outreach	Total Program Services	General & Administrative	Fundraising	2020 Total	2019 Total
Salaries	\$ 162,519	\$ 126,844	\$ 43,603	\$ 332,965	\$ 63,422	\$ -	\$ 396,387	\$ 372,751
Payroll Taxes	12,841	10,022	3,445	26,309	5,011	-	31,320	29,672
<b>Total salaries and payroll</b>	<b>175,360</b>	<b>136,866</b>	<b>47,048</b>	<b>359,274</b>	<b>68,433</b>	<b>-</b>	<b>427,707</b>	<b>402,423</b>
Advertising	-	-	-	-	6,534	-	6,534	604
Accounting & Legal	-	-	-	-	14,830	-	14,830	16,593
Client Expenses	-	-	54,262	54,262	-	-	54,262	73,426
Equipment Rental	-	-	-	-	1,517	-	1,517	1,200
Fundraising	-	-	-	-	-	10,824	10,824	1,578
Insurance	10,340	17,233	6,893	34,466	34,466	-	68,932	69,761
Interest	-	-	-	-	-	-	-	745
Licenses & Fees	-	-	-	-	2,267	-	2,267	972
Office Expense	-	-	-	-	28,532	-	28,534	51,893
Postage	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,082	694	1,388	4,163	9,715	-	13,878	16,801
Phone & Utilities	6,188	8,664	3,713	18,565	6,188	-	24,753	26,889
Travel & Meeting	684	932	404	2,019	1,086	-	3,105	17,334
<b>Total Expenses before Depreciation</b>	<b>194,654</b>	<b>164,389</b>	<b>113,708</b>	<b>472,749</b>	<b>173,568</b>	<b>10,824</b>	<b>657,143</b>	<b>680,219</b>
Depreciation	300	1,500	500	2,300	33,150	-	35,450	34,840
	<b>\$ 194,954</b>	<b>\$ 165,889</b>	<b>\$ 114,208</b>	<b>\$ 475,049</b>	<b>\$ 206,718</b>	<b>\$ 10,824</b>	<b>\$ 692,593</b>	<b>\$ 715,059</b>

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, 2021 AND 2020**

	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 57,283	\$ 82,582
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	35,450	34,840
(Increase) Decrease in Operating Assets:		
Grants and Contracts Receivable	(36,791)	56,029
Other Receivables	(700)	-
Other Assets	(582)	(770)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	5,544	1,290
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>60,204</b>	<b>173,971</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Disposal (Acquisition) of Fixed Assets	(9,900)	(26,154)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>(9,900)</b>	<b>(26,154)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	50,304	147,817
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>213,334</b>	<b>65,517</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 263,638</b>	<b>\$ 213,334</b>
<b>SUPPLEMENTAL DATA:</b>		
Interest Paid	\$ -	\$ 745

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, 2021 and 2020

**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 accounting pronouncement ASU 2016-14. 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, 2021, there were no net assets with donor restrictions.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 and 2020

**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, 2020, from which the summarized information was derived.

Reclassification

Certain 2020 amounts have been reclassified to conform to the 2021 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, 2021 and 2020

**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, 2021 and 2020

**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 2018, 2019 and 2020 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, 2021.

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, 2021 and 2020

**NOTE 2 - 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, 2021. 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.

Financial assets at year end:	<u>2021</u>	<u>2020</u>
Cash	\$ 263,638	\$ 213,334
Grants Receivable	102,470	65,679
Other Receivable	700	-
Financial assets available to meet general expenditures within one year	<u>\$ 366,808</u>	<u>\$ 279,013</u>

**NOTE 3 - RECEIVABLES**

Grants Receivable

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

	<u>2021</u>	<u>2020</u>
Governor's Office for Children and Families	\$ 60,659	\$ 34,669
Criminal Justice Coordinating Council/VOCA	41,811	31,010
	<u>\$ 102,470</u>	<u>\$ 65,679</u>

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 and 2020

**NOTE 4 - FIXED ASSETS**

As of June 30, 2021 and 2020,  
Fixed Assets consist of:

	<u>2021</u>	<u>2020</u>
Machinery & Equipment	\$ 119,246	\$ 119,246
Furniture and Fixtures	3,184	3,184
Land, Building, & Improvements	<u>576,989</u>	<u>567,089</u>
Total Fixed Assets	699,419	689,519
Less Accumulated Depreciation	<u>(227,980)</u>	<u>(192,530)</u>
Net Fixed Assets	<u><u>\$ 471,439</u></u>	<u><u>\$ 496,989</u></u>

Depreciation expense for the year ended June 30, 2021 and 2020 was \$35,450 and \$34,840 respectively.

**NOTE 5 - 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 6 - 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 7 - 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%. There was no amount drawn on the line of credit as of June 30, 2021 and 2020.

**NOTE 8 - 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.

**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 and 2020

**NOTE 9 – REVENUE RECOGNITION**

Management has analyzed the provisions of the FASB’s ASC Topic 606, Revenue from Contracts with Customers, and have concluded that no changes are necessary to conform with the new standard. Revenue is recognized at a single point in time when ownership, risks, and rewards transfer.

The Organization recognizes revenue from contributions and grants when the performance obligations are met.

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

Management has evaluated its June 30, 2021 financial statements for subsequent events through January 31, 2022, 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.

## SUPPLEMENTARY INFORMATION



**CAMDEN COMMUNITY CRISIS CENTER, INC.**  
**DBA CAMDEN HOUSE**  
**SCHEDULE OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

GRANTOR/ PASS-THROUGH GRANTOR	Agency Pass-through Number	Program or Award Amount	Receipts	Disbursements	Grant Receivable June 30, 2021
Department of Health and Human Services:					
Passed through Governor's Office for					
Children and Families:					
Family Violence	X21-8-002	\$ 176,457	\$ 170,017	\$ 176,457	\$ 6,440
Family Violence	V20-8-002	18,707	11,181	18,707	7,526
Family Violence	V20-8-050	50,000	22,155	50,000	27,845
Total Department of Health and Human Services:		<u>245,164</u>	<u>203,353</u>	<u>245,164</u>	<u>41,811</u>
U.S. Department of Justice:					
Coordinating Council:					
Violence Against Women	C17-8-208	34,492	34,492	34,492	-
Violence Against Women	C19-8-107	229,188	129,008	172,327	43,319
Violence Against Women	C17-8-209	16,347	16,347	16,347	-
Violence Against Women	C19-8-108	69,280	28,848	46,188	17,340
Total U.S. Department of Justice		<u>349,307</u>	<u>208,695</u>	<u>269,354</u>	<u>60,659</u>
Total		<u>\$ 594,471</u>	<u>\$ 412,048</u>	<u>\$ 514,518</u>	<u>\$ 102,470</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 X20-8-024 and V19-8-002

CONTRACT PERIOD JULY 1, 2020 TO JUNE 30, 2021

	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE		
Governmental grants		
Federal funds	<u>\$ 245,164</u>	<u>\$ 245,164</u>
Total Revenue	<u><u>\$ 245,164</u></u>	<u><u>\$ 245,164</u></u>
EXPENDITURES		
Domestic violence services	<u>\$ 245,164</u>	<u>\$ 245,164</u>
Total expenditures	<u><u>\$ 245,164</u></u>	<u><u>\$ 245,164</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, 2021, 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 January 31, 2022.

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

January 31, 2022