

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

FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021

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.

Opinion

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, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Camden Community Crisis Center, Inc. as of June 30, 2022, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Camden Community Crisis Center, Inc. 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 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 Camden Community Crisis Center, Inc. '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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Camden Community Crisis Center, Inc.'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 June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 31, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary 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 February 15, 2023 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

February 15, 2023

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 and 2021

357183

<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
CURRENT ASSETS:		
Cash	\$ 357,183	\$ 263,638
Grants and Contracts Receivable	106,287	102,470
Other Receivables	5,659	700
Other Current Assets	1,307	1,507
TOTAL CURRENT ASSETS	470,435	368,315
OTHER ASSETS:		
Fixed Assets - at cost (net of accumulated depreciation)	480,957	471,439
TOTAL ASSETS	\$ 951,392	\$ 839,754
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts Payable and Accrued Expenses	\$ 5,396	\$ 10,360
TOTAL CURRENT LIABILITIES	5,396	10,360
NET ASSETS:		
Net assets without donor restrictions	945,996	829,394
Net assets with donor restrictions	-	-
TOTAL NET ASSETS	945,996	829,394
TOTAL LIABILITIES AND NET ASSETS	\$ 951,392	\$ 839,754

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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CHANGES IN ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues, gains and other support:		
Contributions	\$ 97,017	\$ 59,444
Camden County	30,000	30,000
City of Kingsland	27,500	7,500
City of St. Marys	10,000	10,000
Special Event	47,215	27,392
Insurance proceeds	56,723	-
In-kind contributions	18,162	9,202
	<hr/>	<hr/>
Total revenues, gains and other support without donor restrictions	286,617	143,538
Net assets released from restrictions	646,239	606,338
	<hr/>	<hr/>
Total revenues, gains, and other support without donor restrictions and net assets released from restrictions	\$ 932,856	\$ 749,876
	<hr/>	<hr/>
EXPENSES		
Program services	542,706	475,050
General and Administration	257,426	206,719
Fundraising	16,122	10,824
TOTAL EXPENSES	<hr/> 816,254 <hr/>	<hr/> 692,593 <hr/>
Change in net assets without donor restrictions	116,602	57,283
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Grants and contributions	646,239	606,338
Assets released from restrictions	(646,239)	(606,338)
	<hr/>	<hr/>
Change in net assets with donor restrictions	-	-
	<hr/>	<hr/>
CHANGE IN NET ASSETS	116,602	57,283
NET ASSETS, BEGINNING OF YEAR	<hr/> 829,394 <hr/>	<hr/> 772,111 <hr/>
NET ASSETS, END OF YEAR	<hr/> \$ 945,996 <hr/>	<hr/> \$ 829,394 <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, 2022 AND 2021

	<u>Legal/ Court Support</u>	<u>Domestic Violence</u>	<u>Temporary Assistance Outreach</u>	<u>Total Program Services</u>	<u>General & Administrative</u>	<u>Fundraising</u>	<u>2022 Total</u>	<u>2021 Total</u>
Salaries	\$ 167,345	\$ 130,611	\$ 44,897	\$ 342,854	\$ 65,305	\$ -	\$ 408,159	\$ 396,387
Payroll Taxes	12,047	9,402	3,232	24,681	4,701	-	29,382	31,320
Total salaries and payroll	179,392	140,013	48,129	367,535	70,006	-	437,541	427,707
Advertising	-	-	-	-	2,373	-	2,373	6,534
Accounting & Legal	-	-	-	-	21,390	-	21,390	14,830
Client Expenses	-	-	90,107	90,107	-	-	90,107	54,262
Equipment Rental	-	-	-	-	3,441	-	3,441	1,517
Fundraising	-	-	-	-	-	16,122	16,122	10,824
Insurance	13,297	22,161	8,865	44,323	44,323	-	88,646	68,932
Interest	-	-	-	-	-	-	-	-
Licenses & Fees	-	-	-	-	2,939	-	2,939	2,267
Office Expense	-	-	-	-	38,530	-	38,530	28,532
Postage	-	-	-	-	-	-	-	-
Repairs & Maintenance	6,473	2,158	4,315	12,945	30,205	-	43,150	13,878
Phone & Utilities	7,485	10,478	4,491	22,454	7,485	-	29,939	24,753
Travel & Meeting	1,030	1,405	609	3,042	1,638	-	4,680	3,107
Total Expenses before Depreciation	207,677	176,215	156,516	540,406	222,330	16,122	778,858	657,143
Depreciation	300	1,500	500	2,300	35,096	-	37,396	35,450
	\$ 207,977	\$ 177,715	\$ 157,016	\$ 542,706	\$ 257,426	\$ 16,122	\$ 816,254	\$ 692,593

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, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 116,602	\$ 57,283
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	37,396	35,450
(Increase) Decrease in Operating Assets:		
Grants and Contracts Receivable	(3,817)	(36,791)
Other Receivables	(4,959)	(700)
Other Assets	200	(582)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(4,964)	5,544
NET CASH FLOWS FROM OPERATING ACTIVITIES	140,458	60,204
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal (Acquisition) of Fixed Assets	(3,037)	(9,900)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(3,037)	(9,900)
NET CHANGE IN CASH AND CASH EQUIVALENTS	137,421	50,304
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	263,638	213,334
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 401,059	\$ 263,638
 SUPPLEMENTAL DATA:		
Interest Paid	\$ -	\$ -

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, 2022 and 2021

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, 2022, there were no net assets with donor restrictions.

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

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, 2021, from which the summarized information was derived.

Reclassification

Certain 2021 amounts have been reclassified to conform to the 2022 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, 2022 and 2021

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, 2022 and 2021

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 2019, 2020 and 2021 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, 2022.

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, 2022 and 2021

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, 2022. 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:	2022	2021
Cash	\$ 357,183	\$ 263,638
Grants Receivable	106,287	102,470
Other Receivable	5,659	700
Financial assets available to meet general expenditures within one year	\$ 469,129	\$ 366,808

NOTE 3 - RECEIVABLES

Grants Receivable

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

	2022	2021
Governor's Office for Children and Families	\$ 66,656	\$ 60,659
Criminal Justice Coordinating Council/VOCA	39,631	41,811
	\$ 106,287	\$ 102,470

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

NOTE 4 - FIXED ASSETS

As of June 30, 2022 and 2021,
Fixed Assets consist of:

	<u>2022</u>	<u>2021</u>
Machinery & Equipment	\$ 119,246	\$ 119,246
Furniture and Fixtures	6,221	3,184
Land, Building, & Improvements	<u>620,866</u>	<u>576,989</u>
Total Fixed Assets	746,333	699,419
Less Accumulated Depreciation	<u>(265,376)</u>	<u>(227,980)</u>
Net Fixed Assets	<u>\$ 480,957</u>	<u>\$ 471,439</u>

Depreciation expense for the year ended June 30, 2022 and 2021 was \$37,396 and \$35,450 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, 2022 and 2021.

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, 2022 and 2021

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, 2022 financial statements for subsequent events through February 15, 2023, 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, 2022

GRANTOR/ PASS-THROUGH GRANTOR	Agency Pass-through Number	Program or Award Amount	Receipts	Disbursements	Grant Receivable June 30, 2022
Department of Health and Human Services:					
Passed through Governor's Office for					
Children and Families:					
Family Violence	X22-8-002	\$ 201,755	\$ 176,042	\$ 201,755	\$ 25,713
Family Violence	V20-8-002	16,800	16,800	16,800	-
Family Violence	V21-8-002	18,707	17,903	18,707	804
Family Violence	V21-8-050	50,000	43,245	50,000	6,755
Family Violence	V51-8-005	11,298	6,594	8,478	1,884
Family Violence	V52-8-014	20,000	1,163	5,638	4,475
Total Department of Health and Human Services:		<u>318,560</u>	<u>261,747</u>	<u>301,378</u>	<u>39,631</u>
U.S. Department of Justice:					
Coordinating Council:					
Violence Against Women	C19-8-107	229,188	56,861	56,861	-
Violence Against Women	C20-8-142	238,774	113,599	180,255	66,656
Violence Against Women	C19-8-108	69,280	23,092	23,092	-
Total U.S. Department of Justice		<u>537,242</u>	<u>193,552</u>	<u>260,208</u>	<u>66,656</u>
Total		<u>\$ 855,802</u>	<u>\$ 455,299</u>	<u>\$ 561,586</u>	<u>\$ 106,287</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 X22-8-002 and V21-8-002

CONTRACT PERIOD JULY 1, 2021 TO JUNE 30, 2022

	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE		
Governmental grants		
Federal funds	<u>\$ 318,560</u>	<u>\$ 318,560</u>
Total Revenue	<u><u>\$ 318,560</u></u>	<u><u>\$ 318,560</u></u>
EXPENDITURES		
Domestic violence services	<u>\$ 318,560</u>	<u>\$ 318,560</u>
Total expenditures	<u><u>\$ 318,560</u></u>	<u><u>\$ 318,560</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, 2022, 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 February 15, 2023.

REPORT ON 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.

REPORT ON 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

February 15, 2023