

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

FINANCIAL STATEMENTS

JUNE 30, 2015 and 2014

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, 2015, 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, 2015, 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 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 18, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was performed 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, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 December 31, 2015, 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 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
Orange Park, Florida
December 31, 2015

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2015 and 2014

	<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
CURRENT ASSETS:			
Cash		\$ 26,595	\$ 1,138
Grants and Contracts Receivable		20,515	48,007
TOTAL CURRENT ASSETS		<u>47,110</u>	<u>49,145</u>
OTHER ASSETS:			
Fixed Assets - at cost (net of accumulated depreciation)		366,769	379,969
Land and Building held for Sale		24,900	55,000
TOTAL OTHER ASSETS		<u>391,669</u>	<u>434,969</u>
TOTAL ASSETS		<u>\$ 438,779</u>	<u>\$ 484,114</u>
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:			
Accounts Payable and Accrued Expenses		\$ 4,980	\$ 3,211
Notes Payable		54,514	62,821
TOTAL CURRENT LIABILITIES		<u>59,494</u>	<u>66,032</u>
NET ASSETS:			
Unrestricted		379,285	418,082
Restricted		-	-
TOTAL NET ASSETS		<u>379,285</u>	<u>418,082</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 438,779</u>	<u>\$ 484,114</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, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
UNRESTRICTED NET ASSETS		
Unrestricted revenues, gains and other support:		
Contributions	\$ 33,964	\$ 34,096
Camden County	37,000	27,000
City of Kingsland	7,500	7,500
City of St. Marys	10,000	10,000
Mary Kay	20,000	-
SMUNCF	20,000	-
Special Event	30,327	28,622
Other Income	13,236	242,623
Impairment loss	<u>(36,100)</u>	<u>-</u>
Total unrestricted revenues, gains and other support	135,927	349,841
Net assets released from restrictions	<u>233,612</u>	<u>249,778</u>
Total unrestricted net assets and net assets released from restrictions	<u>\$ 369,539</u>	<u>\$ 599,619</u>
EXPENSES		
Program services	264,036	278,958
General and Administration	135,422	116,831
Fundraising	8,878	4,930
TOTAL EXPENSES	<u>408,336</u>	<u>400,719</u>
CHANGE IN UNRESTRICTED NET ASSETS	(38,797)	198,900
TEMPORARILY RESTRICTED NET ASSETS		
Grants and contributions	233,612	249,778
Assets released from restrictions	<u>(233,612)</u>	<u>(249,778)</u>
Change in temporarily restricted net assets	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	(38,797)	198,900
NET ASSETS, BEGINNING OF YEAR	<u>418,082</u>	<u>219,182</u>
NET ASSETS, END OF YEAR	<u>\$ 379,285</u>	<u>\$ 418,082</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, 2015 AND 2014

	<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>2015 Total</u>	<u>2014 Total</u>
Salaries	\$ 78,999	\$ 61,658	\$ 21,195	\$ 161,852	\$ 30,828	\$ -	\$ 192,680	\$ 204,396
Payroll Taxes	6,529	5,096	1,752	13,377	2,547	-	15,924	19,688
Total salaries and payroll	85,528	66,754	22,947	175,229	33,375	-	208,604	224,084
Advertising	-	-	-	-	557	-	557	2,401
Accounting & Legal	-	-	-	-	5,158	-	5,158	3,150
Client Expenses	-	-	29,049	29,049	-	-	29,049	32,326
Contract Services	-	-	-	-	31,470	-	31,470	9,500
Equipment Rental	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	8,878	8,878	4,930
Insurance	8,625	14,375	5,750	28,750	28,751	-	57,501	44,792
Interest	610	1,018	407	2,035	2,036	-	4,071	12,955
Licenses & Fees	-	-	-	-	666	-	666	594
Office Expense	-	-	-	-	7,584	-	7,584	9,307
Postage	-	-	-	-	1,608	-	1,608	1,440
Repairs & Maintenance	946	315	630	1,891	4,413	-	6,304	8,060
Phone & Utilities	6,125	8,575	3,674	18,374	6,125	-	24,499	22,295
Travel & Meeting	2,169	2,957	1,282	6,408	3,450	-	9,858	12,444
Total Expenses before Depreciation	104,003	93,994	63,739	261,736	125,193	8,878	395,807	388,278
Depreciation	300	1,500	500	2,300	10,229	-	12,529	12,441
	\$ 104,303	\$ 95,494	\$ 64,239	\$ 264,036	\$ 135,422	\$ 8,878	\$ 408,336	\$ 400,719

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, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (38,797)	\$ 198,900
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	12,529	9,007
(Increase) Decrease in Operating Assets:		
Grants and Contracts Receivable	27,492	(27,767)
Note Receivable	-	-
Other Assets	30,100	-
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	1,769	(1,775)
Deferred Revenue	-	(29,000)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>33,093</u>	<u>149,365</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal (Acquisition) of Fixed Assets	<u>671</u>	<u>934</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>671</u>	<u>934</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Note Payable	<u>(8,307)</u>	<u>(205,233)</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>(8,307)</u>	<u>(205,233)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	25,457	(54,934)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,138</u>	<u>56,072</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 26,595</u>	<u>\$ 1,138</u>
SUPPLEMENTAL DATA:		
Interest Paid	<u>\$ 4,071</u>	<u>\$ 12,956</u>

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, 2015 and 2014

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, 2015 and 2014, there were no permanently restricted net assets.

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 and 2014

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, 2014, from which the summarized information was derived.

Reclassification

Certain 2014 amounts have been reclassified to conform to the 2015 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, 2015 and 2014

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, 2015 and 2014

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 2012, 2013 and 2014 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, 2015.

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, 2015 and 2014

NOTE 2 - RECEIVABLES

Grants Receivable

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

	2015	2014
Governor's Office for Children and Families	\$ 16,109	\$ 40,068
Criminal Justice Coordinating Council/VOCA	4,406	7,939
	\$ 20,515	\$ 48,007

NOTE 3 - FIXED ASSETS

As of June 30, 2015, fixed assets consist of:

Machinery & Equipment	\$ 10,131
Furniture & Fixtures	6,954
Land, Building, & Improvements	444,868
 Total Fixed Assets	 461,953
Less Accumulated depreciation	(95,184)
Net Fixed Assets	\$ 366,769

Depreciation expense for the year ended June 30, 2015 and 2014 was \$12,529 and \$12,441, 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, 2015 and 2014

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

At June 30, 2015, the Center had a note payable to Ameris Bank for \$37,821 at an interest rate of 5%, interest only due July 15, 2015 secured by real property. On August 19, 2015, this note was renewed, with payment due in full on July 15, 2018.

The Center also had 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, 2015 was \$16,693.

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 - LAND HELD FOR SALE

The Center owns land that was previously occupied by the Center. During the year ended June 30, 2015, the Center recorded impairments on the land. The impairment charges totaling \$36,100 adjust the total fair market value of the land held for sale based on current market condition. As of June 30, 2015, the land is currently marketed for sale (see Note 9).

NOTE 9 - SUBSEQUENT EVENTS AND MANAGEMENT REVIEW

On November 4, 2015, the Organization sold the land held for sale for \$24,900 (see Note 8).

Management has evaluated subsequent events through December 31, 2015, the date the financial statements were available to be issued.

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

GRANTOR/ PASS-THROUGH GRANTOR	Agency Pass-through Number	Program or Award Amount	Receipts	Disbursements	Grant Receivable June 30, 2015
Department of Health and Human Services:					
Passed through Governor's Office for					
Children and Families:					
Family Violence	X15-8-004	\$ 166,126	\$ 151,062	\$ 166,126	\$ 15,064
Family Violence	V14-8-002	18,707	17,662	18,707	1,045
Total Department of Health and Human Services:		<u>184,833</u>	<u>168,724</u>	<u>184,833</u>	<u>16,109</u>
U.S. Department of Justice:					
Coordinating Council:					
Violence Against Women	C13-8-082	48,779	44,373	48,779	4,406
Total U.S. Department of Justice			<u>44,373</u>	<u>48,779</u>	<u>4,406</u>
Total			<u>\$ 213,097</u>	<u>\$ 233,612</u>	<u>\$ 20,515</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 X15-8-004

CONTRACT PERIOD JULY 1, 2014 TO JUNE 30, 2015

	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE		
Governmental grants		
Federal funds	\$ 166,126	\$ 166,126
State funds	18,707	18,707
	<u> </u>	<u> </u>
Total Revenue	<u>\$ 184,833</u>	<u>\$ 184,833</u>
EXPENDITURES		
Domestic violence services	<u>\$ 184,833</u>	<u>\$ 184,833</u>
Total expenditures	<u>\$ 184,833</u>	<u>\$ 184,833</u>

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, 2015, 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 December 31, 2015.

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.

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.

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

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
Orange Park, Florida
December 31, 2015