

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

FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

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, 2013, 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. 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 Camden Community Crisis Center, Inc. as of June 30, 2013, 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.

Other Matters

The financial statements of Camden Community Crisis Center, Inc. as of June 30, 2012 were audited by other auditors whose report dated March 6, 2013, expressed an unqualified opinion on those statements. The prior year summarized comparative information has been derived from Camden Community Crisis Center, Inc.'s 2012 financial statements.

Magers & Associates, LLC

Magers & Associates, LLC
Orange Park, Florida
January 10, 2014

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2013 and 2012

ASSETS

	<u>2013</u>	<u>2012</u>
CURRENT ASSETS:		
Cash	\$ 56,072	\$ 30,796
Grants and Contracts Receivable	20,240	50,636
Prepaid Insurance	-	4,179
TOTAL CURRENT ASSETS	<u>76,312</u>	<u>85,611</u>
OTHER ASSETS:		
Fixed Assets - at cost (net of accumulated depreciation)	389,910	401,474
Land and Building held for Sale	55,000	55,000
TOTAL OTHER ASSETS	<u>444,910</u>	<u>456,474</u>
TOTAL ASSETS	<u>\$ 521,222</u>	<u>\$ 542,085</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts Payable and Accrued Expenses	\$ 4,986	\$ 9,505
Deferred Revenue	29,000	-
TOTAL CURRENT LIABILITIES	<u>33,986</u>	<u>9,505</u>
LONG TERM DEBT:	<u>268,054</u>	<u>268,054</u>
NET ASSETS:		
Unrestricted	216,825	234,526
Restricted	2,357	30,000
TOTAL NET ASSETS	<u>219,182</u>	<u>264,526</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 521,222</u>	<u>\$ 542,085</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, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
UNRESTRICTED NET ASSETS		
Unrestricted revenues, gains and other support:		
Contributions	\$ 25,921	\$ 34,038
Camden County	27,000	27,987
City of Kingsland	7,500	7,500
City of St. Marys	10,000	6,000
United Way	2,785	7,802
Special Event	33,370	10,100
Interest Income	9	-
Other Income	2,500	2,985
Shelter Room Sponsorship	31,364	-
Total unrestricted revenues, gains and other support	<u>140,449</u>	<u>96,412</u>
Net assets released from restrictions	<u>158,821</u>	<u>171,733</u>
Total unrestricted net assets and net assets released from restrictions	<u>\$ 299,270</u>	<u>\$ 268,145</u>
EXPENSES		
Program services	208,642	137,104
General and Administration	101,865	81,661
Fund Raising	6,045	5,601
TOTAL EXPENSES	<u>316,552</u>	<u>224,366</u>
CHANGE IN UNRESTRICTED NET ASSETS	(17,282)	43,779
TEMPORARILY RESTRICTED NET ASSETS		
Grants and contributions	130,759	171,733
Assets released from restrictions	<u>(158,821)</u>	<u>(171,733)</u>
Change in temporarily restricted net assets	<u>(28,062)</u>	<u>-</u>
CHANGE IN NET ASSETS	(45,344)	43,779
NET ASSETS, BEGINNING OF YEAR	<u>264,526</u>	<u>220,747</u>
NET ASSETS, END OF YEAR	<u>\$ 219,182</u>	<u>\$ 264,526</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, 2013 AND 2012

	Legal/ Court Support	Domestic Violence	Temporary Assistance Outreach	Total Program Services	General & Administrative	Fundraising	2013 Total	2012 Total
Salaries	\$ 62,762	\$ 48,985	\$ 16,839	\$ 128,586	\$ 24,493	\$ -	153,079	\$ 91,788
Payroll Taxes	6,857	5,352	1,840	14,049	2,676	-	16,725	8,802
Total salaries and payroll	69,619	54,337	18,679	142,635	27,169	-	169,804	100,590
Advertising	-	-	-	-	1,579	-	1,579	293
Accounting & Legal	-	-	-	-	1,835	-	1,835	10,394
Client Expenses	-	-	15,608	15,608	-	-	15,608	11,713
Contract Services	-	-	-	-	5,500	-	5,500	5,527
Equipment Rental	-	-	-	-	249	-	249	1,210
Fundraising	-	-	-	-	-	6,045	6,045	5,601
Insurance	5,914	9,857	3,943	19,714	19,714	-	39,428	28,418
Interest	2,102	3,503	1,401	7,006	7,006	-	14,012	15,032
Licenses & Fees	-	-	-	-	798	-	798	230
Office Expense	-	-	-	-	9,767	-	9,767	4,337
Postage	-	-	-	-	1,239	-	1,239	552
Repairs & Maintenance	1,930	643	1,287	3,860	9,007	-	12,867	7,133
Phone & Utilities	3,860	5,404	2,316	11,580	3,860	-	15,440	14,826
Travel & Meeting	2,010	2,741	1,188	5,939	3,198	-	9,137	5,179
Total Expenses before Depreciation	85,435	76,485	44,422	206,342	90,921	6,045	303,308	211,035
Depreciation	300	1,500	500	2,300	10,944	-	13,244	13,331
	<u>\$ 85,735</u>	<u>\$ 77,985</u>	<u>\$ 44,922</u>	<u>\$ 208,642</u>	<u>\$ 101,865</u>	<u>\$ 6,045</u>	<u>\$ 316,552</u>	<u>\$ 224,366</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, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (45,344)	\$ 43,779
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	13,244	13,331
(Increase) Decrease in Operating Assets:		
Grants and Contracts Receivable	30,396	(10,514)
Note Receivable	-	4,436
Prepaid Insurance	4,179	(3,754)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(4,519)	(11,981)
Deferred Revenue	29,000	-
	<u>26,956</u>	<u>35,297</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>26,956</u>	<u>35,297</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Fixed Assets	(1,680)	(4,600)
	<u>(1,680)</u>	<u>(4,600)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(1,680)</u>	<u>(4,600)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Note Payable	-	-
	<u>-</u>	<u>-</u>
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	25,276	30,697
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>30,796</u>	<u>99</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 56,072</u>	<u>\$ 30,796</u>
SUPPLEMENTAL DATA:		
Interest Paid	<u>\$ 14,012</u>	<u>\$ 15,032</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, 2013

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 Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

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.

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.

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

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.

Fixed Assets

Fixed assets acquired by the Center are considered to be owned by the Center. 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

Income Taxes

The Center is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and does not conduct unrelated business activities. Therefore, the Center has made no provision for federal income taxes in the accompanying financial statements.

Estimates

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

CAMDEN COMMUNITY CRISIS CENTER, INC.
 DBA CAMDEN HOUSE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013

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

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.

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.

NOTE 2 - RECEIVABLES

Grants Receivable

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

	2013	2012
Governor's Office for Children and Families	\$ 16,415	\$ 16,797
Criminal Justice Coordinating Council/VOCA	3,825	3,459
St. Marys United Methodist Church Foundation	-	30,000
	\$ 20,240	\$ 50,256

CAMDEN COMMUNITY CRISIS CENTER, INC.
DBA CAMDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 – RECEIVABLES (cont.)

The Coastal Georgia Area Community Action Authority, Inc. purchased the Center's previous shelter. The note of \$37,000, dated July 15, 1997, is financed over 15 years, and bears an interest rate of 8%, with monthly payments of \$353.59 beginning August 1, 1997. This note was paid off in the year ended June 30, 2012.

NOTE 3 - FIXED ASSETS

As of June 30, 2013, fixed assets consist of:

Machinery & Equipment	\$ 10,736
Furniture & Fixtures	7,954
Land, Building, & Improvements	<u>444,868</u>
Total Fixed Assets	463,558
Less Accumulated depreciation	<u>(73,648)</u>
Net Fixed Assets	<u><u>\$ 389,910</u></u>

Depreciation expense for the year ended June 30, 2013 and 2012 was \$13,244 and \$13,331, respectively.

NOTE 4 - 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 5 – NOTE PAYABLE

The Center secured a promissory note to refinance an existing note for commercial construction on the facility currently occupied. The note of \$268,054 dated February 11, 2011, bears an interest rate of 5.0%. Interest only payments are due monthly with unpaid principal due at maturity, August 26, 2013. (see Note 9)

NOTE 6 – 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, 2013

NOTE 7 – LAND AND BUILDING HELD FOR SALE

The Center owns land and a building that was previously occupied by the Center. During the year ended June 30, 2011, the Center recorded impairments on the land and building. The impairment charges totaling \$36,529 adjust the total fair market value of the land and building held for sale based on current market condition. Both the land and building are currently marketed for sale.

NOTE 8 – IMPAIRMENT OF ASSETS

In addition to recording an impairment on the Center's previously occupied facility, the Center also recorded impairments on the currently occupied facility of \$131,880 in order to adjust the current value to fair market value.

NOTE 9 – SUBSEQUENT EVENTS AND MANAGEMENT REVIEW

The Center extended the note payable due August 26, 2013 to October 3, 2014. The terms of the note include eleven payments of \$1,781.54 beginning November 3, 2013 and a final balloon payment of all remaining principal and interest due October 3, 2014. The loan is amortized over 240 months at a rate of 5% per annum.

Management has evaluated subsequent events through January 10, 2014, the date the financial statements were available to be issued.

CAMDEN COMMUNITY CRISIS CENTER, INC.

SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2013



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INDEPENDENT AUDITORS' REPORT
ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of Camden Community Crisis Center, Inc. as of and for the year ended June 30, 2013, and have issued our report thereon dated January 10, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The 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.

Magers & Associates, LLC

Magers & Associates, LLC
Orange Park, Florida
January 10, 2014

CAMDEN COMMUNITY CRISIS CENTER, INC.
 DBA CAMDEN HOUSE
 SCHEDULE OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2013

GRANTOR/ PASS-THROUGH GRANTOR	Agency Pass-through Number	Program or Award Amount	Receipts	Disbursements	Grant Receivable June 30, 2013
Department of Health and Human Services:					
Passed through Governor's Office for					
Children and Families:					
Family Violence	DV13-003	\$ 82,087	\$ 65,672	\$ 82,087	\$ 16,415
U.S. Department of Justice:					
Coordinating Council:					
Violence Against Women	C11-8-089	49,348	31,799	35,624	3,825
Violence Against Women	C11-8-013	49,348	14,228	14,228	-
Total U.S. Department of Justice		<u>49,348</u>	<u>46,027</u>	<u>49,852</u>	<u>3,825</u>
Total			<u>\$ 111,699</u>	<u>\$ 131,939</u>	<u>\$ 20,240</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 DV-13-003

CONTRACT PERIOD JULY 1, 2012 TO JUNE 30, 2013

	<u>ACTUAL</u>	<u>BUDGET</u>
REVENUE		
Governmental grants		
Federal funds	\$ 37,608	\$ 37,608
State funds	44,479	44,479
Total Revenue	<u>\$ 82,087</u>	<u>\$ 82,087</u>
EXPENDITURES		
Domestic violence services	<u>\$ 82,087</u>	<u>\$ 82,087</u>
Total expenditures	<u>\$ 82,087</u>	<u>\$ 82,087</u>