CRAMER CHILDREN'S CENTER, INC.

Florence, Alabama

FINANCIAL STATEMENTS

September 30, 2015

CRAMER CHILDREN'S CENTER, INC.

Florence, Alabama

September 30, 2015

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Johnson & Johnson, LLC

Certified Public Accountants

James A. Johnson, CPA Michael A. Johnson, CPA Professional Staff: Joe B. Hester, Jr., CPA

Independent Auditor's Report

To the Board of Directors of the Cramer Children's Center, Inc. Florence, Alabama

We have audited the accompanying statement of financial position of the Cramer Children's Center, Inc. (a nonprofit organization) as of September 30, 2015, and the related statements of activities, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to the above present fairly, in all material respects, the financial position of the Cramer Children's Center, Inc. as of September 30, 2015, and the results of its operations and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses on page 6 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Johnson & Johnson, LLC

March 31, 2016 Florence, Alabama

CRAMER CHILDREN'S CENTER, INC. STATEMENT OF FINANCIAL POSITION September 30, 2015

ASSETS

Current Assets Cash	\$ 299,906
Total Current Assets	299,906
뭐하면 되었다. 하는 이 아니는 아이를 받는데 이렇게 되었다.	
Property, Plant and Equipment	103,943
Furniture and equipment Building	215,225
Land	5,000
Paving	600
Sub-Total	324,768
Less: Accumulated depreciation	(210,357)
Total Property, Plant and Equipment - Net	114,411
Other Assets	
Deposits	555
Investments	30,000
Total Other Assets	30,555
TOTAL ASSETS	\$ 444,872
LIABILITIES AND NET ASSETS	
Current Liabilities	♠ E 969
Accrued payroll taxes	\$ 5,863 (2,275)
Accrued salaries	7,000
Notes payable	10,588
Total Current Liabilities	
Long-Term Liabilities	
Notes payable	136,089
Total Long-Term Liabilities	136,089
Net Assets	298,195
등기 범중하다 시간 시간 하다면 하다면 다른 사람이 하는 것이 됐다.	
TOTAL LIABILITIES AND NET ASSETS	\$ 444,872

CRAMER CHILDREN'S CENTER, INC. STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS For the year ending September 30, 2015

		Cramer Center	First Teacher Grant	Total
Public Support and Revenues Contributions and grants, custody				
assessments, miscellaneous income	\$	188,813 \$	672,997 \$	861,810
Functional Expenses		(193,562)	(337,128)	(530,690)
Other Expenses Interest expense	-	(7,914)	_	(7,914)
Excess of Public Support and Revenues over/(under) Functional and Other Expenses		(12,663)	335,869	323,206
Net Assets, Beginning of Year		(19,828)	(5,183)	(25,011)
Net Assets, Ending of Year	\$	(32,491) \$	330,686 \$	298,195

CRAMER CHILDREN'S CENTER, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ending September 30, 2015

Excess of functional revenues over expenses Adjustments to reconcile changes in net assets to net cash provided by operating activities: Depreciation	
to net cash provided by operating activities:	
Depreciation	12,094
(Decrease) in accrued liabilities	(27,846)
Total Adjustments	(15,752)
Net cash provided by operating activities	307,454
On the Edward Investigate Assistation	
Cash Flows from Investing Activities:	
Purchases of fixed assets	(1,107)
Disposal of investments	
Net cash used in investing activities	(1,107)
Cash Flows from Financing Activities:	
Additional advances on notes from banks	7,914
Principal payments on revolving lines	(14,530
of credit and other borrowings	
Net cash used by financing activities	(6,616
Net decrease in cash and cash equivalents	299,731
Out and a skill plants beginning of year	175
Cash and cash equivalents, beginning of year	
Cash and cash equivalents, end of year	\$ 299,906

7,914

Cash paid during the period for:

Interest expense

CRAMER CHILDREN'S CENTER, INC. NOTES TO FINANCIAL STATEMENTS September 30, 2015

NOTE 1- NATURE OF ACTIVITIES

Cramer Children's Center, Inc. ("the Center") is a not-for-profit corporation that provides a facility where children who are the victims of sexual and/or physical abuse, and their non-offending family members can go for the purpose of evaluation, intervention, evidence gathering and counseling. The goal is to provide the child with a warm and non-threatening environment which to the greatest extent possible, will facilitate the above activities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Income Taxes</u> - The Center is a not-for-profit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code.

<u>Property and Equipment</u> - Expenditures for property and equipment are stated at cost. Donated assets are recorded at their estimated fair market values at the date of contribution. Property and equipment are being depreciated using the straight-line method over estimated useful lives of 5 to 25 years.

<u>Contributed Services</u> - During the year ended September 30, 2015, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

<u>Estimates</u> - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 - PROPERTY AND EQUIPMENT

The following is a summary of furniture and equipment and leasehold improvements as of September 30, 2015.

Building	\$ 215,225
Land	5,000
Paving	600
Furniture and Equipment	103,943
Subtotal	324,768
Less accumulated depreciation	(210,357)
Net	\$ 114,411

CRAMER CHILDREN'S CENTER, INC. SUPPLEMENTAL SCHEDULE OF TOTAL FUNCTIONAL EXPENSES For the year ended September 30, 2015

Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising (123) (123) Bank charges 37,965 60,000 97,965 Contract labor - - Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 1,149 7,710 8,855 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73			First	
Salaries \$ 90,917 \$ 172,702 \$ 263,619 Cable and internet service 3,003 3,003 Office expense 4,488 1,934 6,422 Office expense 2,978 2,978 Repairs and maintenance 6,154 6,154 Utilities 250 3,500 3,750 Professional services 6,607 14,294 20,901 Payroll taxes 6,607 14,294 20,901 Insurance 6,048 2,151 8,199 Insurance 11,381 3,564 14,945 Group insurance 8,016 50,007 58,023 Travel and auto expense 8,016 50,007 58,023 Tervel and auto expense 10,419 1,675 12,094 Depreciation 2,000 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 60 Advertising 605 - 60 Bank charges 200 200 <th></th> <th></th> <th>A CARLO CONTRACTOR OF THE CARL</th> <th></th>			A CARLO CONTRACTOR OF THE CARL	
Salaries 3,003 3,003 Cable and internet service 4,488 1,934 6,422 Office expense 2,978 2,978 Repairs and maintenance 2,978 6,154 Utilities 250 3,500 3,750 Professional services 6,607 14,294 20,901 Payroll taxes 6,048 2,151 8,199 Insurance 6,048 2,151 8,199 Insurance 11,381 3,564 14,945 Group insurance 11,381 3,564 14,945 Group insurance 10,419 1,675 12,094 Depreciation 2,000 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising 605 - 605 Contract labor 204 204 Taxes and licenses 204 204 Security 92 6,000 6,093 Rent expense 195 199 Telephone 1,149 <th></th> <th></th> <th></th> <th></th>				
Cable and internet service 3,003 3,003 Office expense 4,488 1,934 6,422 Office expense 2,978 2,978 Repairs and maintenance 6,154 6,154 Utilities 250 3,500 3,750 Professional services 6,607 14,294 20,901 Payroll taxes 6,007 14,294 20,901 Insurance 6,048 2,151 8,199 Insurance 11,381 3,564 14,945 Group insurance 11,381 3,564 14,945 Group insurance 11,419 1,675 12,094 Miscellaneous 2,000 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 897 2,700 3,597 Advertising 605 - 605 Advertising 1(123) (123 Bank charges 37,965 60,000 97,965 Contract labor - - 20 Taxes and licenses 204 20	Solorios	\$ 90,917	\$ 172,702 \$	and the second s
Office expense		3,003		
Repairs and maintenance 2,978 2,370 Utilities 6,154 6,154 Professional services 250 3,500 3,750 Payroll taxes 6,607 14,294 20,901 Insurance 6,048 2,151 8,199 Insurance 11,381 3,564 14,945 Group insurance 8,016 50,007 58,023 Travel and auto expense 10,419 1,675 12,094 Depreciation 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising (123) (123 Bank charges (123) (123 Contract labor 204 204 Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 195 Telephone 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9		4,488	1,934	The second secon
Utilities 6,154 3,500 3,750 Professional services 6,607 14,294 20,991 Payroll taxes 6,607 14,294 20,991 Insurance 6,048 2,151 8,199 Insurance 11,381 3,564 14,945 Group insurance 8,016 50,007 58,023 Travel and auto expense 10,419 1,675 12,094 Depreciation 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising (123) (123 Bank charges 37,965 60,000 97,965 Contract labor - 204 204 Taxes and licenses 204 204 204 Security 92 6,000 6,093 Rent expense 195 195 195 Telephone 195 195 196 Education and training 1,149 7,710 8,855 Meetings and seminars - 9,918		2,978		
Professional services 250 3,500 3,730 Payroll taxes 6,607 14,294 20,901 Insurance 6,048 2,151 8,199 Group insurance 11,381 3,564 14,945 Group insurance 8,016 50,007 58,023 Travel and auto expense 10,419 1,675 12,094 Depreciation 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising 605 - 605 Bank charges (123) (123 Contract labor - - Taxes and licenses 204 204 Security 92 6,000 6,093 Rent expense 195 195 Telephone 195 195 Education and training 1,149 7,710 8,855 Payroll processing fees - 9,918 9,91 Testing kits and suppl		6,154		
Payroll taxes 6,607 14,294 20,301 Insurance 6,048 2,151 8,199 Group insurance 11,381 3,564 14,945 Travel and auto expense 8,016 50,007 58,023 Depreciation 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising (123) (123 Bank charges (123) (123 Contract labor - 204 Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 195 199 199 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73		250	3,500	the state of the s
Insurance 6,048 2,131 6,105 Group insurance 11,381 3,564 14,945 Travel and auto expense 8,016 50,007 58,023 Depreciation 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising (123) (123) Bank charges (123) (123) Contract labor 37,965 60,000 97,965 Contract labor 204 Taxes and licenses 204 Security 92 6,000 6,092 Rent expense 92 6,000 6,092 Rent expense 195 195 Telephone Education and training 1,149 7,710 8,855 Payroll processing fees 15 540 55 Testing kits and supplies 9,911 Full 103,562 \$ 337,128 \$ 530,69		6,607	14,294	
Group insurance 11,381 3,564 14,345 Travel and auto expense 8,016 50,007 58,023 Depreciation 2,000 2,000 Miscellaneous 897 2,700 3,597 Dues and subscriptions 605 - 605 Advertising (123) (123) Bank charges (123) (123) Contract labor - - Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 195 Telephone 1,149 7,710 8,855 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73		6,048	2,151	
Travel and auto expense 8,016 50,007 30,026 Depreciation 10,419 1,675 12,094 Miscellaneous 2,000 2,000 Dues and subscriptions 897 2,700 3,597 Advertising 605 - 605 Bank charges (123) (123) Contract labor 37,965 60,000 97,965 Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies 497 238 73 Fund raisers 497 238 73		11,381	3,564	
Depreciation 10,419 1,675 12,094 Miscellaneous 2,000 2,000 Dues and subscriptions 897 2,700 3,597 Advertising 605 - 605 Bank charges (123) (123) Contract labor 37,965 60,000 97,965 Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 1,149 7,710 8,855 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73		8,016	50,007	
Miscellaneous 2,000 2,000 Dues and subscriptions 897 2,700 3,597 Advertising 605 - 605 Bank charges (123) (123) Contract labor - - Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 1,149 7,710 8,855 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies 497 238 73 Fund raisers 497 238 73		10,419	1,675	
Dues and subscriptions 897 2,700 3,397 Advertising 605 - 605 Bank charges (123) (123) Contract labor 37,965 60,000 97,965 Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 195 195 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees 15 540 55 Testing kits and supplies 9,918 9,91 Fund raisers 497 238 73		2,000		2,000
Advertising Bank charges Contract labor Taxes and licenses Security Rent expense Telephone Education and training Meetings and seminars Payroll processing fees Testing kits and supplies Fund raisers (123) (124) (125) (125) (126) (127) (127) (127) (128) (128) (128) (129		897	2,700	3,597
Bank charges (123) (125) Contract labor 37,965 60,000 97,965 Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 1,149 7,710 8,855 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees 15 540 55 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73		605		605
Contract labor 37,965 60,000 97,965 Taxes and licenses 204 204 Security 92 6,000 6,092 Rent expense 195 195 Telephone 195 195 Education and training 1,149 7,710 8,850 Meetings and seminars 15 540 55 Payroll processing fees 15 9,918 9,91 Testing kits and supplies 497 238 73 Fund raisers 73 530,69		(123)		(123)
Contract labor 204 204 Security 92 6,000 6,092 Rent expense 195 195 195 Telephone 1,149 7,710 8,855 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees 15 540 55 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73		37,965	60,000	97,965
Security 204 204 Rent expense 92 6,000 6,092 Telephone 195 195 Education and training 1,149 7,710 8,852 Meetings and seminars - - 9,918 9,91 Payroll processing fees 15 540 55 - 9,918 9,91 Testing kits and supplies 497 238 73 73 Fund raisers 497 238 530,69				
Security 92 6,000 6,092 Rent expense 195 195 Telephone 1,149 7,710 8,855 Education and training 1,149 7,710 8,855 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73		204		204
Telephone 195 Education and training 1,149 7,710 8,850 Meetings and seminars 15 540 55 Payroll processing fees - 9,918 9,91 Testing kits and supplies - 9,918 9,91 Fund raisers 497 238 73		92	6,000	6,092
Education and training Meetings and seminars Payroll processing fees Testing kits and supplies Fund raisers 1,149 7,710 8,000 5,000 5,000 15 540 55 9,918 9,91 497 238 73 102 562 \$ 337 128 \$ 530 69			195	195
Meetings and seminars Payroll processing fees Testing kits and supplies Fund raisers - 540 55 - 9,918 9,91 - 9,918 9,91 - 73 - 73 - 73 - 73 - 73 - 73 - 73 - 73		1,149	7,710	8,859
Payroll processing fees Testing kits and supplies Fund raisers 15 9,918 9,91 497 238 73 102 562 \$ 337 128 \$ 530 69		- 10 July 1		
Testing kits and supplies - 9,918 9,918 Fund raisers - 497 238 73 \$\frac{497}{2} = \frac{238}{337128} \\$ 530.69		15	540	555
Fund raisers 497 230 73			9,918	9,918
Total \$ 193,562 \$ 337,128 \$ 530,69		497	238	735
Total	Total	\$ 193,562	\$ 337,128	530,690