

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
GAINESVILLE, GEORGIA

FINANCIAL STATEMENTS
(with supplemental material)

FOR THE YEARS ENDED

DECEMBER 31, 2008
AND 2007

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.

GAINESVILLE, GEORGIA

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April 15, 2009

To the Board of Directors
The Children's Center for Hope and Healing, Inc.
Gainesville, Georgia

We have audited the accompanying statements of financial position of The Children's Center for Hope and Healing, Inc. (a non-profit corporation) as of December 31, 2008 and 2007, and the related statements of activities, functional expenses, and cash flows for the years 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 above present fairly, in all material respects, the financial position of The Children's Center for Hope and Healing, Inc. as of December 31, 2008 and 2007, and the results of its operations 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 performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Comparative Schedule of Actual Revenues and Expenses to Budget, Schedule of Indirect Cost Percentage, and Schedule of State Awards Expended are presented for the purpose of additional analysis. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENT OF FINANCIAL POSITION

		December 31,	
		2008	2007
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents - Note 1		\$ 46,857	\$ 79,388
Accounts receivable - grants - Note 2		72,683	26,193
Accounts receivable - other - Note 3		19,451	10,708
Prepaid expense		3,491	3,647
Total current assets		142,482	119,936
PROPERTY AND EQUIPMENT - Notes 1 & 4			
Equipment		25,900	45,326
Less accumulated depreciation		(22,177)	(42,059)
Total property and equipment		3,723	3,267
TOTAL ASSETS		\$ 146,205	\$ 123,203
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable		\$ 807	\$ 1,923
Total current liabilities		807	1,923
NET ASSETS			
Unrestricted net assets			
Board designated		11,428	16,564
Undesignated		133,970	104,716
Total net assets		145,398	121,280
TOTAL LIABILITIES AND NET ASSETS		\$ 146,205	\$ 123,203

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENT OF ACTIVITIES

	Year Ended December 31,	
	2008	2007
UNRESTRICTED NET ASSETS		
Public support		
Direct public support - contributions	\$ 54,879	\$ 52,018
Indirect public support - United Way	127,102	116,076
Indirect public support - 5% funds	11,066	12,241
Fundraising	40,211	14,031
Total public support	233,258	194,366
Revenue		
Program services fees	8,234	6,446
In-kind services - Note 6	38,030	52,700
Investment and interest	(6,127)	3,989
Miscellaneous/restitution	676	794
Total revenue	40,813	63,929
Net assets released from restrictions		
Grants	300,192	303,828
Total net assets released from restrictions	300,192	303,828
TOTAL UNRESTRICTED NET ASSETS	574,263	562,123
EXPENSES		
Program services		
Victim services	249,580	267,615
Pathfinder	253,106	292,977
Women's services	8,425	8,941
Prevention	11,269	9,248
Fundraising	27,765	5,467
Total expenses	550,145	584,248
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	24,118	(22,125)
TEMPORARILY RESTRICTED NET ASSETS		
Increase in temporarily restricted net assets - Note 8	300,192	303,828
Net assets released from restrictions	(300,192)	(303,828)
Increase (decrease) in temporarily restricted net assets	-	-
INCREASE IN NET ASSETS	24,118	(22,125)
NET ASSETS, beginning of year	121,280	143,405
NET ASSETS, end of year	\$ 145,398	\$ 121,280

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENT OF CASH FLOWS

	<u>Year Ended December 31,</u>	
	<u>2008</u>	<u>2007</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of support and revenues over expenses	\$ 24,118	\$ (22,125)
Adjustments to reconcile excess to net cash provided by operating activities:		
Depreciation	4,591	1,621
Loss on disposition of old assets	1,048	-
(Increase) decrease in:		
Accounts receivable - grants	(46,490)	19,144
Accounts receivable - other	(8,743)	6,839
Prepaid expenses	156	1,893
Increase (decrease) in:		
Accounts payable	(1,116)	(1,149)
Accrued liabilities	-	-
	<u>-</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>(26,436)</u>	<u>6,223</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	<u>(6,095)</u>	<u>-</u>
Net cash provided (used) by investing activities	<u>(6,095)</u>	<u>-</u>
INCREASE (DECREASE) IN CASH	(32,531)	6,223
CASH, and cash equivalents, beginning of year	<u>79,388</u>	<u>73,165</u>
CASH, and cash equivalents, end of year	<u><u>\$ 46,857</u></u>	<u><u>\$ 79,388</u></u>

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2008

	Victim Services	Project Pathfinder	Women's Services
SALARIES AND RELATED EXPENSES			
Salaries & wage expense	\$ 120,841	\$ 141,706	\$ 6,215
Payroll tax expense	9,540	11,188	491
Health insurance	1,292	533	-
Administrative personnel cost allocation	29,338	29,752	990
	<u>161,011</u>	<u>183,179</u>	<u>7,696</u>
TOTAL SALARIES AND RELATED EXPENSES			
OTHER EXPENSES			
Accounting	1,500	3,000	-
Administrative mailing	123	245	-
Board development	-	-	-
Consulting fees	1,126	2,442	-
Depreciation	-	-	-
Dues	583	179	-
Equipment rental	2,226	1,450	-
Fundraising expense	-	-	-
Insurance	6,976	4,315	-
Miscellaneous	140	99	-
Postage	360	627	-
Printing and publication	2,231	1,796	-
Program supplies	3,036	4,646	-
Public relations	-	32	-
Publications and videos	425	693	-
Rent and utilities	22,202	13,241	-
Staff development	3,104	4,591	-
Telephone	3,617	2,957	-
Travel	1,058	1,517	-
In-kind goods and services	18,270	6,200	-
General administrative expense allocation	21,592	21,897	729
	<u>88,569</u>	<u>69,927</u>	<u>729</u>
TOTAL OTHER EXPENSES			
TOTAL PROGRAM SERVICE EXPENSE			
	<u>\$ 249,580</u>	<u>\$ 253,106</u>	<u>\$ 8,425</u>

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2008

<u>Prevention</u>	<u>Fundraising</u>	<u>Management & General</u>	<u>Eliminations</u>	<u>Total</u>
\$ 6,321	\$ -	\$ 60,700	\$ -	\$ 335,783
499	-	3,969	-	25,687
37	-	-	-	1,862
<u>1,325</u>	<u>3,264</u>	<u>-</u>	<u>(64,669)</u>	<u>-</u>
<u>8,182</u>	<u>3,264</u>	<u>64,669</u>	<u>(64,669)</u>	<u>363,332</u>
-	-	3,000	-	7,500
22	-	1,016	-	1,406
-	-	103	-	103
571	-	3,973	-	8,112
-	-	4,591	-	4,591
-	-	740	-	1,502
245	-	889	-	4,810
-	7,887	-	-	7,887
221	-	1,588	-	13,100
-	-	1,209	-	1,448
235	33	813	-	2,068
435	-	4,603	-	9,065
43	-	1,860	-	9,585
-	-	574	-	606
-	-	90	-	1,208
-	-	7,909	-	43,352
-	-	305	-	8,000
-	-	535	-	7,109
340	-	237	-	3,152
-	14,179	13,560	-	52,209
<u>975</u>	<u>2,402</u>	<u>-</u>	<u>(47,595)</u>	<u>-</u>
<u>3,087</u>	<u>24,501</u>	<u>47,595</u>	<u>(47,595)</u>	<u>186,813</u>
<u>\$ 11,269</u>	<u>\$ 27,765</u>	<u>\$ 112,264</u>	<u>\$ (112,264)</u>	<u>\$ 550,145</u>

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2007

	Victim Services	Project Pathfinder	Women's Services
SALARIES AND RELATED EXPENSES			
Salaries & wages expense	\$ 134,852	\$ 161,304	\$ 6,791
Payroll tax expense	10,155	11,419	536
Health insurance	2,350	-	-
Administrative personnel cost allocation	36,424	39,876	1,217
TOTAL SALARIES AND RELATED EXPENSES	183,781	212,599	8,544
OTHER EXPENSES			
Accounting	1,440	2,880	-
Administrative mailing	-	-	-
Board development	-	-	-
Consulting fees	890	2,807	-
Depreciation	-	-	-
Dues	683	179	-
Equipment rental	2,110	812	-
Fundraising expense	-	-	-
Insurance	6,826	3,996	-
Miscellaneous	1,067	261	-
Postage	350	397	-
Printing and publications	1,029	646	-
Program supplies	2,480	3,926	-
Public relations	-	-	-
Publications and videos	335	660	-
Rent and utilities	23,127	12,920	-
Staff development	4,034	2,026	-
Telephone	4,023	3,588	-
Travel	1,826	1,320	-
In-kind goods and services	21,740	30,960	-
General administrative expense allocation	11,874	13,000	397
TOTAL OTHER EXPENSES	83,834	80,378	397
TOTAL PROGRAM SERVICE EXPENSE	\$ 267,615	\$ 292,977	\$ 8,941

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2007

<u>Prevention</u>	<u>Fundraising</u>	<u>Management & General</u>	<u>Eliminations</u>	<u>Total</u>
\$ 5,919	\$ -	\$ 69,648	\$ -	\$ 378,514
454	-	7,079	-	29,643
-	-	2,793	-	5,143
<u>1,259</u>	<u>744</u>	<u>-</u>	<u>(79,520)</u>	<u>-</u>
<u>7,632</u>	<u>744</u>	<u>79,520</u>	<u>(79,520)</u>	<u>413,300</u>
-	-	2,880	-	7,200
-	-	234	-	234
-	-	722	-	722
445	-	3,884	-	8,026
-	-	1,621	-	1,621
-	-	584	-	1,446
251	-	546	-	3,719
-	4,481	-	-	4,481
174	-	1,584	-	12,580
-	-	2,431	-	3,759
174	-	784	-	1,705
104	-	532	-	2,311
-	-	186	-	6,592
-	-	202	-	202
-	-	90	-	1,085
-	-	7,959	-	44,006
-	-	207	-	6,267
-	-	1,277	-	8,888
58	-	200	-	3,404
-	-	-	-	52,700
<u>410</u>	<u>242</u>	<u>-</u>	<u>(25,923)</u>	<u>-</u>
<u>1,616</u>	<u>4,723</u>	<u>25,923</u>	<u>(25,923)</u>	<u>170,948</u>
<u>\$ 9,248</u>	<u>\$ 5,467</u>	<u>\$ 105,443</u>	<u>\$ (105,443)</u>	<u>\$ 584,248</u>

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2008

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The Children's Center for Hope and Healing, Inc. is a non-profit organization incorporated in 1987 with the mission of breaking the cycle of child sexual abuse through four distinct programs. By providing no-cost therapy, the The Children's Center for Hope and Healing serves children ages 4 to 17 who have been the victims of sexual abuse. Through Project Pathfinder, The Children's Center for Hope and Healing also provides treatment for children who are sexually reactive and for youth, ages 12-17 who have sexual behavior problems that have resulted in their adjudication. In addition, through community and school presentations, the Children's Center for Hope and Healing, Inc. engages in primary prevention services. Finally, the agency offers group therapy to women who have survived child sexual abuse. The agency serves thirteen counties of Northeast Georgia through two offices. The main office is located in Gainesville, GA. A satellite office is in Cumming, GA. In addition, the agency utilizes spaces owned by the Department of Family & Children's Services and by the Department of Juvenile Justice to offer services in Barrow County.

Basis of Accounting

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

Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety (90) days of purchase. Cash and cash equivalents totaled \$ 46,857 and \$ 79,388 as of December 31, 2008 and 2007, respectively.

Endowment funds held by the North Georgia Community Foundation have previously been reported as restricted until paid to The Children's Center for Hope and Healing, Inc. It was determined that these funds do not have donor-imposed restrictions and are, therefore, presented as unrestricted assets. At December 31, 2008, these funds include \$ 3,878 in undesignated funds and \$ 11,428 designated for future building.

Support and Revenue

The Children's Center for Hope and Healing, Inc. receives grant and contract support revenue from Federal, State, County and City agencies. The Center recognizes contract revenue, up to the contract ceiling, either on a pro-rata basis over a 12-month period, which represents the service period for certain contracts, or to the extent of expenses. Revenue recognition depends on the contract. Any of the funding sources may, at its discretion, request reimbursement for expenses or denial of funds, or both, as a result of non-compliance by the Center with the terms of the grants/contracts.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. Support that is restricted by the donor to fund program costs beyond the current year is classified as a temporarily restricted asset. Permanently restricted assets relate to endowment funds that hold funds with specified donor-imposed restrictions.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2008

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Property and Equipment

Property and equipment are valued at actual cost or fair market value. Depreciation is provided using the straight-line basis over the following useful lives:

Computer equipment	3 – 5 years
Furnishings and equipment	7 – 10 years

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation expense for the year ended December 31, 2008 and 2007 was \$ 4,591 and \$ 1,621, respectively.

Functional Allocation of Expense

Expenses are charged to each program based on direct expenditures incurred. Certain general and administrative costs have been allocated among the programs based on the expenditures for salaries and direct program costs incurred for each program. Direct fundraising expenses totaling \$ 22,099 and \$ 4,481 for the year ended December 31, 2008 and 2007, respectively, consisted of printing, mailing, supply, in-kind goods and rental costs.

Allocated Expenses

The Children's Center for Hope and Healing, Inc. adopted an indirect cost policy in 2002, which allows management and general administrative expenses incurred for common objectives that cannot be readily identified with a particular program to be allocated among applicable programs as indirect costs based on the relative percentage of total of salary expense and program costs.

Estimates

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

Income Tax

The Children's Center for Hope and Healing, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements.

Note 2 – GRANTS RECEIVABLE

Grants receivables consist of the following as of:

	December 31,	
	2008	2007
VOCA Grant	\$ 28,391	\$ 9,834
Pathfinder Grants	19,039	8,138
State of Georgia	25,253	8,221
	\$ 72,683	\$ 26,193

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2008

Note 3 – OTHER ACCOUNTS RECEIVABLE

Other accounts receivable consist of the following as of:

	December 31,	
	2008	2007
Resource Development	\$ 4,114	\$ 208
United Way - Dawson County	685	750
United Way - Forsyth County	9,750	9,750
United Way - Hall County	4,902	-
	\$ 19,451	\$ 10,708

No allowance for estimated uncollectibles is reported, as management believes the amount is fully collectible.

Note 4 – ASSETS AND DEPRECIATION

Depreciation of assets is calculated on the straight-line basis over the estimated useful lives of the assets. The cost of such assets are as follows:

	December 31,	
	2008	2007
Furniture, Fixtures & Equipment	\$ 25,900	\$ 45,326
Less Accumulated Depreciation	(22,177)	(42,059)
	\$ 3,723	\$ 3,267

Note 5 – COMPENSATED ABSENCES

The Children's Center for Hope and Healing, Inc. does not accrue compensated absences because they are considered insignificant to the financial statements.

Note 6 – DONATED GOODS AND SERVICES

Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. The Children's Center for Hope and Healing, Inc. receives donated services from student interns who perform counseling services for the organization.

Contributions of donated goods assist in fundraising efforts. These goods are utilized in special events and fundraisers to enhance the respective events and optimize fundraising. These goods are recorded at fair market value.

The fair market value of donated service, facilities and goods is included as in-kind contributions and in-kind expense in the following functional categories as of:

	December, 31	
	2008	2007
Volunteer Services		
Victim's Services	\$ 18,270	\$ 21,740
Pathfinder	6,200	-
Fundraising	14,179	-
Administrative	13,560	30,960
	\$ 52,209	\$ 52,700

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2008

Note 7 – RESTRICTED AND UNRESTRICTED REVENUE AND SUPPORT

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily or permanently restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Note 8 – TEMPORARILY RESTRICTED REVENUES

The Organization has grant funds from various sources and donor contributions that have restrictions on their use. The statement of activity discloses these separately from other revenue as an increase in temporarily restricted net assets. These revenues are as follows:

	December 31,	
	2008	2007
VOCA Grant	\$ 137,546	\$ 130,880
DFACS Pathfinder Grant	113,314	123,616
Georgia DHR Grant	49,332	49,332
	\$ 300,192	\$ 303,828

Note 9 – INDIRECT COSTS

The audited ratio of management and general administrative expenses allocated to programs under the organization's indirect cost policy for 2008 and 2007 calculated to 19.77% and 18.05%, respectively. There was neither interest paid nor income tax to consider, therefore no adjustments necessary for these items.

Note 10 - OTHER EVENTS

During the current year the Board of Directors of the Agency voted to adopt a change of name for the Center. The name of the Center has been changed from The Family Relations Program, Inc. to The Children's Center for Hope and Healing, Inc. The mission and services of the Center has remained unchanged.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
 COMPARATIVE SCHEDULE OF ACTUAL REVENUES AND EXPENSES TO BUDGET
 For the Year Ended December 31, 2008

	ACTUAL	BUDGET	(OVER) UNDER
REVENUES AND SUPPORT			
Public Support			
Direct support - contributions	\$ 55,824	\$ 29,800	\$ (26,024)
Indirect support			
Allocations by United Way Hall County	65,023	60,000	(5,023)
Allocations by United Way Forsyth County	39,000	39,000	-
Allocations by United Way Habersham County	9,833	9,000	(833)
Allocations by United Way Dawson County	2,740	2,460	(280)
Allocations by United Way Lumpkin County	7,500	5,000	(2,500)
Allocations by United Way White County	3,006	3,000	(6)
Gainesville/Hall 5% funds	11,066	12,000	934
Fundraising	20,433	37,355	16,922
Total public support	<u>214,425</u>	<u>197,615</u>	<u>(16,810)</u>
Revenues			
Program service fees	8,235	7,500	(735)
In-kind services	52,209	52,700	491
Interest earnings	(6,127)	750	6,877
Restitution/other	5,330	364	(4,966)
Total revenue	<u>59,647</u>	<u>61,314</u>	<u>1,667</u>
Grants			
Criminal justice VOCA grant	137,546	136,317	(1,229)
State of Georgia	49,332	49,332	-
Project Pathfinder through DFACS	113,314	119,525	6,211
Total grants	<u>300,192</u>	<u>305,174</u>	<u>4,982</u>
TOTAL REVENUES AND SUPPORT	<u>\$ 574,264</u>	<u>\$ 564,103</u>	<u>\$ (10,161)</u>

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
 COMPARATIVE SCHEDULE OF ACTUAL REVENUES AND EXPENSES TO BUDGET (CONT'D)
 For the Year Ended December 31, 2008

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>(OVER) UNDER</u>
EXPENSES			
Salaries and benefits	\$ 363,736	\$ 375,280	\$ 11,544
Other			
Accounting	7,500	7,500	-
Administrative mailing	1,406	-	(1,406)
Board development	103	-	(103)
Consulting fees	8,112	-	(8,112)
Depreciation	4,591	-	(4,591)
Dues	1,502	-	(1,502)
Equipment rental	4,810	6,000	1,190
Fundraising expense	7,887	-	(7,887)
Insurance	13,100	10,397	(2,703)
Miscellaneous	1,045	1,850	805
Postage	2,068	4,811	2,743
Printing and publication	9,065	7,136	(1,929)
Program supplies	9,585	9,291	(294)
Public relations	606	-	(606)
Publications and videos	1,208	3,198	1,990
Rent & utilities	43,352	45,416	2,064
Staff development	8,000	5,000	(3,000)
Telephone	7,109	8,739	1,630
Travel	3,152	3,775	623
In-kind expense	52,209	52,700	491
TOTAL EXPENSES	<u>\$ 550,146</u>	<u>\$ 541,093</u>	<u>\$ (9,053)</u>

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
 SCHEDULE OF INDIRECT COST PERCENTAGE
 For the Year Ended December 31, 2008

	<u>Victim Services</u>	<u>Project Pathfinder</u>	<u>Women's Services</u>
ALLOCATION BASE:			
Personnel (including fringe benefits)	\$ 131,673	\$ 153,427	\$ 6,706
Other program expenses	66,977	48,030	-
	<u>198,650</u>	<u>201,457</u>	<u>6,706</u>
PERCENTAGE ALLOCATION TO PROGRAM	45.4%	46.0%	1.5%
ALLOCATION OF PERSONNEL COSTS	29,338	29,752	990
ALLOCATION OF OTHER EXPENSE	<u>21,592</u>	<u>21,897</u>	<u>729</u>
TOTAL ALLOCATION	<u>\$ 50,930</u>	<u>\$ 51,650</u>	<u>\$ 1,719</u>

RATE

The accompanying notes are an integral part of this statement.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
 SCHEDULE OF INDIRECT COST PERCENTAGE
 For the Year Ended December 31, 2008

Prevention	Fundraising	Total Direct Program Costs	Indirect Management & General	Total
\$ 6,857	\$ -	\$ 298,663	\$ 64,669	\$ 363,332
2,112	22,099	139,218	47,595	186,813
8,969	22,099	437,881	112,264	550,145
2.0%	5.0%			
1,325	3,264			64,669
975	2,402			47,595
\$ 2,299	\$ 5,666			\$ 112,264
				20.41%

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
SCHEDULE OF STATE AWARDS EXPENDED
For the Year Ended December 31, 2008

CONTRACT NAME/NUMBER	<u>Cash Received</u>	<u>Expenditures</u>	<u>Due To State</u>	<u>Due From State</u>
US Department of Justice Bureau of Justice Assistance Pass-Through from State Criminal Justice Coordinating Council VOCA Victim Assistance Grant Program 2007-2008 / C07-8-047	\$ 109,155	\$ 109,155	\$ -	\$ -
2008-2009 / C08-8-041	\$ -	\$ 28,391	\$ -	\$ 28,391
Georgia Department of Human Resources Division of Family and Children Services 2008 / 427-93-07070849-99	\$ 24,079	\$ 49,332	\$ -	\$ 25,253
Georgia County Departments of Family and Children Services Pass-Through Federal Funding Promoting Safe and Stable Families Project Pathfinder Continuation Grant 2007-2008 / 366-2654	\$ 44,779	\$ 44,779	\$ -	\$ -
2008-2009 / 366-2654	\$ -	\$ 8,921	\$ -	\$ 8,921
Project Pathfinder Expansion Grant 2007-2008 / 366-2653	\$ 49,496	\$ 49,496	\$ -	\$ -
2008-2009 / 366-2653	\$ -	\$ 10,118	\$ -	\$ 10,118