

**REBOOT COMBAT RECOVERY, INC.**  
**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**  
**AND FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**REBOOT COMBAT RECOVERY, INC.**

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# HOSKINS & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

1900 Church Street, Suite 200 ■ Nashville, TN 37203  
phone 615.321.7333 ■ fax 615.523.1868

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of  
REBOOT Combat Recovery, Inc.  
P.O. Box 1223  
Ft. Campbell, KY 42223

We have reviewed the accompanying statement of financial position-cash basis Reboot Combat Recovery, Inc., (a not-for-profit organization) as of December 31, 2016, and the related statements of activities-cash basis and statement of functional expenses-cash basis for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with other comprehensive basis of accounting-cash basis and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with other comprehensive basis of accounting-cash basis.



Hoskins & Company  
Nashville, TN  
February 27, 2017

**REBOOT COMBAT RECOVERY, INC.**  
**STATEMENT OF FINANCIAL POSITION-CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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**Assets**

Current assets

Cash - unrestricted	\$ 265,301
Cash - temporarily restricted (Note 4)	97,906
Total current assets	<u>363,207</u>

**Total assets** \$ 363,207

**Liabilities and net assets**

Current liabilities

Credit card	\$ 8,521
Total current liabilities	<u>8,521</u>

Net assets

Unrestricted	256,780
Temporarily restricted	97,906
Total net assets	<u>354,686</u>

**Total liabilities and net assets** \$ 363,207

The accompanying notes are an integral part of these financial statements.

**REBOOT COMBAT RECOVERY, INC.**  
**STATEMENT OF ACTIVITIES-CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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**Revenues and support**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Bob woodruff fund grant	\$ 19,779	\$ 55,221	\$ 75,000
Fundraising	22,349	-	22,349
Sales	18,634	-	18,634
HCA grant	7,315	42,685	50,000
Montgomery County Community Health Foundation	112,500	-	112,500
Donations	262,514	-	262,514
Interest income	1,089	-	1,089
Home front grant	1,813	-	1,813
Net assets released from restriction	15,150	(15,150)	-
Total revenues and support	<u>461,143</u>	<u>82,756</u>	<u>543,899</u>
<b>Expenses</b>			
Program	264,235	-	264,235
Management & general	32,261	-	32,261
Fundraising	49,268	-	49,268
Total expenses	<u>345,764</u>	<u>-</u>	<u>345,764</u>
Increase in net assets	115,379	82,756	198,135
Net assets at beginning of year	141,401	15,150	156,551
Net assets at end of year	<u>\$ 256,780</u>	<u>\$ 97,906</u>	<u>\$ 354,686</u>

The accompanying notes are an integral part of these financial statements.

**REBOOT COMBAT RECOVERY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES-CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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	Program	Management & General	Fundraising	Total
REBOOT Network Courses	\$ 59,399	\$ -	\$ -	\$ 59,399
Salaries	112,957	9,936	14,957	137,850
Contract Labor	36,417	-	16,930	53,347
Payroll Taxes	-	10,512	-	10,512
Legal Fees	-	348	-	348
Accounting Fees	-	3,853	-	3,853
Management Fees	-	200	-	200
Advertising and Promotion	23,769	-	571	24,340
Office Expenses	9,118	-	106	9,224
Information Technology	6,312	-	-	6,312
Occupancy	-	3,210	-	3,210
Travel	12,990	-	94	13,084
Insurance	1,433	1,361	-	2,794
Conferences/Meetings	-	2,841	3,221	6,062
Events	-	-	13,387	13,387
Other	1,840	-	2	1,842
<b>Total</b>	<b>\$ 264,235</b>	<b>\$ 32,261</b>	<b>\$ 49,268</b>	<b>\$ 345,764</b>

The accompanying notes are an integral part of these financial statements.

**REBOOT COMBAT RECOVERY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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**NOTE 1---NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Organization

REBOOT Combat Recovery, Inc. (“REBOOT”) is a not-for-profit organization that exists to help combat veterans and their families heal from the spiritual and moral wounds of war by providing 12-week Combat Trauma Healing courses in local communities. They are mostly veteran led, and provide childcare and a meal as a way to remove barriers to the spouse, caregiver, or family member getting help since combat impacts the entire family.

Basis of Presentation

The financial statements of the Organization have been prepared on a cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The financial statement presentation follows the recommendations of the Financial Accounting Standard Board’s Accounting Standard Codification 958 (FASB ASC 958) financial statements of not-for-profit Organizations. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Financial position and activities are classified based on the existence or absence of donor restrictions as follows:

Unrestricted Net Assets — Net assets that are not temporarily or permanently restricted by explicit donor stipulations or by law.

Temporarily Restricted Net Assets — Net assets of gifts of cash and other assets, accepted by board actions, that are received with donor stipulations that limit the use of the donated assets, or designated as support for future periods.

Permanently Restricted Net Assets — Net assets, accepted by board actions, subject to donor stipulations that require the asset be invested in perpetuity.

Income Taxes

The Organization is qualified as a tax-exempt organization as defined under Section 501(c) (3) of the Internal Revenue Code. Accordingly, no provisions for income taxes are applicable.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking and savings accounts. At year-end and throughout the year, the Organization’s cash balances were deposited in two banks.

**REBOOT COMBAT RECOVERY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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**NOTE 1---NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Revenue, Support, and Expenses

REBOOT receives its contributions and donations from individuals, foundations and businesses, and recognizes revenue when cash is received. REBOOT reports gifts of cash as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when paid in accordance with cash basis of accounting.

**NOTE 2---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 functional expenses.

**NOTE 3---CONCENTRATION OF REVENUE**

REBOOT received 48% of its support from unrestricted donations. A reduction in the level of this support may have a significant effect on REBOOT's programs and activities.

**NOTE 4---TEMPORARILY RESTRICTED CASH**

Temporarily restricted cash for the year then ended December 31, 2016 consisted of \$55,221, and \$42,865 from the Bob Woodruff Fund Grant and the HCA Grant respectively.

**NOTE 5---SUBSEQUENT EVENTS**

There were no subsequent events requiring disclosure as of February 27, 2017, the date management evaluated such events. February 27, 2017 is the date the financial statements were available to be issued.