

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CITY OF REFUGE Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1300 JOSEPH E BOONE BOULEVARD NW City or town, state or province, country, and ZIP or foreign postal code ATLANTA, GA 30314	D Employer identification number 58-2194642
	F Name and address of principal officer: BRUCE DEEL SAME AS C ABOVE	E Telephone number (404) 874-2241
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: ▶ WWW.CITYOFREFUGEATL.ORG	G Gross receipts \$ 18,496,417.
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1995	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
M State of legal domicile: GA		H(c) Group exemption number ▶

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CITY OF REFUGE OFFERS LIFE SAVING RESOURCES AND LIFE BUILDING TOOLS TO THOSE IN ATLANTA WHO ARE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	95
	6 Total number of volunteers (estimate if necessary)	6	1500
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	110,926.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 7,136,260.	Current Year 8,957,055.
	9 Program service revenue (Part VIII, line 2g)	314,140.	309,509.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	766,564.	-7,073.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-40,053.	-124,087.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,176,911.	9,135,404.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,574,979.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		3,112,291.	2,838,935.
16a Professional fundraising fees (Part IX, column (A), line 11e)		125,850.	232,896.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 673,534.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		4,003,707.	5,308,740.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		8,816,827.	9,509,335.
19 Revenue less expenses. Subtract line 18 from line 12	-639,916.	-373,931.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 21,209,456.	End of Year 18,578,795.
	21 Total liabilities (Part X, line 26)	4,964,231.	2,707,009.
	22 Net assets or fund balances. Subtract line 21 from line 20	16,245,225.	15,871,786.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	▶ Signature of officer BRUCE DEEL, PRESIDENT / CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name NATHAN LUMMUS	Preparer's signature NATHAN LUMMUS
	Firm's name ▶ MARSHALL JONES	Date 11/19/21
	Firm's address ▶ 3097 E. SHADOWLAWN AVE NE ATLANTA, GA 30305	Check if self-employed <input type="checkbox"/> PTIN P02049603
		Firm's EIN ▶ 83-2175462
		Phone no. 404-231-2001

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: PROGRAMS AND SERVICES INCLUDE FOOD, CLOTHING, MEDICAL CARE, SHELTER, JOB TRAINING/PLACEMENT, EDUCATION AND LIFE SKILLS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 1,530,693. including grants of \$) (Revenue \$ 333,130.) HOUSING: EDEN VILLAGE PROVIDES SAFE, SUPPORTIVE HOUSING ALONG WITH COMPREHENSIVE WRAP-AROUND SERVICES FOR WOMEN AND CHILDREN EXPERIENCING HOMELESSNESS. THE PROGRAM OPERATES 24 HOURS A DAY, 365 DAYS A YEAR AND CAN HOUSE UP TO 106 RESIDENTS AT A TIME. A TOTAL OF 15 UNITS IN THE 1300, DIRECTLY ACROSS THE STREET FROM COR'S CAMPUS, ARE RESERVED FOR COR TO PROVIDE PERMANENT SUPPORTIVE HOUSING FOR COMMUNITY MEMBERS TAKING THE NEXT STEPS TOWARD INDEPENDENCE IN A PLACE OF THEIR OWN. ALL RESIDENTS HAVE ACCESS NOT ONLY TO DIGNIFIED HOUSING BUT ALSO HOT AND HEALTHY MEALS, REGULAR CASE MANAGEMENT, HEALTHCARE, SPIRITUAL SUPPORT, OPPORTUNITIES TO DEVELOP LIFE SKILLS INCLUDING CLASSES IN FINANCIAL LITERACY AND PARENTING EDUCATION, AND ACCESS TO VOCATIONAL TRAINING WITH JOB PLACEMENT SERVICES.

4b (Code:) (Expenses \$ 1,165,302. including grants of \$ 144,641.) (Revenue \$ 152,812.) HEALTH AND WELLNESS: THE 180 KITCHEN FULLY OPERATIONAL COOKING, DINING AND CULINARY EDUCATIONAL FACILITY SERVES NUTRITIOUS MEALS 3 TIMES A DAY, 365 DAYS A YEAR. COR'S STRONG PARTNERSHIP WITH MERCY CARE PROVIDES ONSITE ACCESS TO MEDICAL, DENTAL, VISION, AND MENTAL HEALTH SERVICES. COR OFFERS DAILY ACCESS TO INSPIRING DEVOTION AND WEEKLY ON-CAMPUS WORSHIP WITH COMMUNITY GATHERING FOR ALL RESIDENTS. COR ALSO DELIVERS FINANCIAL LITERACY TRAINING AS WELL AS FAMILY DYNAMICS TRAINING (PARENTING WORKSHOPS, CONFLICT RESOLUTION, ANGER MANAGEMENT) FOR ALL RESIDENTS. IN ADDITION, COR OFFERS FITNESS CLASSES AT LEAST 2 TIMES PER WEEK.

4c (Code:) (Expenses \$ 1,127,443. including grants of \$) (Revenue \$ 43,870.) VOCATIONAL TRAINING: THE WORKFORCE INNOVATION HUB PREPARES UNDER- OR UNEMPLOYED RESIDENTS TO FIND AND MAINTAIN EMPLOYMENT THAT INCREASES THEIR SELF-SUFFICIENCY. THE PROGRAM RECRUITS POTENTIAL STUDENTS FROM THE COMMUNITY; ASSESSES CANDIDATES TO CREATE AN INDIVIDUALIZED PLAN, MENTORS STUDENTS THROUGHOUT; TRAINS INDIVIDUALS IN SPECIFIC SKILLS; AND PLACES THEM IN THE BEST JOBS FOR THEM THROUGH COORDINATED AGREEMENTS WITH AREA BUSINESSES. CURRENT VOCATIONAL TRAINING TRACKS INCLUDE THE NAPA AUTO CENTER, CODING, CULINARY ARTS, CYBERSECURITY, CDL, FORKLIFT, FLAGGING, AND SALESFORCE ADMIN. ALL COURSES INCLUDE SOFT SKILLS SUCH AS COMMUNICATION, COOPERATION, AND POSITIVE ATTITUDE. THE HUB ALSO OFFERS FINANCIAL LITERACY, GED PREP, RESUME AND INTERVIEW ASSISTANCE, COMPUTER TIME, AND REGULAR JOB FAIRS. THE REENTRY HUB PROVIDES LEADERSHIP

4d Other program services (Describe on Schedule O.) (Expenses \$ 2,590,644. including grants of \$ 984,123.) (Revenue \$ 52,449.)

4e Total program service expenses 6,414,082.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 95		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	X	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 11		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **GA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **WILLIAM MORAN - (404) 874-2241**
1300 JOSEPH E BOONE BOULEVARD NW, ATLANTA, GA 30314

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRUCE DEEL CEO	60.00			X			162,584.	0.	117,179.	
(2) SCOTT STEINER OFFICER	50.00			X			111,500.	0.	24,094.	
(3) JEFF DEEL COO	50.00			X			91,889.	0.	26,115.	
(4) WILLIAM MORAN CFO	60.00			X			86,690.	0.	24,094.	
(5) JON BRIDGES CHAIRMAN OF BOARD	5.00	X					0.	0.	0.	
(6) DAN ASKEY BOARD MEMBER	5.00	X					0.	0.	0.	
(7) AMY REAVIS VICE CHAIRMAN	5.00	X					0.	0.	0.	
(8) CHRISTOPHER GABRIEL BOARD MEMBER	5.00	X					0.	0.	0.	
(9) MICHAEL HAYNES BOARD MEMBER	5.00	X					0.	0.	0.	
(10) KOFI SMITH BOARD MEMBER	5.00	X					0.	0.	0.	
(11) MARK PIGHINI BOARD MEMBER	5.00	X					0.	0.	0.	
(12) RICHARD COX BOARD MEMBER	5.00	X					0.	0.	0.	
(13) BOB PATTON BOARD MEMBER	5.00	X					0.	0.	0.	
(14) QUINCY SPRINGS BOARD MEMBER	5.00	X					0.	0.	0.	
(15) MARK TORO BOARD MEMBER	5.00	X					0.	0.	0.	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	2,764,196.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	216,723.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,976,136.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 593,503.					
	h Total. Add lines 1a-1f			8,957,055.				
	Program Service Revenue	2 a FEED MY LAMBS	Business Code	624100	152,812.	152,812.		
b MERCY CLINIC			624100	62,550.	62,550.			
c AUTO-CERNTER JOB-TRAINING			611519	50,277.		50,277.		
d BRIGHT FUTURES			624100	43,870.	43,870.			
e								
f All other program service revenue								
g Total. Add lines 2a-2f				309,509.				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			3,028.		3,028.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real	60,649.				
			(ii) Personal					
	b Less: rental expenses	6b		0.				
	c Rental income or (loss)	6c		60,649.				
	d Net rental income or (loss)			60,649.		60,649.		
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities					
			(ii) Other		8,603,329.			
	b Less: cost or other basis and sales expenses	7b		8,613,430.				
c Gain or (loss)	7c		-10,101.					
d Net gain or (loss)			-10,101.	-10,101.				
8 a Gross income from fundraising events (not including \$ 2,764,196. of contributions reported on line 1c). See Part IV, line 18	8a							
			229,717.					
b Less: direct expenses	8b		747,583.					
c Net income or (loss) from fundraising events			-517,866.		-517,866.			
9 a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11 a OTHER INCOME	Business Code	900099	333,130.	333,130.			
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d			333,130.				
	12 Total revenue. See instructions			9,135,404.	582,261.	110,926.	-514,838.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,002,727.	1,002,727.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	126,037.	126,037.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	644,145.	644,145.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,721,011.	1,420,990.	154,059.	145,962.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	473,779.	311,487.	109,572.	52,720.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17	232,896.			232,896.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	439,850.	417,175.	22,675.	
12 Advertising and promotion				
13 Office expenses	102,166.	16,651.	58,433.	27,082.
14 Information technology				
15 Royalties				
16 Occupancy	639,234.	550,339.	41,335.	47,560.
17 Travel	24,514.	17,132.	3,691.	3,691.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	108,253.	75,777.	16,238.	16,238.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,399,372.	769,654.	559,749.	69,969.
23 Insurance	189,936.	130,921.	34,575.	24,440.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SETTLEMENT AGREEMENT	1,000,000.		1,000,000.	
b FOOD AND SUPPLIES	591,004.	471,334.	113,653.	6,017.
c REPAIRS AND MAINTENANCE	261,731.	180,946.	50,215.	30,570.
d BAD DEBT EXPENSE	235,185.		235,185.	
e All other expenses	317,495.	278,767.	22,339.	16,389.
25 Total functional expenses. Add lines 1 through 24e	9,509,335.	6,414,082.	2,421,719.	673,534.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	955,323.	1	3,610,863.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	1,831,583.	3	1,040,957.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	233,832.	9	274,468.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 21,572,403.		
	b Less: accumulated depreciation	10b 8,992,415.	17,207,244.	10c 12,579,988.
	11 Investments - publicly traded securities	42,567.	11	51,558.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	938,907.	15	1,020,961.
16 Total assets. Add lines 1 through 15 (must equal line 33)	21,209,456.	16	18,578,795.	
Liabilities	17 Accounts payable and accrued expenses	879,181.	17	404,953.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	2,303,987.	23	1,802,056.
	24 Unsecured notes and loans payable to unrelated third parties		24	500,000.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,781,063.	25	
	26 Total liabilities. Add lines 17 through 25	4,964,231.	26	2,707,009.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	13,371,905.	27	15,406,065.
	28 Net assets with donor restrictions	2,873,320.	28	465,721.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	16,245,225.	32	15,871,786.
33 Total liabilities and net assets/fund balances	21,209,456.	33	18,578,795.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,135,404.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,509,335.
3	Revenue less expenses. Subtract line 2 from line 1	3	-373,931.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16,245,225.
5	Net unrealized gains (losses) on investments	5	492.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	15,871,786.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,545,392.	13,994,647.	4,521,077.	7,136,260.	8,957,055.	43,154,431.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3	8,545,392.	13,994,647.	4,521,077.	7,136,260.	8,957,055.	43,154,431.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						7,567,935.
6 Public support. Subtract line 5 from line 4.						35,586,496.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	8,545,392.	13,994,647.	4,521,077.	7,136,260.	8,957,055.	43,154,431.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...		36,454.	5,102.	18,713.	63,677.	123,946.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						43,278,377.
12 Gross receipts from related activities, etc. (see instructions)					12	4,926,441.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).....	14	82.23 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	78.33 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
2a			
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

CITY OF REFUGE

Employer identification number

58-2194642

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization CITY OF REFUGE	Employer identification number 58-2194642
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	 <hr/> <hr/> <hr/>	\$ <u>350,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	 <hr/> <hr/> <hr/>	\$ <u>457,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	 <hr/> <hr/> <hr/>	\$ <u>592,245.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	 <hr/> <hr/> <hr/>	\$ <u>500,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	 <hr/> <hr/> <hr/>	\$ <u>450,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	 <hr/> <hr/> <hr/>	\$ <u>200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITY OF REFUGE	Employer identification number 58-2194642
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/> <hr/>	\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITY OF REFUGE	Employer identification number 58-2194642
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization CITY OF REFUGE	Employer identification number 58-2194642
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization CITY OF REFUGE Employer identification number 58-2194642

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple questions (1-9) about conservation easements, including checkboxes for various purposes, a table for tracking easements held at the end of the tax year, and questions about monitoring and expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions (1a, 1b, 2) about reporting art and historical treasures, including fields for revenue and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,873,320.	9,565,693.	11,828,851.	7,409,580.	
b Contributions	95,000.	227,070.	1,927,381.	12,072,984.	
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	2,502,599.	6,919,443.	4,190,539.	7,653,713.	
f Administrative expenses					
g End of year balance	465,721.	2,873,320.	9,565,693.	11,828,851.	

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment 100.0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,856,178.		1,856,178.
b Buildings		15,919,702.	6,701,154.	9,218,548.
c Leasehold improvements				
d Equipment		3,375,387.	2,163,865.	1,211,522.
e Other		421,136.	127,396.	293,740.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				12,579,988.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEPOSITS	20,961.
(2) NOTES RECEIVABLE	1,000,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,020,961.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	9,653,762.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	492.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	492.
3	Subtract line 2e from line 1	3	9,653,270.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-517,866.
c	Add lines 4a and 4b	4c	-517,866.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	9,135,404.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	10,027,201.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	10,027,201.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-517,866.
c	Add lines 4a and 4b	4c	-517,866.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	9,509,335.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

CITY OF REFUGE (COR) IS A TAX-EXEMPT ORGANIZATION UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, THE ACCOMPANYING FINANCIAL STATEMENTS DO NOT INCLUDE FEDERAL AND STATE INCOME TAXES FROM COR'S ACTIVITIES. COR FOLLOWS AUTHORITATIVE GUIDANCE WHICH REQUIRES COR TO EVALUATE ITS TAX POSITIONS FOR ANY UNCERTAINTIES BASED ON THE TECHNICAL MERITS OF THE POSITION TAKEN. COR RECOGNIZES THE TAX OBLIGATION FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE UPHELD UPON EXAMINATION BY TAXING AUTHORITIES. AS OF DECEMBER 31, 2020, COR DOES NOT BELIEVE IT HAS ANY UNCERTAIN TAX POSITIONS.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		PRESIDENT ' S WEEKEND	THE GATHERING	2	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	1,905,000.	515,046.	573,867.	2,993,913.
	2 Less: Contributions	1,745,000.	495,046.	524,150.	2,764,196.
	3 Gross income (line 1 minus line 2)	160,000.	20,000.	49,717.	229,717.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	17,781.	33,152.	2,657.	53,590.
	7 Food and beverages	557.	16,148.		16,705.
	8 Entertainment		66,260.		66,260.
	9 Other direct expenses	535,007.	3,649.	72,372.	611,028.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				747,583.
11 Net income summary. Subtract line 10 from line 3, column (d)				-517,866.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility		13a	%
b An outside facility		13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: WELLSPRING NONPROFIT RESOURCE MANAGEMENT

(I) ADDRESS OF FUNDRAISER: 200 MONTGOMERY FERRY DR NE, ATLANTA, GA 30309

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **CITY OF REFUGE** Employer identification number **58-2194642**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CITY OF REFUGE CALHOUN	83-3352154		18,000.	0.			SUPPORTING THE PROGRAM
CITY OF REFUGE PULASKI	83-1045335		10,000.	0.			SUPPORTING THE PROGRAM
HOUSE OF CHERITH	82-5393648		931,100.	43,327.	INVOICE AMOUNTS	EXPENSES PAID	SUPPORTING THE PROGRAM
NEW HORIZON WORSHIP CENTER	58-1762609		300.	0.			SUPPORTING THE PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 4

3 Enter total number of other organizations listed in the line 1 table ▶

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2020

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FINANCIAL	7	26,017.	0.		
TRANSPORTATION	1	0.	781.	FMV	MARTA PASS ASSISTANCE
BEHAVIORAL	1	0.	19,076.	FMV	BEVAIORAL HEALTH ASSISTANCE
PROGRAMMING	1	58,794.	0.		
CHILDCARE	1	0.	18,379.	FMV	DAYCARE SERVICES

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GRANTS ARE PROVIDED BASED ON NEEDS OF INDIVIDUALS.

PART II AND III

IN ADDITION TO THE GRANTS LISTED IN PARTS II AND III, THE ORGANIZATION ALSO PROVIDES ADMINISTRATIVE SUPPORT FOR MULTIPLE OTHER ORGANIZATIONS TO HELP FACILITATE MEETINGS AND THE ASSOCIATED COSTS FOR THOSE ORGANIZATIONS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

CITY OF REFUGE

Employer identification number

58-2194642

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		X
2		X
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2020

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BRUCE DEEL CEO	(i)	162,584.	0.	0.	0.	0.	162,584.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
KELSI DEEL	EMPLOYEE OF ORGANIZ	0.	KELSI DEEL		X
KASSANDRA MCCOY	EMPLOYEE OF ORGANIZ	51,500.	KASSANDRA M		X
MATTHEW MCCOY	EMPLOYEE AND SON-IN	100,000.	MATTHEW MCC		X
KYNDAL DEEL	EMPLOYEE OF ORGANIZ	38,200.	KYNDAL DEEL		X
JEFF DEEL	EMPLOYEE OF ORGANIZ	91,889.	JEFF DEEL I		X
BRUCE DEEL	MEMBER OF REFUGE SE	8,022.	BRUCE DEEL		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: KELSI DEEL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

EMPLOYEE OF ORGANIZATION AND DAUGHTER OF BRUCE DEEL

(D) DESCRIPTION OF TRANSACTION: KELSI DEEL IS EXECUTIVE DIRECTOR OF HOUSE OF CHERITH, AN ENTITY WHICH RECEIVED SUPPORT FROM COR IN 2020.

BRUCE DEEL IS CHAIRMAN OF THE BOARD OF HOUSE OF CHERITH

(A) NAME OF PERSON: KASSANDRA MCCOY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

EMPLOYEE OF ORGANIZATION AND DAUGHTER OF BRUCE DEEL

(D) DESCRIPTION OF TRANSACTION: KASSANDRA MCCOY IS AN EMPLOYEE OF THE ORGANIZATION AND IS THE DAUGHTER OF BRUCE DEEL. SHE EARNED A SALARY OF \$51,500 IN 2020

(A) NAME OF PERSON: MATTHEW MCCOY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

EMPLOYEE AND SON-IN-LAW OF BRUCE DEEL, MEMBER OF MCCOY SOLUTIONS

(D) DESCRIPTION OF TRANSACTION: MATTHEW MCCOY IS AN EMPLOYEE OF THE ORGANIZATION AND IS THE SON-IN-LAW OF BRUCE DEEL. HE EARNED A SALARY OF

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

\$85,000 IN 2020, AND IS A MEMBER OF THE LLC KNOWN AS MCCOY SOLUTIONS WHICH HAS CONDUCTED BUSINESS WITH CITY OF REFUGE PROVIDING IT SERVICES FOR A FEE. COR HAS PAID MCCOY SOLUTIONS \$15,000 FOR BILLABLE SERVICES EARNED.

(A) NAME OF PERSON: KYNDAL DEEL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

EMPLOYEE OF ORGANIZATION AND DAUGHTER OF JEFF DEEL AND NIECE OF BRUCE DEEL

(D) DESCRIPTION OF TRANSACTION: KYNDAL DEEL IS AN EMPLOYEE OF THE ORGANIZATION, IS THE DAUGHTER OF JEFF DEEL AND NIECE OF BRUCE DEEL. SHE EARNED A SALARY OF \$38,199.60 IN 2020

(A) NAME OF PERSON: JEFF DEEL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

EMPLOYEE OF ORGANIZATION AND BROTHER OF BRUCE DEEL

(D) DESCRIPTION OF TRANSACTION: JEFF DEEL IS AN EMPLOYEE OF THE ORGANIZATION, HE IS THE BROTHER OF BRUCE DEEL. HE EARNED A SALARY OF \$91888.51 IN 2020.

(A) NAME OF PERSON: BRUCE DEEL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

MEMBER OF REFUGE SECURITY SERVICES LLC CONDUCTING BUSINESS WITH COR

(D) DESCRIPTION OF TRANSACTION: BRUCE DEEL IS A MEMBER OF THE LLC KNOWN AS REFUGE SECURITY LLC WHICH HAS CONDUCTED BUSINESS WITH CITY OF REFUGE PROVIDED SECURITY SERVICES FOR A FEE. COR HAS PAID REFUGE SECURITY \$8022.46 FOR BILLABLE SECURITY SERVICES EARNED.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public
Inspection

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **CITY OF REFUGE** Employer identification number **58-2194642**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	1	24,503.	FMV
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other	X	1	509,000.	CERTIFIED APPRAISAL
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (CONSTRUCTION)	X	1	60,000.	FMV DETERMINED BY DO
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **X**
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? **X**
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **X**
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2020

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

CITY OF REFUGE

Employer identification number

58-2194642

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LIVING ON THE MARGIN.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

TRAINING FOR FORMERLY INCARCERATED CITIZENS TO COMPLEMENT OTHER HUB
SERVICES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

YOUTH DEVELOPMENT: ALL CHILDREN AT CITY OF REFUGE RECEIVE LOVING,
AGE-APPROPRIATE SUPPORT AND ENRICHMENT THAT PUTS THEM ON TRACK TO
SUCCEED IN SCHOOL AND BEYOND. AN ONSITE PRESCHOOL PROVIDES A NURTURING
ENVIRONMENT FOR CHILDREN AGES 6 WEEKS-5 YEARS OLD TO LEARN THROUGH PLAY
AND INTERACTIONS WITH SUPPORTIVE TEACHERS WHILE THEIR CAREGIVERS ARE AT
WORK. SCHOOL IS OPEN FROM 7AM-7PM MONDAY-FRIDAY. KID CITY DELIVERS A
SAFE SPACE WITH YOUTH-CENTERED OPPORTUNITIES FOR ELEMENTARY-AGED
STUDENTS TO BUILD CRITICAL SKILLS WHILE GAINING CHARACTER AND
CONFIDENCE. PROGRAMMING INCLUDES TUTORING AND ACADEMIC SUPPORT ALONG
WITH OPPORTUNITIES FOR UNSTRUCTURED PLAY. KID CITY IS OPEN EACH DAY
AFTER SCHOOL AS WELL AS FOR EIGHT WEEKS IN THE SUMMER. CITY CLUB
PROVIDES TUTORING, MENTORSHIP, AND HEALTHY OUTLETS FOR MIDDLE AND HIGH
SCHOOL STUDENTS AFTERSCHOOL AND IN THE SUMMERS. ALL PROGRAMS FOCUS ON
IMPROVING ACADEMICS, HEALTH, AND SOCIAL-EMOTIONAL BEHAVIORS TO OVERCOME
LONG-EXISTING EDUCATIONAL INEQUITIES AND CHANGE THE FUTURE FOR THESE
CHILDREN LIVING IN POVERTY.

EXPENSES \$ 739,753. INCLUDING GRANTS OF \$ 9,696. REVENUE \$ 52,449.

Name of the organization

CITY OF REFUGE

Employer identification number

58-2194642

HUMAN SLAVERY: CITY OF REFUGE PARTNERS AND SUPPORTS HOUSE OF CHERITH FOR THE HUMAN SLAVERY PROGRAM. THE PROGRAM CONSISTS OF AN EMERGENCY AND LONG-TERM RESIDENTIAL TRAUMA-INFORMED CARE PROGRAM FOR RESCUED SURVIVORS OF SEXUAL EXPLOITATION AND TRAFFICKING, WITH A FOCUS ON RECOVERY AND RESTORATION. IN 2020, HOUSE OF CHERITH HOUSED WOMEN AND PROVIDED FOOD, NUTRITION, COUNSELING, CASE MANAGEMENT, SUBSTANCE ABUSE TREATMENT AND VOCATIONAL TRAINING. THEY ACHIEVED HEALING AND LIFE SUCCESS.

EXPENSES \$ 1,850,891. INCLUDING GRANTS OF \$ 974,427. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2:

BRUCE DEEL IS AN OFFICER AND PRESIDENT/CEO OF THE ORGANIZATION. JEFFREY DEEL IS AN OFFICER AND COO OF THE ORGANIZATION. BRUCE AND JEFFREY ARE BROTHERS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTEE OR ITS DESIGNEE(S) REVIEWS AND APPROVES THE FORM 990 PRIOR TO THE SUBMISSION. IN ADDITION, A COMPLETE COPY OF THE RETURN IS PROVIDED TO THE BOARD SUBSEQUENT TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

WHENEVER A NEW BOARD MEMEBER IS ELECTED AND ANNUALLY THEREAFTER, THE BOARD MEMBER READS THE CONFLICT OF INTEREST POLICY AND COMPLETES A CONFLICT OF INTEREST QUESTIONNAIRE. THE QUESTIONNAIRE IS USED TO ENSURE THAT THE BOARD IS AWARE OF ANY ACTUAL, PERCEIVED OR POTENTIAL CONFLICTS. IN ADDITION, BOARD MEMBERS ARE ASKED TO DISCLOSE ANY SITUATIONS THAT ARISE FOLLOWING THE ANNUAL PROCESS. BOARD MEMBERS ARE REQUIRED TO ABSTAIN FROM DISCUSSION OR VOTE IF THEY MAY HAVE AN ACTUAL OR PERCEIVED CONFLICT OF INTEREST. THE

Name of the organization

CITY OF REFUGE

Employer identification number

58-2194642

CHIEF EXECUTIVE PERFORMS THE EVALUATION AND RECOMMENDS COMPENSATION TO THE BOARD OR ITS DESIGNATED COMMITTEE, WHO PROVIDES FEEDBACK AND APPROVAL.

FORM 990, PART VI, SECTION B, LINE 15:

CITY OF REFUGE HAS AN EXECUTIVE COMMITTEE THAT HAS GENERAL OVERSIGHT OF THE ORGANIZATION'S HUMAN RESOURCE PLAN. SPECIFIC DUTIES INCLUDE YEARLY EVALUATION OF THE CHIEF EXECUTIVE OF THE ORGANIZATION. A COMPETENT SALARY SURVEY IS USED TO BENCHMARK COMPENSATION FOR THE POSITION UTILIZING AN ANNUAL SALARY SURVEY AVAILABLE THROUGH THE GEORGIA CENTER FOR NONPROFITS AND/OR OTHER RELIABLE SOURCES. THE COMMITTEE MEETS INDEPENDENT OF THE CHIEF EXECUTIVE TO DISCUSS PERFORMANCE RELATIVE TO THE POSITION DESCRIPTION. DURING THESE DISCUSSIONS THE COMMITTEE ALSO CONSIDERS INPUT OBTAINED FROM OTHER BOARD MEMBERS, STAFF, PROFESSIONAL ADVISORS, GRANT RECIPIENTS AND OTHER INFORMED COMMUNITY LEADERS. ONCE A CONSENSUS IS REACHED REGARDING PERFORMANCE, A SIMILAR DISCUSSION IS HELD CONCERNING COMPENSATION RELATIVE TO ANNUAL BENCHMARK AND ESTABLISHED OBJECTIVES. THE COMMITTEE PRESENTS ITS FINDINGS AND RECOMMENDATION IN AN EXECUTIVE SESSION WITHOUT THE CHIEF EXECUTIVE PRESENT, TO THE FULL BOARD FOR REVIEW AND APPROVAL. THE COMMITTEE AND/OR THE BOARD CHAIR THEN MEETS WITH THE CHIEF EXECUTIVE TO DISCUSS AND DOCUMENT STRENGTHS, WEAKNESSES AND GOALS FOR THE UPCOMING YEAR. COMPENSATION FOR THE UPCOMING YEAR IS ALSO DISCUSSED AND DOCUMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

CITY OF REFUGE ORGANIZATIONAL DOCUMENT, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON RECEIPT OF WRITTEN REQUEST. THE FORM 990 IS AVAILABLE FROM WWW.GUIDESTAR.ORG.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2020

For calendar year 2020 or other tax year beginning _____, and ending _____

▶ **Go to www.irs.gov/Form990T for instructions and the latest information.**
▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Department of the Treasury
Internal Revenue Service

Open to Public Inspection for
501(c)(3) Organizations Only

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529S</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) CITY OF REFUGE</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 1300 JOSEPH E BOONE BOULEVARD NW</p> <p>City or town, state or province, country, and ZIP or foreign postal code ATLANTA, GA 30314</p>	<p>D Employer identification number 58-2194642</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
<p>C Book value of all assets at end of year ▶ 18,578,975.</p>			

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust Applicable reinsurance entity

H Check if filing only to ▶ Claim credit from Form 8941 Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶

J Enter the number of attached Schedules A (Form 990-T) ▶ **1**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

L The books are in care of ▶ **WILLIAM MORAN** Telephone number ▶ **(404) 874-2241**

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	-334,740.
2 Reserved	2	
3 Add lines 1 and 2	3	-334,740.
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	-334,740.
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	-334,740.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 1

OMB No. 1545-0047

2020

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization CITY OF REFUGE	B Employer identification number 58-2194642
C Unrelated business activity code (see instructions) ▶ 811000	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **AUTOMOBILE REPAIRS / SERVICES**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <u>50,277.</u>				
b Less returns and allowances _____ c Balance ▶	1c	50,277.		
2 Cost of goods sold (Part III, line 8)	2	65,201.		
3 Gross profit. Subtract line 2 from line 1c	3	-14,924.		-14,924.
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6	60,649.		60,649.
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	45,725.		45,725.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1			
2 Salaries and wages	2			212,292.
3 Repairs and maintenance	3			
4 Bad debts	4			
5 Interest (attach statement) (see instructions)	5			
6 Taxes and licenses	6			
7 Depreciation (attach Form 4562) (see instructions)	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11			
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement) SEE STATEMENT 1	14			168,173.
15 Total deductions. Add lines 1 through 14	15			380,465.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			-334,740.
17 Deduction for net operating loss (see instructions)	17			0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18			-334,740.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1	0.
2	Purchases	2	65,201.
3	Cost of labor	3	0.
4	Additional section 263A costs (attach statement)	4	0.
5	Other costs (attach statement)	5	0.
6	Total. Add lines 1 through 5	6	65,201.
7	Inventory at end of year	7	0.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	65,201.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)
A **HOMESLESS SHELTER** 1300 JOSEPH E. BOONE BLVD NW, ATLANTA, GA 3
B
C
D

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	0.			
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	60,649.			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	60,649.			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				60,649.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	0.			
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)
A
B
C
D

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11 Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.

a				
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT	1
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DESCRIPTION	AMOUNT
SMALL TOOLS AND SUPPLIES	16,250.
OTHER MATERIALS	3,522.
EXTERNAL MEMBERSHIP	31,750.
UTILITIES	16,219.
PROPERTY MANAGEMENT	23,614.
OTHER PROPERTY COSTS	14,218.
MASTER LEASE PAYMENTS	62,600.
TOTAL TO SCHEDULE A, PART II, LINE 14	168,173.

CITY OF REFUGE, INCORPORATED

Financial Statements
and
Independent Auditors' Report

Year Ended December 31, 2020

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6-7
NOTES TO FINANCIAL STATEMENTS	8-17

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
City of Refuge, Incorporated

Report on the Financial Statements

We have audited the accompanying financial statements of City of Refuge, Incorporated, which comprise the statement of financial position as of December 31, 2020, 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 City of Refuge, Incorporated as of December 31, 2020, 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.

Marshall Jones

Atlanta, Georgia
April 22, 2021

CITY OF REFUGE, INCORPORATED
STATEMENT OF FINANCIAL POSITION
December 31, 2020

Current Assets	
Cash	\$ 3,610,863
Pledges receivable, less allowance	1,040,957
Prepaid expenses	274,468
Investments	51,558
Total Current Assets	4,977,846
Property and Equipment, net	12,579,988
Other Assets	
Deposits	20,961
Total Other Assets	20,961
Long-Term Assets	
Note receivable	1,000,000
Total Long-Term Assets	1,000,000
TOTAL ASSETS	\$ 18,578,795
Current Liabilities	
Accounts payable and accrued expenses	\$ 298,582
Accrued payroll	106,371
Current portion of note payable	1,802,056
Total Current Liabilities	2,207,009
Long-Term Liabilities	
Loan subject to forgiveness	500,000
Total Long-Term Liabilities	500,000
Total Liabilities	2,707,009
Net Assets	
Net assets without donor restriction	15,406,065
Net assets with donor restriction	465,721
Total Net Assets	15,871,786
TOTAL LIABILITIES AND NET ASSETS	\$ 18,578,795

This financial statement should be read only in connection with the accompanying independent auditors' report and notes to financial statements.

CITY OF REFUGE, INCORPORATED
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

	Net assets without donor restriction	Net assets with donor restriction	Total
Revenue			
Contributions and grants	\$ 5,660,282	\$ 50,000	\$ 5,710,282
Special events, benefits, and fundraisers	2,764,196	-	2,764,196
In-kind donations	548,503	45,000	593,503
Other revenue	593,843	-	593,843
Net assets released from restriction	2,502,599	(2,502,599)	-
Total Revenue	12,069,423	(2,407,599)	9,661,824
Expenses			
Program services	6,414,082	-	6,414,082
Supporting services	2,377,934	-	2,377,934
Total Expenses	8,792,016	-	8,792,016
Non-Operating Activities			
Loss on disposal of property and equipment	(10,101)	-	(10,101)
Bad debt expense	(235,185)	-	(235,185)
Settlement agreement	(1,000,000)	-	(1,000,000)
Interest income	1,547	-	1,547
Gain on sale of investments	492	-	492
Total Non-Operating Activities	(1,243,247)	-	(1,243,247)
Change in Net Assets	2,034,160	(2,407,599)	(373,439)
Net Assets -Beginning of Year	13,371,905	2,873,320	16,245,225
Net Assets -End of Year	\$ 15,406,065	\$ 465,721	\$ 15,871,786

This financial statement should be read only in connection with the accompanying independent auditors' report and notes to financial statements.

CITY OF REFUGE, INCORPORATED
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2020

	Program Services					Supporting Services				Total
	Community Assistance	Youth and Children	Housing	Job Training and Educational	Human Slavery	Total Program Services	Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 404,000	\$ 390,065	\$ 656,785	\$ 434,019	\$ 180,266	\$2,065,135	\$ 154,059	\$ 145,962	\$ 300,021	\$2,365,156
Payroll taxes and benefits	42,684	29,855	133,940	19,669	85,339	311,487	109,572	52,720	162,292	473,779
Total Compensation	446,684	419,920	790,725	453,688	265,605	2,376,622	263,631	198,682	462,313	2,838,935
Food and supplies	76,651	77,928	87,476	93,054	4,469	339,578	113,653	6,017	119,670	459,248
Occupancy and utilities	96,663	46,515	203,428	156,173	47,560	550,339	41,335	47,560	88,895	639,234
Contribution to other agencies	144,641	9,696	-	-	974,427	1,128,764	-	-	-	1,128,764
Workforce development	1,305	-	-	64,390	-	65,695	793	-	793	66,488
Professional fees	29,899	15,116	22,675	63,612	285,873	417,175	22,675	750,762	773,437	1,190,612
Client assistance	73,967	30,868	3,849	23,072	-	131,756	-	-	-	131,756
Interest expense	16,238	10,825	16,238	16,238	16,238	75,777	16,238	16,238	32,476	108,253
Telephone and internet	15,138	10,092	15,138	36,080	15,138	91,586	18,833	15,138	33,971	125,557
Staff development and travel	3,691	2,368	3,691	3,691	3,691	17,132	3,691	3,691	7,382	24,514
Repairs and maintenance	30,570	30,202	39,389	30,570	50,215	180,946	50,215	30,570	80,785	261,731
Office expense	3,568	2,379	3,568	3,568	3,568	16,651	58,433	27,082	85,515	102,166
Insurance	33,222	12,624	26,589	36,068	22,418	130,921	34,575	24,440	59,015	189,936
Equipment rent and maintenance	1,876	1,251	7,302	7,302	1,251	18,982	2,713	1,251	3,964	22,946
In-kind program expenses	51,252	-	30,751	-	20,501	102,504	-	-	-	102,504
Depreciation and amortization	139,937	69,969	279,874	139,937	139,937	769,654	559,749	69,969	629,718	1,399,372
Total Expenses	\$1,165,302	\$ 739,753	\$1,530,693	\$1,127,443	\$1,850,891	\$6,414,082	\$1,186,534	\$1,191,400	\$2,377,934	\$8,792,016

This financial statement should be read only in connection with the accompanying independent auditors' report and notes to financial statements.

CITY OF REFUGE, INCORPORATED
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2020

Cash Flows From Operating Activities	
Change in net assets	\$ (373,439)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	1,399,372
Loss on disposal of property and equipment	10,101
Property and equipment in-kind contributions	(533,503)
Change in bad debt allowance	18,108
Gain on sale of investments	(492)
(Increase) decrease in assets:	
Pledges receivable	889,872
Prepaid expenses	(40,636)
Deposits	(120)
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	(532,186)
Accrued payroll	7,958
Net Cash Provided By Operating Activities	845,035
Cash Flows From Investing Activities	
Acquisition of property and equipment	(3,864,405)
Purchase of investment	(8,499)
Proceeds on disposal of property and equipment	3,666,403
Net Cash Used In Investing Activities	(206,501)
Cash Flows From Financing Activities	
Proceeds from loan subject to forgiveness	500,000
Proceeds from construction loan	3,800,000
Payments on lines of credit, net	(2,247,485)
Principal payments on note payable	(35,509)
Net Cash Provided By Financing Activities	2,017,006
Net Increase in Cash	2,655,540
Cash, Beginning of Year	955,323
Cash, End of Year	\$ 3,610,863
Supplemental Cash Flow Information:	
Cash paid during the year for interest	\$ 108,253

(Continued)

CITY OF REFUGE, INCORPORATED
STATEMENT OF CASH FLOWS (Continued)
For the Year Ended December 31, 2020

Non-Cash Operating and Investing Activities:

As of December 31, 2020, accounts payable included approximately \$50,000 for property and equipment.

During the year, property and equipment was sold in exchange for the following: \$1,000,000 note receivable, direct payment of a construction loan of \$3,800,000, and forgiveness of accounts receivable totaling \$117,354.

This financial statement should be read only in connection with the
accompanying independent auditors' report and notes to financial statements.

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 1 – ORGANIZATION AND PURPOSE

City of Refuge, Incorporated (“COR”) is a nonprofit organization incorporated under the laws of the State of Georgia. COR’s mission is to bring light, hope, and transformation to individuals and families who have suffered injustice and experienced a lack of opportunities in Atlanta’s Westside. COR does this by offering life-building resources in four key impact areas: Housing, Health and Wellness, Vocational Training, and Youth Development. COR’s services have expanded to Calhoun.

In addition, COR collaborates with other nonprofit organizations, providing these organizations financial assistance, facilities, training, and other support that will enhance their capacity to serve their communities. COR receives support in the form of donations from individuals, churches, businesses, foundations, governmental entities, and other nonprofit organizations.

In an effort to expand services, supporters of COR’s mission have either opened up, intend to open or have opened and subsequently closed, separate operations in Virginia, Jamaica, Dallas Texas, Northwest Georgia, Douglasville Georgia, Athens Georgia, and Thomaston Georgia which are not a part of COR as of December 31, 2020 but are using the name or likeness of City of Refuge in some capacity.

Key programs and 2020 impact include:

Housing

Eden Village housed 319 women and children experiencing homelessness during this difficult year. In addition to a clean and safe place to sleep, all residents received regular case management, 24/7 resident service advisors, and full wrap-around support. The program also fielded 7,176 calls for assistance and ensured that each was linked to the best resources for their situation.

The 1300 new affordable housing community, directly across the street from COR, celebrated its ribbon cutting in partnership with the Westside Future Fund. A total of 15 units have been designated for COR and partner, House of Cherith, and clients.

Health & Wellness

The 180 Degree Kitchen served 257,400 meals while navigating increased safety protocols. The campus gym offered yoga and fitness opportunities to keep everyone active and allow them to blow off steam, while COR’s strong partnerships with Mercy Care and the Hope Counseling Center ensured each program participant had access to the medical, dental, behavioral, and mental health care they needed.

(Continued)

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 1 – ORGANIZATION AND PURPOSE (Continued)

Youth Development

Youth Development programming impacted 254 youth, helping improve academics, health, and social/emotional behaviors that put them on track to succeed in school and beyond. *Feed My Lambs*, the onsite nursery school for children ages 6 weeks-5 years old, merged with COR to continue providing tuition-free preschool for the youngest members of our community while their mothers focus on their own health and employment goals. As part of this acquisition, all rights and obligations, assets and liabilities, and branding associated with Feed My Lambs, Inc. came under the control of COR. *Kid City* added educational resources to facilitate learning during the virtual school day.

Vocational Training

The *Workforce Innovation Hub* (“Hub”) graduated 125 individuals from vocational training programs, helped 830 job fair participants, and placed a record 492 residents in jobs. In addition, Hub staff helped hundreds of past participants access stimulus benefits as they navigated the pandemic. The *TYRO* program served 26 reentry citizens, putting them on track to successfully reenter society.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following summary of significant accounting policies of COR is presented to assist in understanding the accompanying financial statements. The financial statements and accompanying notes are representations of COR’s management. These accounting policies conform to accounting principles generally accepted in the United States of America (“GAAP”) and have been consistently applied in the presentation of the accompanying financial statements.

Basis of Presentation

The accompanying financial statements reflect the accounts of COR and have been prepared on the accrual basis of accounting in accordance with GAAP.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

Net assets, revenue, and support are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that such resources be maintained in perpetuity. COR did not have any net assets of a perpetual nature at December 31, 2020.

Concentration of Credit Risk

Financial instruments that potentially subject COR to concentrations of credit risk consist principally of cash accounts at financial institutions. At times, cash balances exceed federally insured amounts. COR has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash. If liquidity issues arise in the global credit and capital markets, it is at least reasonably possible that these changes in risks could materially affect the amounts reported in the accompanying financial statements.

As of December 31, 2020, two donors accounted for approximately 31% of pledges receivable.

Investments

Investments consist of common stocks carried at fair value. Common stocks are valued at the closing price reported on the active market on which the individual investments trade. Realized and unrealized gains and losses are reflected in the accompanying statement of activities as increases or decreases in net assets without donor restrictions.

Debt Issuance Costs

Costs incurred in connection with the issuance of debt are capitalized and net against long-term debt and amortized over the term of the related debt on a straight-line basis (see Note 6). Amortization expense for 2020 was \$20,358, and is included in interest expense in the accompanying statement of functional expenses.

(Continued)

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measured on Recurring Basis

The carrying amounts of receivables, accounts payable and notes payable, are reported at values which COR believes are not significantly different from fair values. COR believes no significant credit risk exists with respect to any of its financial instruments.

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The fair value measurement hierarchy of COR's common stock held at December 31, 2020 is Level 1.

Pledges Receivable

Contributions, including unconditional pledges, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted using a risk-adjusted rate appropriate for the expected term of the promise to give. Amortization of the discount is recorded as contribution revenue in accordance with donor-imposed restrictions, if any. An allowance for uncollectible receivables is provided based upon management's judgement, including such factors as prior collection history, type of contribution and nature of fundraising activity.

(Continued)

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment with values of \$1,000 or more and a useful life longer than three years are recorded at cost, or, if donated, at their estimated fair value at date of receipt. Maintenance and repairs are charged to expense as incurred. When items of property and equipment are sold or otherwise disposed of, the assets and related accumulated depreciation accounts are eliminated, and any gain or loss is included in the accompanying statement of activities.

Depreciation and amortization expense is computed using the straight-line method over the estimated useful lives of the assets. Construction in progress is recorded at cost and is transferred to property and equipment accounts when useable or placed in service.

Estimated useful lives are as follows:

Furniture, fixtures and equipment	3-20 years
Building improvements	15-20 years
Buildings	30 years
Vehicles	10-20 years
Software	3 years

Construction management and accounting, land, and a vehicle with estimated fair values of \$60,000, \$509,000 and \$24,503, respectively, were contributed to COR in 2020, and are reflected as in-kind donations on the accompanying statement of activities.

Deposits

Long-term deposits represent funds to be invested in long-term, tangible ministry resources.

Functional Expenses

The costs of providing program and supporting services have been summarized on a functional basis in the accompanying statement of functional expenses. COR incurs expenses that directly relate to, and can be assigned to, a specific program or supporting activity. COR also conducts a number of activities which benefit both its program objectives as well as supporting services (i.e. fundraising and management and general activities). These costs, which are not specifically attributable to a specific program or supporting activity, are allocated by management on a consistent basis among program and supporting services benefited, based on either financial or nonfinancial data, such as headcount or estimates of time and effort incurred by personnel.

(Continued)

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions

COR recognizes revenues in accordance with Accounting Standards Update (ASU) 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which provides a framework for evaluating whether the transfer of assets constitutes a contribution or an exchange transaction. The ASU also provides additional clarification as to whether or not a contribution is conditional.

Unrestricted contributions and in-kind contributions are recognized and reported as increases to net assets “without donor restrictions” in the accompanying statement of activities in the fiscal year in which the donor makes the unconditional promise to give to COR. Contributions and in-kind contributions that are restricted by the donor as to their specified purpose or time period for use are recognized and reported as increases to net assets “with donor restrictions” in the accompanying statement of activities in the fiscal year in which the donor makes the promise to give to COR. When a donor restriction expires or is satisfied, the related assets are reclassified from net assets “with donor restrictions” to net assets “without donor restrictions” in the accompanying statement of activities.

Contributed services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Many individuals volunteer their time and perform a variety of tasks that assist COR's clients and fundraising activities. COR receives an estimated 5,000 volunteer hours per year that are not valued in the financial statements. No amounts have been reflected in the accompanying financial statements for these contributed services since the contribution of these services did not meet the criteria for recognition.

Income Taxes

COR is a tax-exempt organization under the provisions of Section 501(c)(3) of the Internal Revenue Code. Accordingly, the accompanying financial statements do not include federal and state income taxes from COR's activities. COR follows authoritative guidance which requires COR to evaluate its tax positions for any uncertainties based on the technical merits of the position taken. COR recognizes the tax obligation from an uncertain tax position only if it is more likely than not that the tax position will be upheld upon examination by taxing authorities. As of December 31, 2020, COR does not believe it has any uncertain tax positions.

(Continued)

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes (Continued)

In the normal course of business, COR is subject to examination by the federal and state taxing authorities. In general, COR is no longer subject to tax examinations for tax years ended before December 31, 2017.

NOTE 3 – PLEDGES RECEIVABLE

The present value of unconditional promises to give is included in the accompanying statement of financial position, net of an allowance for doubtful accounts of \$133,604. All pledges are expected to be received within one year.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2020:

Land	\$ 1,856,178
Buildings and improvements	15,919,702
Furniture, fixtures, and equipment	3,375,387
Vehicles	421,136
	21,572,403
Less accumulated depreciation and amortization	(8,992,415)
	\$ 12,579,988

NOTE 5 – CONDITIONAL CONTRIBUTIONS

Loan Subject to Forgiveness

Loan subject to forgiveness resulted from COR receiving government assistance in the form of a loan in accordance with the Paycheck Protection Program of \$500,000, with an interest rate of 1% and a maturity date of April 20, 2022. This loan was subsequently formally forgiven on February 11, 2021 after meeting certain conditions related to payroll expenditures. According to GAAP, this loan, initially classified as a conditional contribution, was properly recognized as revenue during 2021.

(Continued)

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 5 – CONDITIONAL CONTRIBUTIONS (Continued)

Pledge receivable

During the year, COR received a verbal contribution that is conditional upon a subsequent sale of the contributor's business. This is considered conditional until the business is sold. The pledge is for 10% of the business' eventual sales price, and COR's conditional pledge proceeds have not been determined.

NOTE 6 – NOTE PAYABLE AND RECEIVABLE

COR has a note payable which bears a 3.99% interest rate and requires monthly principal and interest payments of \$10,814 until July 6, 2021, at which time all unpaid principal and interest are due. The loan is secured by COR's headquarters and ministry outreach facility located in Atlanta. At December 31, 2020, outstanding borrowings under the note payable agreement totaled \$1,802,056.

During the year, an apartment complex was sold to Westside Future Fund for \$7,500,000. Pursuant to the sale, COR entered into a construction loan agreement with a third party for \$3,800,000 to finish the apartment complex construction, which was repaid during the year with proceeds from Westside Future Fund as well as funds from the capital campaign. As a part of this sale, COR executed a note receivable from Westside Future Fund for \$1,000,000. This note matures in 2032, although earlier receipt is expected. The note does not incur interest, and imputed interest has been deemed insignificant by management for recognition.

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are not subject to appropriation or expenditure, and relate to property required to be used as transitional housing for 15 years.

NOTE 8 – NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions of \$250,000 have been designated by the Board of Directors to be used to support future programming initiatives.

NOTE 9 – RETIREMENT PLAN

COR has a 403(b) plan ("the Plan") that is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and covers substantially all employees who have completed at least ninety days of service and who are at least 21 years of age. Each year, participants may contribute amounts up to the maximum IRS allowable amount. Under the provisions of the Plan, COR may elect to make a discretionary contribution on behalf of eligible active participants. COR did not make any discretionary contributions in 2020.

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 10 – OPERATING LEASE

The Organization leases office space under an operating lease agreement. Rent expense for the year ended December 31, 2020 was \$62,600. This lease expires on September 1, 2023, and has three additional three-year renewal options. The future minimum payments required under this operating lease are as follows:

2021	\$ 187,800
2022	187,800
2023	140,850
	\$ 516,450

NOTE 11 – LIQUIDITY AND AVAILABILITY

COR is substantially supported by contributions and donations from individuals, corporations and foundations. COR’s President’s Gathering fundraising event has pledges outstanding. The campaign received funds in support of specific programming and for the acquisition of assets for future programming. COR recognizes collection of its receivables for use in the management of its expenditures. In addition, COR’s liquidity management policy and structure are designed to allow for financial assets to be available as its general expenditures, liabilities and other obligations become due. COR invests excess cash reserves in interest bearing accounts. The Board also designates a portion of any operating surplus to its liquidity reserves as discussed in Note 8. The fund, established by the governing board, may be drawn upon in the event of an immediate liquidity need resulting from events outside of the typical life cycle of converting financial assets to cash or settling financial liabilities.

Cash	\$ 3,610,863
Pledges receivable	1,040,957
Investments	51,558
Total liquid assets	4,703,378
Board designation	(250,000)
Net assets with donor restrictions	(465,721)
Financial assets available to meet cash needs within one year	\$ 3,987,657

CITY OF REFUGE, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 12 – SETTLEMENT AGREEMENT

On October 28, 2020, a final, definitive settlement agreement was entered into by COR. The settlement agreement required an aggregate total payment of \$1,000,000 to a plaintiff. COR made the payment in full to the plaintiff, and met its obligation under the settlement agreement.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated events through the date of this report, which is the date the financial statements were available to be issued.

Certain impacts to public health conditions particular to the coronavirus (COVID-19) outbreak may have an impact on the operations of COR. The extent of the impact to the financial performance of COR will depend on future developments, including (i) the duration and spread of the outbreak, (ii) the restrictions and advisories, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are highly uncertain and cannot be predicted. If the financial performance of COR is impacted because of these things for an extended period, COR's financial results may be adversely affected. Final results of the relief measures are not currently known.

Subsequent to year end, COR identified and determined eligibility for an Employee Retention Tax Credit of approximately \$255,000, based on qualified wages paid during 2020. As of the date of the financial statements, the application process had not been finalized. According to GAAP, this will be classified as a conditional contribution.

These notes should be read only in connection with the
accompanying financial statements and independent auditors' report.

April 22, 2021

City of Refuge, Incorporated
1300 Joseph E. Boone Blvd, NW
Atlanta, GA 30314

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404 231 2001



In planning and performing our audit of the financial statements of City of Refuge, Incorporated (the “Organization”) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

We did, however, identify other certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated April 22, 2021 on the financial statements of the Organization. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Remote Access to Accounting Software

During our audit we noted the Organization’s accounting software is only accessible by being physically present at the Organization. We recommend the Organization consider implementing a remote access system to enable the VP of Finance and HR and/or other members of the management and accounting team to have access to the live accounting system in order to process daily transactions or gain read only access to any requested reporting information. This can be accomplished by hosting the Organization’s QuickBooks accounting software with Intuit’s preferred remote server provider, Rights Networks. The benefits of establishing remote access will include enabling personnel to do their job more efficiently and more effectively, and enhance service to financial statement users because of the increased communication, and reduce the potential for “crisis” situations caused by temporary or permanent absence of key personnel. We believe these standards should be documented within the written policies and procedures manual available for employee use in daily operations.

Increased Capitalization Policy

During our audit we noted the Organization's capitalization of property and equipment purchases begins with any asset purchase over \$1,000. As of December 31, 2020, the Organization's total fixed assets approximate \$12.5 million. We believe that the level of capitalization could be increased to \$5,000, which will also provide the benefit of potentially reducing property taxes.

We believe that the implementation of these recommendations will provide the Organization with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, those charged with governance, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Marshall Jones". The signature is written in a cursive, flowing style.

Marshall Jones
Atlanta, Georgia

April 22, 2021

City of Refuge, Incorporated
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We have audited the financial statements of City of Refuge, Incorporated (the “Organization”) as of and for the year ended December 31, 2020, and have issued our report thereon dated April 22, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 25, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding other matters noted during our audit in a separate letter to you dated April 22, 2021.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Organization is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are conditional contributions, depreciation and its bad debt allowance. We evaluated the key factors and assumptions used to develop the estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Organization's financial statements relate to the subsequent event impact of COVID-19, and subsequent recognition of the conditional contributions from the paycheck protection program and employee retention tax credit.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit. We received full cooperation of management and believe that we were given direct and unrestricted access to the Organization's books and records.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole, whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The only material misstatement that we identified as a result of our audit procedures and was brought to the attention of, and corrected by, management was recording the contribution in kind revenue and expenses for construction management and accounting.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Organization's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters for the year under audit.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the Organization, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our selection as the Organization's auditors.

This report is intended solely for the information and use of those charged with governance, and management of the Organization and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Marshall Jones". The signature is written in a cursive, flowing style.

Marshall Jones
Atlanta, Georgia