

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2021**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the **2021** calendar year, or tax year beginning and ending

<b>B</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	<b>C</b> Name of organization <b>CITY OF REFUGE</b>		<b>D</b> Employer identification number <b>58-2194642</b>
	Doing business as		<b>E</b> Telephone number <b>(404) 874-2241</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>1300 JOSEPH E BOONE BOULEVARD NW</b>		<b>G</b> Gross receipts \$ <b>14,874,509.</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>ATLANTA, GA 30314</b>		
<b>F</b> Name and address of principal officer: <b>BRUCE DEEL</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶	

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **WWW.CITYOFREFUGEATL.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1995** **M** State of legal domicile: **GA**

<b>Part I Summary</b>		Prior Year	Current Year
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>CITY OF REFUGE OFFERS LIFE SAVING RESOURCES AND LIFE BUILDING TOOLS TO THOSE IN ATLANTA WHO ARE</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>14</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>13</b>
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>73</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>1500</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>-154,155.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>8,957,055.</b>	<b>14,204,668.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>309,509.</b>	<b>69,917.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>-7,073.</b>	<b>38,675.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>-124,087.</b>	<b>-655,323.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>9,135,404.</b>	<b>13,657,937.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>1,128,764.</b>	<b>2,283,821.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,838,935.</b>	<b>3,477,658.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>232,896.</b>	<b>47,278.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>564,546.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>5,308,740.</b>	<b>5,326,218.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>9,509,335.</b>	<b>11,134,975.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-373,931.</b>	<b>2,522,962.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>18,578,795.</b>	<b>End of Year</b> <b>20,764,927.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>2,707,009.</b>	<b>2,370,464.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>15,871,786.</b>	<b>18,394,463.</b>

**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.

<b>Sign Here</b>	Signature of officer	Date			
	<b>BRUCE DEEL, PRESIDENT / CEO</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>NATHAN LUMMUS</b>	Preparer's signature <b>NATHAN LUMMUS</b>	Date <b>11/11/22</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P02049603</b>
	Firm's name ▶ <b>MARSHALL JONES</b>	Firm's EIN ▶ <b>83-2175462</b>	Phone no. <b>404-231-2001</b>		
Firm's address ▶ <b>3097 E. SHADOWLAWN AVE NE</b>		<b>ATLANTA, GA 30305</b>			

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: CITY OF REFUGE OFFERS LIFE SAVING RESOURCES AND LIFE BUILDING TOOLS TO THOSE IN ATLANTA WHO ARE LIVING ON THE MARGIN.

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 \$ 1,983,996. including grants of \$ 32,414. ) (Revenue \$ 115,192. ) 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 \$ 1,602,638. including grants of \$ 601,929. ) (Revenue \$ 104,250. ) 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 \$ 2,048,514. including grants of \$ 34,473. ) (Revenue \$ 36,799. ) 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 \$ 3,532,104. including grants of \$ 1,615,005. ) (Revenue \$ 79,508. )

4e Total program service expenses 9,167,252.

**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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	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>		X
4 <b>Section 501(c)(3) organizations.</b> 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>		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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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>		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>		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>		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>		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>	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>	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>		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>		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>	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>		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>	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>	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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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>		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>		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>		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> See instructions	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>	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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>	X	

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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> .....	<b>22</b> X	
<b>23</b> 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> .....	<b>23</b> X	
<b>24a</b> 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> .....	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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> .....	<b>25a</b>	X
<b>b</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> .....	<b>25b</b>	X
<b>26</b> 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> .....	<b>26</b>	X
<b>27</b> 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> .....	<b>27</b>	X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b> X	
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b> X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> 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> .....	<b>32</b>	X
<b>33</b> 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> .....	<b>33</b>	X
<b>34</b> 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> .....	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b>	X
<b>b</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> .....	<b>35b</b>	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	X
<b>37</b> 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> .....	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	<b>38</b> 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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 5	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b> X	

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

**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
<b>1a</b>	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.		
	<b>1a</b> 14		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 13		
<b>2</b>	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	
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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>b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>12c</b>			
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	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>b</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?		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **GA, VA**
- 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			131,130.	0.	93,085.	
(2) SCOTT STEINER OFFICER	40.00			X			106,241.	0.	26,404.	
(3) WILLIAM MORAN CFO	60.00			X			97,336.	0.	26,404.	
(4) JEFF DEEL COO	40.00			X			75,184.	0.	56,668.	
(5) MELVIN DARRELL RICE VP OF COMMUNITY DEVELOPMENT	40.00			X			83,581.	0.	53,127.	
(6) JON BRIDGES CHAIRMAN OF BOARD	5.00	X					0.	0.	0.	
(7) KELSI FRANCO BOARD MEMBER	5.00	X					0.	0.	0.	
(8) RICHARD COX BOARD MEMBER	5.00	X					0.	0.	0.	
(9) KEVIN HERRON BOARD MEMBER	5.00	X					0.	0.	0.	
(10) KELLY JANZEN BOARD MEMBER	5.00	X					0.	0.	0.	
(11) CHRISTOPHER GABRIEL BOARD MEMBER	5.00	X					0.	0.	0.	
(12) MICHAEL HAYNES BOARD MEMBER	5.00	X					0.	0.	0.	
(13) AMY REAVIS BOARD MEMBER	5.00	X					0.	0.	0.	
(14) MARK PIGHINI BOARD MEMBER	5.00	X					0.	0.	0.	
(15) MARK TORO BOARD MEMBER	5.00	X					0.	0.	0.	
(16) BOB PATTON BOARD MEMBER	5.00	X					0.	0.	0.	
(17) QUINCY SPRINGS 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	<b>1 a</b>	Federated campaigns	<b>1a</b>				
	<b>b</b>	Membership dues	<b>1b</b>				
	<b>c</b>	Fundraising events	<b>1c</b>	2,692,022.			
	<b>d</b>	Related organizations	<b>1d</b>				
	<b>e</b>	Government grants (contributions)	<b>1e</b>	1,927,954.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	9,584,692.			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 578,141.			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f		14,204,668.			
	Program Service Revenue	<b>2 a</b>	BRIGHT FUTURES	<b>Business Code</b>			
			624100	39,649.	39,649.		
<b>b</b>		AUTO-CERNTER JOB-TRAINING	611519	30,268.		30,268.	
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>		All other program service revenue					
<b>g</b>		<b>Total.</b> Add lines 2a-2f		69,917.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		4,625.		4,625.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties					
	<b>6 a</b>	Gross rents	(i) Real	261,792.			
			(ii) Personal				
	<b>b</b>	Less: rental expenses	<b>6b</b>	446,215.			
	<b>c</b>	Rental income or (loss)	<b>6c</b>	-184,423.			
	<b>d</b>	Net rental income or (loss)		-184,423.		-184,423.	
	<b>7 a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other	244,231.			
	<b>b</b>	Less: cost or other basis and sales expenses	<b>7b</b>	210,181.			
	<b>c</b>	Gain or (loss)	<b>7c</b>	34,050.			
	<b>d</b>	Net gain or (loss)		34,050.	34,050.		
<b>8 a</b>	Gross income from fundraising events (not including \$ 2,692,022. of contributions reported on line 1c). See Part IV, line 18		78,000.				
		<b>8a</b>	78,000.				
<b>b</b>	Less: direct expenses	<b>8b</b>	560,176.				
<b>c</b>	Net income or (loss) from fundraising events		-482,176.		-482,176.		
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19						
		<b>9a</b>					
<b>b</b>	Less: direct expenses	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities						
<b>10 a</b>	Gross sales of inventory, less returns and allowances						
		<b>10a</b>					
<b>b</b>	Less: cost of goods sold	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	<b>11 a</b>	OTHER INCOME	<b>Business Code</b>	900099	11,276.	11,276.	
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d		11,276.			
<b>12</b>	<b>Total revenue.</b> See instructions		13,657,937.	84,975.	-154,155.	-477,551.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,886,923.	1,886,923.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	396,898.	396,898.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	696,372.	492,305.	156,037.	48,030.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	2,201,918.	2,037,942.	50,973.	113,003.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes	579,368.	397,880.	114,145.	67,343.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17	47,278.			47,278.
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,043,913.	994,507.	49,406.	
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	121,318.	16,342.	72,082.	32,894.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	443,895.	333,425.	52,155.	58,315.
<b>17</b> Travel	59,859.	41,902.	8,978.	8,979.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	66,137.	46,297.	9,920.	9,920.
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	1,528,717.	840,794.	611,487.	76,436.
<b>23</b> Insurance	200,679.	137,348.	38,070.	25,261.
<b>24</b> 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.)				
<b>a</b> <b>FOOD AND SUPPLIES</b>	541,313.	404,720.	129,489.	7,104.
<b>b</b> <b>BAD DEBT EXPENSE</b>	515,238.	515,238.		
<b>c</b> <b>REPAIRS AND MAINTENANCE</b>	453,725.	313,111.	86,897.	53,717.
<b>d</b> <b>TELEPHONE AND INTERNET</b>	183,950.	148,069.	20,927.	14,954.
<b>e</b> All other expenses	167,474.	163,551.	2,611.	1,312.
<b>25</b> Total functional expenses. Add lines 1 through 24e	11,134,975.	9,167,252.	1,403,177.	564,546.
<b>26</b> 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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	3,610,863.	<b>1</b>	4,053,941.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	1,040,957.	<b>3</b>	1,709,490.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	274,468.	<b>9</b>	533,657.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 22,833,161.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 10,051,061.	<b>10c</b>	12,782,100.
	<b>11</b> Investments - publicly traded securities .....	51,558.	<b>11</b>	48,563.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	1,020,961.	<b>15</b>	1,637,176.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	18,578,795.	<b>16</b>	20,764,927.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	404,953.	<b>17</b>	616,146.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	1,802,056.	<b>23</b>	1,754,318.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	500,000.	<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,707,009.	<b>26</b>	2,370,464.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	15,406,065.	<b>27</b>	17,067,341.
	<b>28</b> Net assets with donor restrictions .....	465,721.	<b>28</b>	1,327,122.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	15,871,786.	<b>32</b>	18,394,463.
	<b>33</b> Total liabilities and net assets/fund balances .....	18,578,795.	<b>33</b>	20,764,927.

**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	13,657,937.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,134,975.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,522,962.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	15,871,786.
5	Net unrealized gains (losses) on investments	5	-285.
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	18,394,463.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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.
- 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? .....
- 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 .....

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		



**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	13994647.	4521077.	7136260.	8957055.	14204668.	48813707.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	13994647.	4521077.	7136260.	8957055.	14204668.	48813707.
<b>5</b> 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) .....						5042654.
<b>6 Public support.</b> Subtract line 5 from line 4.						43771053.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	13994647.	4521077.	7136260.	8957055.	14204668.	48813707.
<b>8</b> 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.	126,198.	250,144.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						49063851.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	3,840,396.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	89.21 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	82.23 %
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2020.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2021. 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 - 2020. 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined on 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>		
<b>c</b> Did a disqualified person (as defined on 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>		
<b>10a</b> 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>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>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.</i>		
<b>2</b> 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? <i>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.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>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).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> 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? <i>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.</i>			
<b>b</b> Did the activities described on 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? <i>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.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> 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? <i>If "Yes" or "No" provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**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.

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			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	<b>Distributable Amount.</b> 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)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2021</b>	<b>(iii) Distributable Amount for 2021</b>
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016			
<b>b</b> From 2017			
<b>c</b> From 2018			
<b>d</b> From 2019			
<b>e</b> From 2020			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017			
<b>b</b> Excess from 2018			
<b>c</b> Excess from 2019			
<b>d</b> Excess from 2020			
<b>e</b> Excess from 2021			



**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

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), 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), 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).

Name of organization  <b>CITY OF REFUGE</b>	Employer identification number  <b>58-2194642</b>
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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
1	<hr/> <hr/> <hr/>	\$ <u>289,964.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>294,016.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>312,800.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>435,456.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ <u>615,523.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>CITY OF REFUGE</b>	Employer identification number  <b>58-2194642</b>
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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/>	\$ 825,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 1,505,130.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>CITY OF REFUGE</b>	Employer identification number  <b>58-2194642</b>
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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
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____



Name of organization <b>CITY OF REFUGE</b>	Employer identification number <b>58-2194642</b>
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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

(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

(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

(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

**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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2021**

**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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

**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	465,721.	2,873,320.	9,565,693.	11,828,851.	7,409,580.
b Contributions	1,565,000.	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	703,599.	2,502,599.	6,919,443.	4,190,539.	7,653,713.
f Administrative expenses					
g End of year balance	1,327,122.	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  1.3600 %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  98.6400 %
- 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   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
- 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		1,992,077.		1,992,077.
b Buildings		17,207,593.	8,910,718.	8,296,875.
c Leasehold improvements				
d Equipment		3,178,935.	1,013,199.	2,165,736.
e Other		454,556.	127,144.	327,412.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>12,782,100.</b>

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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) LAND HELD FOR SALE	616,215.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,637,176.

**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)	
<b>Total.</b> (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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	14,742,042.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-285.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	-285.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	14,742,327.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-1,084,390.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	-1,084,390.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	13,657,937.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	12,219,365.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	1,084,390.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	1,084,390.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	11,134,975.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	11,134,975.

**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, 2021, COR DOES NOT BELIEVE IT HAS ANY UNCERTAIN TAX POSITIONS.

**Part XIII** Supplemental Information *(continued)*

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

RENTAL EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

RENTAL EXPENSES

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

**SCHEDULE G  
(Form 990)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
WELLSPRING NONPROFIT RESOURCE MANAGEMENT - 2870	GRANT WRITING, FUNDRAISING, EVENT		X	3,391,142.	72,000.	3,319,142.
<b>Total</b>				3,391,142.	72,000.	3,319,142.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

GA

**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))	
		WEEKEND EVENT	DINNER / GALA	2		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	1,970,000.	589,345.	210,677.	2,770,022.
	2	Less: Contributions	1,930,000.	572,845.	189,177.	2,692,022.
	3	Gross income (line 1 minus line 2)	40,000.	16,500.	21,500.	78,000.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	78,892.	11,978.	4,411.	95,281.
	6	Rent/facility costs	262,361.	13,621.	38,585.	314,567.
	7	Food and beverages	33,264.	10,551.	4,842.	48,657.
	8	Entertainment	49,979.	11,500.	235.	61,714.
	9	Other direct expenses	7,947.	5,902.	26,108.	39,957.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				560,176.
11	Net income summary. Subtract line 10 from line 3, column (d)				-482,176.	

**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			
	2	Cash prizes			
Direct Expenses	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: WELLSRING NONPROFIT RESOURCE MANAGEMENT

(I) ADDRESS OF FUNDRAISER:

2870 PEACHTREE ROAD SUITE 614 , ATLANTA, GA 30326

(II) ACTIVITY: GRANT WRITING, FUNDRAISING, EVENT PLANNING AND DEVELOPMENT C



**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](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

**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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
HOUSE OF CHERITH INC 1300 JOSEPH E BOONE BLVD NW ATLANTA, GA 30314	82-5393648	501C3	1,520,039.	16,326.	ACTUAL AMOUNT	EXPENSES PAID	SUPPORTING THE PROGRAM
CITY OF REFUGE CALHOUN INC 100 PETERS ST SUITE 80 CALHOUN, GA 30701	83-3352154	501C3	0.	12,000.	N/A	N/A	SUPPORTING THE PROGRAM
CITY OF REFUGE COMMUNITIES INC. 1300 JOSEPH E BOONE BLVD NW ATLANTA, GA 30314	82-5466851	501C3	0.	175,000.	N/A	N/A	SUPPORTING THE PROGRAM
THE BRIDGE MINISTRY 1993 HAROLD AVENUE SMYRNA, GA 30080	86-2650408	501C3	0.	10,000.	N/A	N/A	SUPPORTING THE PROGRAM
CARRY THE LOAD 8333 DOUGLAS AVE SUITE 342 DALLAS, TX 75225	27-4568835	501C3	0.	10,000.	N/A	N/A	SUPPORTING THE PROGRAM
CITY OF REFUGE SOUTH INC 803 N CHURCH STREET THOMASTON, GA 30286	85-3870958	501C3	62,000.	76,758.	ACTUAL AMOUNT	EXPENSES PAID	SUPPORTING THE PROGRAM

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 7.

**3** Enter total number of other organizations listed in the line 1 table ▶ 0.

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

Schedule I (Form 990) 2021

**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 CASH ASSISTANCE	1	66,411.	61,548.	COST	VEHICLES
LAND DONATION TO INDIVIDUAL	1	0.	27,007.	NBV	LAND

**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)**

**Compensation Information**

OMB No. 1545-0047

**2021**

Open to Public Inspection

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

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 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 ..... **1b**

**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? ..... **2**

**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 type="checkbox"/> Independent compensation consultant        | <input checked="" 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? ..... **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? ..... **4c**
- 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? ..... **5a**
- b** Any related organization? ..... **5b**
- 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? ..... **6a**
- b** Any related organization? ..... **6b**
- 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 ..... **7**

**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 ..... **8**

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

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

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

Schedule J (Form 990) 2021

**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 and/or 1099-NEC 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)	131,130.	0.	0.	0.	26,404.	157,534.	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 III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 7:

BONUSES ARE PAID TO EMPLOYEES BASED ON PERFORMANCE.





**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 FRANCO	EMPLOYEE OF ORGANIZ	1,536,366.	KELSI DEEL		X
KASSANDRA MCCOY	EMPLOYEE OF ORGANIZ	20,467.	KASSANDRA M		X
MATTHEW MCCOY	EMPLOYEE AND SON-IN	521,300.	MATTHEW MCC		X
KYNDAL DEEL	EMPLOYEE OF ORGANIZ	27,662.	KYNDAL DEEL		X
JEFF DEEL	EMPLOYEE OF ORGANIZ	63,184.	JEFF DEEL I		X
BRUCE DEEL	MEMBER OF REFUGE SE	124,946.	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 FRANCO

(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 2021.

BRUCE DEEL IS CHAIRMAN OF THE BOARD OF HOUSE OF CHERITH. THIS AMOUNT IS

THE AMOUNT HOUSE OF CHERITH CONSTRUCTIVELY RECEIVED IN 2021 AND NOT KELSI

DEEL DIRECTLY.

(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. HER W2 REPORTABLE

EARNINGS IN 2021.

(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

**Part V** Supplemental Information

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

(D) DESCRIPTION OF TRANSACTION: MATTHEW MCCOY IS OWNER OF MCCOY SOLUTIONS LLC AND IS THE SON-IN-LAW OF BRUCE DEEL. HE BILLED CITY OF REFUGE \$521,300 IN 2021 FOR IT AND FACILITIES SERVICES AND NAPA AUTO REPAIR EARNED IN 2021.

(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 NEICE OF BRUCE DEEL. HER W2 REPORTABLE EARNINGS IN 2021 IN THE AMOUNT OF THE TRANSACTION.

(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. HIS W2 REPORTABLE EARNINGS IN 2021 IS THE AMOUNT OF THE TRANSACTION

(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 SERVIES FOR A FEE. COR HAS PAID REFUGE SECURITY FOR BILLABLE SECURITY SERVICES EARNED.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ 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](http://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	2	10,591.	FMV
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	6	118,040.	ACTUAL RECEIPT OF ST
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	X	1	503,914.	SOLD AMOUNT
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	2	7,500.	COMPARABLE COSTS
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( <u>PROFESSIONAL</u> )	X	1	96,000.	COMPARABLE COSTS
26 Other ▶ ( <u>MARKETING SER</u> )	X	2	19,050.	COMPARABLE COSTS
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** **3**

	Yes	No
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.		

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 30B:

NONCASH STOCK DONATIONS ARE LIQUIDATED FOR CASH UPON RECEIPT. A THIRD PARTY BROKER IS USED FOR THESE TRANSACTIONS.

**SCHEDULE O  
(Form 990)**

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 Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

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 \$ 997,854. INCLUDING GRANTS OF \$ 78,639. REVENUE \$ 68,917.

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 2021, 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 \$ 2,534,250. INCLUDING GRANTS OF \$ 1,536,366. REVENUE \$ 10,591.

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 18:

CITY OF REFUGE ORGANIZATIONAL DOCUMENT, CONFLICTS 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.

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

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

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.

PART XII, LINE 2C  
BOARD REVIEWS THE AUDIT.







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

2021

Department of the Treasury Internal Revenue Service

For calendar year 2021 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).

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

Form header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year 20,764,927; D Employer identification number 58-2194642; E Group exemption number; F Check box if an amended return.

Form header section containing: G Check organization type 501(c) corporation; H Check if filing only to Claim credit from Form 8941; I Check if a 501(c)(3) organization filing a consolidated return; 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? No; L The books are in care of WILLIAM MORAN Telephone number (404) 874-2241

Table with 11 rows and 2 columns: Part I Total Unrelated Business Taxable Income. Rows include Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) 0, Charitable contributions 0, Total unrelated business taxable income before net operating losses, Deduction for net operating loss 1,000, Total deductions 1,000, and Unrelated business taxable income 0.

Table with 7 rows and 2 columns: Part II Tax Computation. Rows include Organizations taxable as corporations 0, Trusts taxable at trust rates, Proxy tax, Other tax amounts, Alternative minimum tax (trusts only), Tax on noncompliant facility income, and Total. Add lines 3 through 6 to line 1 or 2, whichever applies 0.

LHA For Paperwork Reduction Act Notice, see instructions. Form 990-T (2021)

<b>Part III Tax and Payments</b>			
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>		
b Other credits (see instructions) .....	<b>1b</b>		
c General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>		
d Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>		
e <b>Total credits.</b> Add lines 1a through 1d .....		<b>1e</b>	
2 Subtract line 1e from Part II, line 7 .....		<b>2</b>	0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....		<b>3</b>	
4 <b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....		<b>4</b>	0.
5 Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 .....		<b>5</b>	0.
6a Payments: A 2020 overpayment credited to 2021 .....	<b>6a</b>		
b 2021 estimated tax payments. Check if section 643(g) election applies .....	<b>6b</b>		
c Tax deposited with Form 8868 .....	<b>6c</b>		
d Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>		
e Backup withholding (see instructions) .....	<b>6e</b>		
f Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 .....			
<input type="checkbox"/> Form 4136 .....			
<input type="checkbox"/> Other .....			
Total .....	<b>6g</b>		
7 <b>Total payments.</b> Add lines 6a through 6g .....		<b>7</b>	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached .....		<b>8</b>	
9 <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....		<b>9</b>	
10 <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....		<b>10</b>	
11 Enter the amount of line 10 you want: <b>Credited to 2022 estimated tax</b> .....		<b>11</b>	
			<b>Refunded</b>

<b>Part IV Statements Regarding Certain Activities and Other Information</b> (see instructions)			
1 At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....		<b>Yes</b>	<b>No</b>
			X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....			X
If "Yes," see instructions for other forms the organization may have to file.			
3 Enter the amount of tax-exempt interest received or accrued during the tax year .....			
4 Enter available pre-2018 NOL carryovers here .....			
5 Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
811000	\$ 334,740.		
6a Did the organization change its method of accounting? (see instructions) .....			X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....			

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.					
	<b>Signature of officer</b> .....	<b>Date</b> .....	<b>PRESIDENT / CEO</b>	<b>Title</b> .....		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	NATHAN LUMMUS		NATHAN LUMMUS	11/11/22		P02049603
	Firm's name ▶ MARSHALL JONES			Firm's EIN ▶		83-2175462
	Firm's address ▶ 3097 E. SHADOWLAWN AVE NE ATLANTA, GA 30305			Phone no. 404-231-2001		

May the IRS discuss this return with the preparer shown below (see instructions)?	<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
---	--	------------------------------------

**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](http://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).

1

OMB No. 1545-0047

2021

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

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

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

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales <u>30,268.</u>				
<b>b</b> Less returns and allowances _____ <b>c</b> Balance ▶	<b>1c</b>	<b>30,268.</b>		
<b>2</b> Cost of goods sold (Part III, line 8) .....	<b>2</b>	<b>50,413.</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c .....	<b>3</b>	<b>-20,145.</b>		<b>-20,145.</b>
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions .....	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts .....	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) .....	<b>5</b>			
<b>6</b> Rent income (Part IV) .....	<b>6</b>	<b>121,723.</b>		<b>121,723.</b>
<b>7</b> Unrelated debt-financed income (Part V) .....	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI) .....	<b>8</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) .....	<b>9</b>			
<b>10</b> Exploited exempt activity income (Part VIII) .....	<b>10</b>			
<b>11</b> Advertising income (Part IX) .....	<b>11</b>			
<b>12</b> Other income (see instructions; attach statement) .....	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12 .....	<b>13</b>	<b>101,578.</b>		<b>101,578.</b>

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

<b>1</b> Compensation of officers, directors, and trustees (Part X) .....	<b>1</b>		
<b>2</b> Salaries and wages .....	<b>2</b>		
<b>3</b> Repairs and maintenance .....	<b>3</b>		
<b>4</b> Bad debts .....	<b>4</b>		
<b>5</b> Interest (attach statement). See instructions .....	<b>5</b>		
<b>6</b> Taxes and licenses .....	<b>6</b>		
<b>7</b> Depreciation (attach Form 4562). See instructions .....	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return .....	<b>8a</b>		<b>8b</b>
<b>9</b> Depletion .....	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans .....	<b>10</b>		
<b>11</b> Employee benefit programs .....	<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII) .....	<b>12</b>		
<b>13</b> Excess readership costs (Part IX) .....	<b>13</b>		
<b>14</b> Other deductions (attach statement) .....	<b>14</b>	<b>SEE STATEMENT 1</b>	<b>227,854.</b>
<b>15 Total deductions.</b> Add lines 1 through 14 .....	<b>15</b>		<b>227,854.</b>
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) .....	<b>16</b>		<b>-126,276.</b>
<b>17</b> Deduction for net operating loss. See instructions .....	<b>17</b>		<b>0.</b>
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16 .....	<b>18</b>		<b>-126,276.</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

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

1 Inventory at beginning of year .....	1	0.
2 Purchases .....	2	50,413.
3 Cost of labor .....	3	0.
4 Additional section 263A costs (attach statement) .....	4	0.
5 Other costs (attach statement) .....	5	0.
6 <b>Total.</b> Add lines 1 through 5 .....	6	50,413.
7 Inventory at end of year .....	7	0.
8 <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	50,413.
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**  HOMELESS SHELTER 1300 JOSEPH E. BOONE BLVD NW, ATLANTA, GA 30  
**B**  \_\_\_\_\_  
**C**  \_\_\_\_\_  
**D**  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....	0.			
<b>b</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) .....	121,723.			
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....	121,723.			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) <b>▶</b>				121,723.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .....	0.			
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) <b>▶</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				
<b>a</b> Straight line depreciation (attach statement) .....				
<b>b</b> Other deductions (attach statement) .....				
<b>c</b> 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 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) <b>▶</b>				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) <b>▶</b>				0.
11 <b>Total dividends-received deductions</b> included in line 10 <b>▶</b>				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			
			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	6. Deductions directly connected with income in column 5
(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)	
<b>Totals</b>			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)
<b>Totals</b>		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	





FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 1

DESCRIPTION	AMOUNT
UTILITIES	13,012.
PROPERTY MANAGEMENT	12,213.
OTHER PROPERTY COSTS	14,829.
MASTER LEASE PAYMENTS	187,800.
TOTAL TO SCHEDULE A, PART II, LINE 14	227,854.

990-T SCH A

POST-2017 NET OPERATING LOSS DEDUCTION

STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/20	334,740.	0.	334,740.	334,740.
NOL CARRYOVER AVAILABLE THIS YEAR			334,740.	334,740.



**Page 1**

Amended  Amended due to IRS Audit  Address Change  UET Annualization Exception attached

For the taxable year beginning				01/01/2021		and ending		12/31/2021				
Name of Organization				Name of Fiduciary				<b>Federal Employer ID No.</b> (in case of employees' trust described in section 401 (a) and exempt under section 501 (a), insert the trust's identification number.)  <b>58-2194642</b>				
<b>CITY OF REFUGE</b>												
Number and Street				Number and Street				NAICS Code			Date of current exemption letter.	IRS code section for which you are exempt.
<b>1300 JOSEPH E BOONE BOULE</b>												
City or Town				City or Town								
<b>ATLANTA</b>												
State		ZIP Code		State		ZIP Code						
<b>GA</b>		<b>30314</b>										

Georgia Unrelated Business Taxable Income		SCHEDULE 1
1. Unrelated business taxable income from Federal Form 990-T (attach copy) .....	1.	0
2. Additions .....	2.	
3. Total (add Line 1 and Line 2) .....	3.	
4. Subtractions .....	4.	
5. Adjusted unrelated business taxable income (Line 3 less Line 4) .....	5.	
6. Income allocated everywhere .....	6.	
7. Unrelated business taxable income subject to apportionment (Line 5 less Line 6) .....	7.	
8. Apportionment ratio (Attach Computation Schedule) .....	8.	1.000000
9. Georgia apportioned unrelated business taxable income (Line 7 x Line 8) .....	9.	0.
10. Income allocated to Georgia (Attach Schedule) .....	10.	
11. Total of Lines 9 and 10 .....	11.	
12. Georgia net operating loss deduction (Attach Schedule) (See IT-611 instructions for 80% limitation) .....	12.	
13. Georgia unrelated business taxable income (Line 11 less Line 12) .....	13.	





2201615035

Name CITY OF REFUGE

FEIN 58-2194642

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

1. Complete a separate schedule for each Credit Code.
2. Total the amounts on Line 11 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover, please complete a schedule even if the credit is not used for this tax year.
4. Enter credits which are attributable to unrelated trade or business income from Georgia sources. See Form 600 for the credit codes that may apply. Exempt organizations are only eligible for tax credits to the extent they apply to unrelated trade or business income from Georgia sources (note not all credits apply to 600T).
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
7. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
8. Before the Line 12 carryover is applied to the next year, the amount must be reduced by any carryovers that have expired.

**For the credit generated this tax year, list the Company Name, ID number, and Credit Certificate number, if applicable. Purchased credits should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and ID# below.**

1. Credit Code		
2. Credit remaining from previous years		
3. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
4. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
5. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
6. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
7. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
8. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
9. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
10. Total available credit for this tax year (sum of Lines 2 through 9)		10.
11. Credit Used this tax year (enter here and on Line 2, Schedule 2)		11.
12. Potential carryover to next tax year (Line 10 less Line 11)		12.

**CITY OF REFUGE, INCORPORATED**

Financial Statements  
and  
Independent Auditors' Report

Year Ended December 31, 2021

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
City of Refuge, Incorporated

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of City of Refuge, Incorporated (“the Organization”), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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, 2021, 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.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization’s ability to continue as a going concern for one year after the date that the financial statements are issued.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **Report on Other Legal and Regulatory Requirements**

### Other Matters – Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other



records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is stated, in all material respects, in relation to the financial statements as a whole.

Report Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

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

Atlanta, Georgia  
May 26, 2022

**CITY OF REFUGE, INCORPORATED**  
**STATEMENT OF FINANCIAL POSITION**  
December 31, 2021

<b>Current Assets</b>	
Cash	\$ 4,053,941
Pledges receivable, less allowance	779,691
Employee retention credit receivable	429,267
Due from City of Refuge – Baltimore	100,000
Homeowner program receivable, current portion	5,333
Other receivables	214,098
Prepaid expenses	533,657
Investments	48,563
<b>Total Current Assets</b>	<b>6,164,550</b>
<b>Property and Equipment, net</b>	<b>12,782,100</b>
<b>Other Assets</b>	
Land held for sale	616,215
Deposits	20,961
Note receivable	1,000,000
Homeowner program receivable, net of current	181,101
<b>Total Other Assets</b>	<b>1,818,277</b>
<b>TOTAL ASSETS</b>	<b>\$ 20,764,927</b>
<b>Current Liabilities</b>	
Accounts payable and accrued expenses	\$ 494,772
Accrued payroll	121,374
Note payable, current portion	69,810
<b>Total Current Liabilities</b>	<b>685,956</b>
<b>Long-Term Liabilities</b>	
Note payable, net of current	1,684,508
<b>Total Long-Term Liabilities</b>	<b>1,684,508</b>
<b>Total Liabilities</b>	<b>2,370,464</b>
<b>Net Assets</b>	
Net assets without donor restriction	17,067,341
Net assets with donor restriction	1,327,122
<b>Total Net Assets</b>	<b>18,394,463</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 20,764,927</b>

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, 2021

	Net assets without donor restriction	Net assets with donor restriction	Total
<b>Revenue</b>			
Contributions and grants	\$ 6,985,039	\$ 1,565,000	\$ 8,550,039
Government grants	998,687	-	998,687
Special events, benefits, and fundraisers	3,300,525	-	3,300,525
In-kind donations	578,141	-	578,141
Loan forgiveness income	500,000	-	500,000
Employee retention credit	429,267	-	429,267
Other revenue	346,993	-	346,993
Net assets released from restriction	703,599	(703,599)	-
<b>Total Revenue</b>	<b>13,842,251</b>	<b>861,401</b>	<b>14,703,652</b>
<b>Expenses</b>			
Program services	9,098,229	-	9,098,229
Supporting services	2,605,898	-	2,605,898
<b>Total Expenses</b>	<b>11,704,127</b>	<b>-</b>	<b>11,704,127</b>
<b>Non-Operating Activities</b>			
Gain on disposal of property and equipment	34,050	-	34,050
Bad debt expense	(515,238)	-	(515,238)
Interest and dividend income	4,625	-	4,625
Loss on sale of investments	(285)	-	(285)
<b>Total Non-Operating Activities</b>	<b>(476,848)</b>	<b>-</b>	<b>(476,848)</b>
Change in Net Assets	1,661,276	861,401	2,522,677
Net Assets -Beginning of Year	15,406,065	465,721	15,871,786
<b>Net Assets -End of Year</b>	<b>\$ 17,067,341</b>	<b>\$ 1,327,122</b>	<b>\$ 18,394,463</b>

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, 2021

	Program Services					Supporting Services				
	Community Assistance	Youth and Children	Housing	Job Training and Educational	Human Slavery	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Salaries	\$ 343,158	\$ 551,143	\$ 719,881	\$ 688,329	\$ 227,736	<b>\$2,530,247</b>	\$ 153,006	\$ 215,036	<b>\$ 368,042</b>	<b>\$2,898,289</b>
Payroll taxes and benefits	54,521	38,136	171,089	25,125	109,009	<b>397,880</b>	114,145	67,343	<b>181,488</b>	<b>579,368</b>
Total Compensation	<b>397,679</b>	<b>589,279</b>	<b>890,970</b>	<b>713,454</b>	<b>336,745</b>	<b>2,928,127</b>	<b>267,151</b>	<b>282,379</b>	<b>549,530</b>	<b>3,477,657</b>
Food and supplies	98,342	73,917	118,662	109,750	4,049	<b>404,720</b>	129,489	7,104	<b>136,593</b>	<b>541,313</b>
Occupancy and utilities	123,291	52,679	358,778	186,577	58,315	<b>779,640</b>	52,155	58,315	<b>110,470</b>	<b>890,110</b>
Contribution to other agencies	383,189	18,590	-	-	1,536,366	<b>1,938,145</b>	-	-	-	<b>1,938,145</b>
Workforce development	23,350	-	-	59,732	-	<b>83,082</b>	11	-	<b>11</b>	<b>83,093</b>
Professional fees	47,121	35,446	49,405	578,488	284,047	<b>994,507</b>	49,406	685,454	<b>734,860</b>	<b>1,729,367</b>
Client assistance	218,740	60,049	32,414	34,473	-	<b>345,676</b>	-	-	-	<b>345,676</b>
Interest expense	9,920	6,614	9,921	9,921	9,921	<b>46,297</b>	9,920	9,921	<b>19,841</b>	<b>66,138</b>
Telephone and internet	14,954	9,969	14,954	93,238	14,954	<b>148,069</b>	20,927	14,954	<b>35,881</b>	<b>183,950</b>
Staff development and travel	8,979	5,986	8,979	8,979	8,979	<b>41,902</b>	8,978	8,979	<b>17,957</b>	<b>59,859</b>
Repairs and maintenance	53,716	52,402	66,378	53,717	86,898	<b>313,111</b>	86,897	53,717	<b>140,614</b>	<b>453,725</b>
Office expense	3,501	2,335	3,502	3,502	3,502	<b>16,342</b>	72,082	32,894	<b>104,976</b>	<b>121,318</b>
Insurance	34,245	12,841	29,636	36,645	23,981	<b>137,348</b>	38,070	25,261	<b>63,331</b>	<b>200,679</b>
Equipment rent and maintenance	1,967	1,311	7,166	7,166	1,311	<b>18,921</b>	2,600	1,311	<b>3,911</b>	<b>22,832</b>
In-kind program expenses	30,774	-	18,464	-	12,310	<b>61,548</b>	-	-	-	<b>61,548</b>
Depreciation and amortization	152,870	76,436	305,744	152,872	152,872	<b>840,794</b>	611,487	76,436	<b>687,923</b>	<b>1,528,717</b>
<b>Total Expenses</b>	<b>\$1,602,638</b>	<b>\$ 997,854</b>	<b>\$1,914,973</b>	<b>\$2,048,514</b>	<b>\$2,534,250</b>	<b>\$9,098,229</b>	<b>\$1,349,173</b>	<b>\$1,256,725</b>	<b>\$2,605,898</b>	<b>\$11,704,127</b>

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, 2021

<b>Cash Flows From Operating Activities</b>	
Change in net assets	\$ 2,522,677
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	1,539,534
Loan forgiveness income	(500,000)
Gain on disposal of property and equipment	(34,056)
Property and equipment in-kind contributions	(550,000)
Change in bad debt allowance	137,767
Loss on sale of investments	285
(Increase) decrease in assets:	
Pledges receivable	123,499
Employee retention credit receivable	(429,267)
Due from City of Refuge – Baltimore	(100,000)
Homeowner program receivable	(186,434)
Other receivables	(214,098)
Prepaid expenses	(259,189)
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	196,190
Accrued payroll	15,003
<b>Net Cash Provided By Operating Activities</b>	<b>2,261,911</b>
<b>Cash Flows From Investing Activities</b>	
Acquisition of property and equipment	(2,007,220)
Purchase of investment	2,710
Proceeds on disposal of property and equipment	244,231
<b>Net Cash Used In Investing Activities</b>	<b>(1,760,279)</b>
<b>Cash Flows From Financing Activities</b>	
Additions to loan costs	(16,800)
Principal payments on note payable	(41,754)
<b>Net Cash Used In Financing Activities</b>	<b>(58,554)</b>
Net Increase in Cash	443,078
Cash, Beginning of Year	3,610,863
<b>Cash, End of Year</b>	<b>\$ 4,053,941</b>
<b>Supplemental Cash Flow Information:</b>	
Cash paid during the year for interest	\$ 66,138

(Continued)

**CITY OF REFUGE, INCORPORATED**  
STATEMENT OF CASH FLOWS (Continued)  
For the Year Ended December 31, 2021

Non-Cash Operating and Investing Activities:

During 2020, a pledge was made in the amount of \$125,000, which was paid via donated land during the year ended December 31, 2021. The value of the land was determined to be \$550,000, with the remainder recorded during the year ended December 31, 2021 as In-kind donations. Other in-kind revenue during the year ended December 31, 2021 relate to \$46,550 of special event services, \$10,591 of transportation equipment and \$96,000 of coding impact support.

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, 2021

**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. Partnerships with businesses, government, educational institutions, civic groups, and other nonprofit organizations provide much needed additional services. Since 1997, COR has provided life-saving resources for more than 20,000 of Atlanta’s most vulnerable individuals to transition from crisis to dignity and independence.

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, Thomaston Georgia, and Baltimore Maryland which are not a part of COR as of December 31, 2021, but are using the name or likeness of City of Refuge in some capacity. During the year ended December 31, 2021, COR donated approximately \$378,000 to these various entities.

COR provides a full array of services, all under one roof, in four key impact areas:

Housing

*Eden Village* provides safe, supportive housing along with case management and comprehensive wrap-around services for women and children experiencing homelessness. COR maintains 15 units in *The 1300*, directly across the street from COR’s campus, to provide permanent supportive housing for community members taking the next steps toward independence in a place of their own. In 2021, COR housed 349 women and children, including 222 residents in the *Eden Village* housing program. The program also fielded 5,050 housing requests.

Health & Wellness

The *180 Degree Kitchen* fully operational cooking, dining and culinary educational facility serves nutritious meals 3 times a day, 365 days a year. During 2021, COR served a total of 229,950 meals. COR’s strong partnership with Mercy Care continues to ensure each program participant has access to medical, dental, and behavioral health care.

(Continued)

**CITY OF REFUGE, INCORPORATED**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2021

**NOTE 1 – ORGANIZATION AND PURPOSE** (Continued)

Youth Development

Youth Development programming provides loving, age-appropriate support and enrichment focused on improving academics, health, and social/emotional behaviors. *City Kids* preschool is open from 7AM-7PM to provide a nurturing environment for children ages 6 weeks-5 years old. *City Kids* also delivers a safe space with youth-centered opportunities for elementary-aged students during out of school time. *City Club* provides tutoring, mentorship, and healthy outlets for middle and high school students after school and in the summers. In 2021, COR also provided support for 13 youth to pursue post-secondary education.

Vocational Training

The *Workforce Innovation Hub* (“Hub”) prepares under or unemployed residents to find and maintain employment that increases their self-sufficiency. In 2021, the Hub graduated 198 students from vocational training programs, served 629 job fair participants, and placed 423 community members in jobs. The Reentry Hub provides leadership training for formerly incarcerated citizens to complement other Hub services. COR helped 112 citizens involved with the criminal justice system create a successful reentry plan in 2021.

**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, 2021

**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, 2021.

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, 2021, two donors accounted for approximately 30% of pledges receivable. One donor accounted for 10% of total revenues during the year ended December 31, 2021.

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.

(Continued)

**CITY OF REFUGE, INCORPORATED**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2021

**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, 2021, 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, 2021

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property and Equipment

Property and equipment with values of \$5,000 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

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, 2021

**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, 2021, COR does not believe it has any uncertain tax positions. 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, 2018.

**CITY OF REFUGE, INCORPORATED**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2021

**NOTE 3 – RECEIVABLES**

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 \$271,371. All pledges are expected to be received within one year.

Employee Retention Credit Receivable

COR is eligible for the Employee Retention Credit (“ERC”), which was established under the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act in March 2020. As modified, ERC provides eligible employers a refundable tax credit against the employer’s share of social security taxes. The ERC is equal to 70% of qualified wages paid to employees during the fiscal year 2021 for a maximum credit per employee of \$7,000 for each calendar quarter. COR has filed for \$429,627 of refunds of the ERC, and as of December 31, 2021, the refund has not been received, and is recorded as employee retention credit receivable and related revenue during the year ended December 31, 2021.

Due from City of Refuge – Baltimore

During the year, COR loaned a related entity, City of Refuge – Baltimore, a total of \$100,000 in various installments. This loan is payable on demand and expected to be repaid during 2022.

Homeowner Program Receivable

On June 1, 2021, COR entered into a promissory agreement for a personal residence with an employee for a principal amount of \$185,000 with an annual interest rate of 1.0% per annum. Monthly installments of \$597 are due to COR until a balloon payment matures on May 1, 2024. Repayments of \$5,333 are due in 2022; \$5,387 are due in 2023; and the remainder due and payable in 2024.

Notes Receivable

During the sale of an apartment complex in 2020, 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.

**CITY OF REFUGE, INCORPORATED**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2021

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at December 31, 2021:

Land	\$ 1,992,077
Buildings and improvements	17,207,593
Furniture, fixtures, and equipment	3,178,935
Vehicles	454,556
	22,833,161
Less accumulated depreciation and amortization	(10,051,061)
	\$ 12,782,100

**NOTE 5 – CONDITIONAL CONTRIBUTIONS**

Loan Forgiveness Income

Loan forgiveness income resulted from COR receiving prior year government assistance in the form of a loan in accordance with the Paycheck Protection Program of \$500,000, which was 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 on the statement of activities.

Pledge receivable

During the prior year, COR received a verbal contribution that is conditional upon a subsequent sale of the contributor’s business. During the current year the same individual made another verbal contribution, also conditional upon the subsequent sale of his business, for the benefit of COR affiliate expansion. These are both considered conditional until the business is sold. The pledge for between 10-20% of the business’ eventual sales price, and COR’s conditional pledge proceeds have not been determined.

**NOTE 6 – NOTE PAYABLE**

During the year, COR renewed a note payable which bears a 3.99% interest rate and requires monthly principal and interest payments of \$10,820 until June 30, 2026, 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, 2021, outstanding borrowings under the note payable agreement totaled \$1,754,318. Certain loan covenants require COR to provide an audit report no later than April 30 of the year subsequent to the year under audit; however, for December 31, 2021, this covenant has been waived.

(Continued)

**CITY OF REFUGE, INCORPORATED**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2021

**NOTE 6 – NOTE PAYABLE** (Continued)

Additionally, during the year, COR entered into a revolving line of credit with advances available up to \$750,000 bearing interest at the prime rate set by the financial institution. Monthly interest only payments are due until July 31, 2022, at which time all unpaid principal and interest are due. At December 31, 2021, COR only utilized the line of credit for closing costs in the amount of \$10,874.

Future maturities of notes payable as of December 31, 2021 are:

2022	\$ 69,810
2023	63,281
2024	65,853
2025	68,529
2026	1,486,845
	\$1,754,318

**NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are not subject to appropriation or expenditure, and relate to the following projects:

Property for transitional housing for 15 years	\$ 324,284
The 345 Men’s Housing	<u>1,002,838</u>
	<u>\$ 1,327,122</u>

**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 2021.

**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, 2021, was \$187,800. 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:

2022	\$ 187,800
2023	140,850
	\$ 328,650

**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	\$ 4,053,941
Pledges receivable	779,691
Employee retention credit receivable	429,267
Due from City of Refuge – Baltimore	100,000
Homeowner program receivable, current	5,333
Other receivables	214,098
Investments	48,563
Total liquid assets	5,630,893
Board designation	(250,000)
Net assets with donor restrictions	(1,327,122)
Financial assets available to meet cash needs within one year	\$ 4,053,771



**CITY OF REFUGE, INCORPORATED**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2021

**NOTE 12 – RELATED PARTY TRANSACTIONS**

During the year ended December 31, 2021, COR paid \$521,300 to McCoy Solutions, LLC, operated and controlled by a relative of the COR CEO, for IT and facilities services, and NAPA auto repair workforce consulting services.

During the year ended December 31, 2021, COR paid \$124,946 to Refuge Security Services, operated and controlled by the COR CEO, for contractual security services on COR properties for the period January 19, 2021 through July 31, 2021.

During the year ended December 31, 2021, COR paid \$175,722 to The Mission Church, operated and controlled by the COR CEO. The Mission Church provides spiritual oversight, and spiritual development for programming in COR, including worship services, pastoral care and consulting and more.

**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.

Since year end, COR is renovating an existing three-story brick building on the corner of Joseph E. Boone Boulevard and Chappell Road, a block from the COR campus, to provide housing with full wrap-around support for men at risk of homelessness. “The 345 Men’s Housing” is planned to open by early 2023 as an affordable multifamily complex with 31 efficiency units that will offer permanent supportive housing for veterans, reentering citizens, and youth ages 18 to 25 to create pathways of opportunity.

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.

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

**CITY OF REFUGE, INCORPORATED**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures
<b>U.S. Department of Labor</b>		
<i>Employment and Training Administration</i>	17.268	\$ 689,895
<b>U.S. Department of Justice</b>		
<i>Second Chance Act Community-Based Reentry Program</i>	16.812	192,542
<b>U.S. Federal Emergency Management Agency, Relief and Economic Security (CARES) Act</b>		
<i>Emergency Food and Shelter Program</i>	97.024	16,250
<b>Total Expenditures of Federal Awards</b>		<b>\$ 898,687</b>

This schedule should only be read in connection with the accompanying independent auditors' report and notes to schedule of expenditures of federal awards.

**CITY OF REFUGE, INCORPORATED**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2021

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of City of Refuge, Incorporated (“the Organization”) and is presented on the accrual basis of accounting. Under these cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures also include a portion of costs associated with general activities of the Organization, which are allocated to awards under negotiated formulas commonly referred to as indirect cost rates.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 2 – INDIRECT COST RATE**

The Organization’s de minimis indirect cost rate is 10%.

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These notes should only be read in connection with the accompanying independent  
auditors' report and schedule of expenditures of federal awards

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors  
City of Refuge, Incorporated

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of City of Refuge, Incorporated (“the Organization”), which comprise the Statement of Financial Position as of December 31, 2021, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 26, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization’s internal control over financial reporting (“internal control”) to determine the audit procedures that are appropriate in the circumstances 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.

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, 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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Atlanta, Georgia  
May 26, 2022

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE**

To the Board of Directors of  
City of Refuge, Incorporated

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the compliance of City of Refuge, Incorporated (“the Organization”) with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Organization’s major federal program for the year ended December 31, 2021. The Organization’s major federal program is identified in the summary of auditors’ results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization’s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Marshall Jones*

Atlanta, Georgia  
May 26, 2022



**CITY OF REFUGE, INCORPORATED**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2021

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of Auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? NO
- Significant deficiencies identified that are not considered to be material weaknesses? NO
- Noncompliance material to financial statements noted? NO

Federal Awards

Internal control over major federal programs:

- Material weakness identified? NO
- Significant deficiencies identified that are not considered to be material weaknesses? NO

Type of Auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with sec2 CFR 200.516(a)? NO

Major Federal Programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
17.268	Employment and Training Administration

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as a low-risk auditee? NO

**CITY OF REFUGE, INCORPORATED**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III – FEDERAL AWARD FINDINGS

None noted.

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May 26, 2022

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

We have audited the financial statements of City of Refuge, Incorporated (the “Organization”) as of and for the year ended December 31, 2021, and have issued our report thereon dated May 26, 2022. 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 July 28, 2021, 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. No material weaknesses or significant deficiencies were noted during our financial and uniform guidance audit procedures.

### **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 impact of COVID-19.

### **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. There were no material misstatements that we identified as a result of our audit procedures.

### **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 retention 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, GA