

Tifton Judicial Shelter, Inc.

**Financial Statements
and Supplementary Information**

June 30, 2020 and 2019



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INGRAM
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Tifton Judicial Circuit Shelter, Inc.
Tifton, Georgia

We have audited the accompanying financial statements of Tifton Judicial Circuit Shelter, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tifton Judicial Circuit Shelter, Inc. as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of grant awards expended on pages 16 and 17 are presented for purposes of additional analysis and are not a required part of the financial statements. Such 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, including comparing and reconciling such 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs & Ingram, LLC
Tifton, Georgia
December 31, 2020

Tifton Judicial Circuit Shelter, Inc.
Statements of Financial Position

<i>June 30,</i>	2020	2019
Assets		
Current assets		
Cash and cash equivalents	\$ 606,287	\$ 1,192,929
Accounts receivable		
Grants	125,107	123,094
Other	40,400	1,000
Total current assets	771,794	1,317,023
Non-current assets		
Property and equipment, net	963,280	126,043
Total non-current assets	963,280	126,043
Total assets	1,735,074	1,443,066
Liabilities and Net Assets		
Current liabilities		
Accounts payable	8,990	18,035
Accrued expenses	58,934	21,580
Current maturities of long-term debt	126,212	11,548
Total current liabilities	194,136	51,163
Total liabilities	194,136	51,163
Net assets		
Net assets, without donor restrictions	1,540,938	1,391,903
Total net assets	1,540,938	1,391,903
Total liabilities and net assets	\$ 1,735,074	\$ 1,443,066

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

Tifton Judicial Circuit Shelter, Inc.
Statements of Activities

<i>For the years ended June 30,</i>	2020	2019
Revenue and Other Support		
Contributions	\$ 287,338	\$ 572,284
Fundraising	37,488	40,918
Grants, contracts and support		
Federal	646,882	542,120
State	330,815	293,719
Local	134,108	312,942
Other	-	1,500
Other Income	17,182	9,647
Total revenues and other support	1,453,813	1,773,130
Expenses		
Program services		
Domestic violence	717,690	545,654
Children's advocacy	197,959	262,078
Sexual assault	129,860	142,624
Rapid rehousing	36,210	-
Supporting services		
General and administrative	194,715	141,126
Fundraising	28,344	40,197
Total expenses	1,304,778	1,131,679
Change in Net Assets	149,035	641,451
Net Assets at Beginning of Year	1,391,903	750,452
Net Assets at End of Year	\$ 1,540,938	\$ 1,391,903

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

Tifton Judicial Circuit Shelter, Inc.
Statement of Functional Expenses

<i>For the year ended June 30, 2020</i>	Program Services				Supporting Services		
	Domestic Violence	Children's Advocacy	Sexual Assault	Rapid Rehousing	General and Administrative	Fundraising	Total
Salaries and benefits	\$ 485,106	\$ 123,890	\$ 88,236	\$ -	\$ 78,610	\$ -	\$ 775,842
Advertising	-	-	-	-	692	-	692
Auto expense	9,837	-	-	-	-	-	9,837
Bank charges	-	-	-	-	183	-	183
Client assistance	68,711	-	1,659	36,210	-	-	106,580
Depreciation	56,017	14,511	8,818	-	12,153	-	91,499
Dues and subscriptions	1,268	1,300	200	-	2,576	-	5,344
Fundraising	-	-	-	-	-	28,344	28,344
Insurance - property	635	136	25	-	14,111	-	14,907
Insurance - workman's comp	-	-	-	-	7,493	-	7,493
Interest expense	-	-	-	-	1,675	-	1,675
Legal and professional fees	-	-	-	-	15,417	-	15,417
Miscellaneous	1,183	1,813	3,488	-	5,492	-	11,976
Office supplies	9,001	12,976	3,429	-	9,531	-	34,937
Outreach	39,218	11,995	8,397	-	-	-	59,610
Postage	176	159	172	-	349	-	856
Rent	-	-	-	-	6,318	-	6,318
Repairs and maintenance	20,575	11,640	8,023	-	28,046	-	68,284
Telephone	4,947	2,713	1,195	-	1,808	-	10,663
Training	10,136	10,745	4,028	-	-	-	24,909
Travel	-	2,424	-	-	93	-	2,517
Utilities	10,880	3,657	2,190	-	10,168	-	26,895
Total	\$ 717,690	\$ 197,959	\$ 129,860	\$ 36,210	\$ 194,715	\$ 28,344	\$ 1,304,778

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

Tifton Judicial Circuit Shelter, Inc.
Statement of Functional Expenses

<i>For the year ended June 30, 2019</i>	Program Services				Supporting Services		
	Domestic Violence	Children's Advocacy	Sexual Assault	Rapid Rehousing	General and Administrative	Fundraising	Total
Salaries and benefits	\$ 419,468	\$ 125,811	\$ 85,273	\$ -	\$ 52,052	\$ -	\$ 682,604
Advertising	-	-	-	-	794	-	794
Auto expense	9,474	-	-	-	-	-	9,474
Bank charges	-	-	-	-	-	-	-
Client assistance	32,150	-	1,680	-	-	-	33,830
Depreciation	8,118	15,076	-	-	-	-	23,194
Dues and subscriptions	2,028	1,200	200	-	1,932	-	5,360
Fundraising	-	-	-	-	-	40,197	40,197
Insurance - property	463	148	13	-	9,166	-	9,790
Insurance - workman's comp	-	-	-	-	8,643	-	8,643
Interest expense	-	-	-	-	1,206	-	1,206
Legal and professional fees	-	-	-	-	11,516	-	11,516
Miscellaneous	358	1,751	3,450	-	7,380	-	12,939
Office supplies	6,018	37,597	4,631	-	7,464	-	55,710
Outreach	18,993	35,144	31,182	-	-	-	85,319
Postage	141	186	49	-	349	-	725
Rent	9,000	-	-	-	10,303	-	19,303
Repairs and maintenance	13,821	21,675	8,222	-	17,788	-	61,506
Telephone	6,085	2,208	1,841	-	2,191	-	12,325
Training	10,149	15,454	4,888	-	-	-	30,491
Travel	-	2,089	-	-	466	-	2,555
Utilities	9,388	3,739	1,195	-	9,876	-	24,198
Total expenses	\$ 545,654	\$ 262,078	\$ 142,624	\$ -	\$ 141,126	\$ 40,197	\$ 1,131,679

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

Tifton Judicial Circuit Shelter, Inc.
Statements of Cash Flows

<i>For the years ended June 30,</i>	2020	2019
Operating Activities		
Change in net assets	\$ 149,035	\$ 641,451
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	91,499	23,194
Changes in operating assets and liabilities:		
Accounts receivable	(41,413)	64,779
Accounts payable	(9,045)	6,779
Accrued expenses	37,354	(652)
Net cash provided by operating activities	227,430	735,551
Investing Activities		
Purchases of property and equipment	(928,736)	(15,462)
Net cash used in investing activities	(928,736)	(15,462)
Financing Activities		
Proceeds from issuance of long - term debt	126,212	-
Principal payments on long - term debt	(11,548)	(13,171)
Net cash provided by (used in) financing activities	114,664	(13,171)
Net Change in Cash and Cash Equivalents	(586,642)	706,918
Cash and Cash Equivalents at Beginning of Year	1,192,929	486,011
Cash and Cash Equivalents at End of Year	\$ 606,287	\$ 1,192,929
Supplemental Schedule of Cash Flow Information		
Interest paid	\$ 1,675	\$ 1,206

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

Tifton Judicial Circuit Shelter, Inc. **Notes to Financial Statements**

NOTE 1: DESCRIPTION OF THE ORGANIZATION

Tifton Judicial Circuit Shelter, Inc. (the Organization) provides assistance in the form of crisis intervention, temporary shelter, counseling and advocacy to adults and youth who are the victims of family violence. The Organization operates in the counties comprising the Tifton Judicial Circuit of the State of Georgia, which includes Irwin, Tift, Turner and Worth counties. The Organization is supported primarily through donor contributions, grants and local support.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments with an original maturity of 90 days or less.

Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect obligations being met. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. All accounts receivable as of June 30, 2020 and 2019 have been deemed collectible by management, and therefore, no valuation allowance was recorded.

Tifton Judicial Circuit Shelter, Inc. Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

All acquisitions of property and equipment in excess of \$500 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method. Estimated useful lives used in computing depreciation are as follows:

Buildings	25 years
Leasehold improvements	25 years
Vehicles, equipment, furniture and fixtures	5 to 7 years

Net Assets

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Revenue Recognition

Grants, Contracts and Support

Payments under cost-reimbursable grants and contracts with federal and state agencies and local governments are accounted for under ASC Topic 606, "Revenue from Contracts with Customers" (ASC 606), recognizing revenue when performance obligations under the terms of the contracts with customers are satisfied. Prior to the adoption of ASC 606, the Organization recognized revenue when persuasive evidence of an arrangement existed, delivery of services had occurred, the sales price was fixed or determinable and collectability was reasonable assured.

Tifton Judicial Circuit Shelter, Inc.
Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Contributions

Contributions are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also provided fund-raising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to payroll, payroll taxes, and employee benefits are allocated based on actual percentages of time spent in each functional area.

Advertising

The Organization uses advertising to promote its programs. The costs of advertising are expensed as incurred. Advertising costs were \$692 and \$794 for the years ended June 30, 2020 and 2019, respectively.

Income Taxes

Under section 501(c)(3) of the Internal Revenue Code, the Organization is exempt from taxes on income other than unrelated business income. The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of FASB ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of June 30, 2020 and 2019, the Organization has no uncertain tax provisions that qualify for recognition or disclosure in the financial statements.

Reclassifications

Certain reclassifications were made to prior year balances to conform with the current year presentation.

Tifton Judicial Circuit Shelter, Inc. Notes to Financial Statements

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 31, 2020 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recent Accounting Pronouncements

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The guidance specifies that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This ASU and its amendments supersede the revenue recognition requirements in ASC Topic 605, “*Revenue Recognition*”, and most industry specific guidance.

Effective July 1, 2019, the Organization adopted ASC 606, using the modified retrospective approach. This method allows the standard to be adopted retrospectively through a cumulative adjustment recognized upon adoption. Therefore, the 2019 financial statements have not been restated and continue to be reported under the accounting standards in effect for that year. Management has determined that the effect of adopting ASC 606 does not have a material effect on the Organization’s financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which requires a lessee to recognize a right-of-use asset and a lease liability for operating leases, initially measured at the present value of the lease payments in its balance sheet. This standard also requires a lessee to recognize a single lease cost, calculated so that the cost of the lease is allocated over the lease term, on a generally straight-line basis. This guidance is effective for the Organization beginning July 1, 2019. Early adoption is permitted. The adoption of this guidance is not expected to have a material effect on the Organization’s operating results or cash flows. The Organization is evaluating the impact of adopting ASU 2016-02 on its financial position and will base the evaluation on leases outstanding at the time of adoption.

Tifton Judicial Circuit Shelter, Inc.
Notes to Financial Statements

NOTE 3: CONCENTRATIONS OF CREDIT RISK

Financial instruments which potentially subject the Organization to concentrations of credit risk include cash and cash equivalents. The Organization maintains deposits with financial institutions which typically exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC). The Organization has not experienced any losses in such accounts and management believes it is not exposed to significant credit risk with respect to deposits with financial institutions.

The Organization receives substantially all of its grant revenues from the State of Georgia and Federal agencies. Grants are awarded on an annual basis. Substantially all of the Organization's local support is received at the discretion of counties and cities within the Tifton Judicial Circuit of the State of Georgia. The Organization is economically dependent on the continuation of state and federal grants and support from local governments. Revenues from federal and state grants and support from local governments represented 47% and 18% of total revenues, respectively, for the year ended June 30, 2020 and 68% and 9% of total revenues, respectively, for the year ended June 30, 2019.

NOTE 4: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

The Organization maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as the Organization's expenditures come due. The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

<i>June 30,</i>	2020	2019
Total assets at year-end	\$ 1,735,074	\$ 1,443,066
Less nonfinancial assets:		
Property and equipment, net	(963,280)	(126,043)
Financial assets at year-end	771,794	1,317,023
Less those not available for general expenditures within one year due to contractual or donor-imposed restrictions	-	-
Financial assets available to meet cash needs for general expenditures within one year	\$ 771,794	\$ 1,317,023

Tifton Judicial Circuit Shelter, Inc.
Notes to Financial Statements

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

<i>June 30,</i>	2020	2019
Land improvements	\$ 5,630	\$ 5,630
Leasehold improvements	791,085	39,968
Buildings	130,000	130,000
Vehicles	42,186	42,186
Furniture and fixtures	94,450	34,295
Equipment	238,421	120,957
Total property and equipment	1,301,772	373,036
Less accumulated depreciation	(338,492)	(246,993)
Property and equipment, net	\$ 963,280	\$ 126,043

Depreciation expense for the years ended June 30, 2020 and 2019 was \$91,499 and \$23,194, respectively.

NOTE 6: LONG-TERM DEBT

Long-term debt consists of the following:

<i>June 30,</i>	2020	2019
Note payable to a Bank payable in monthly installments of \$1,198, bearing interest at variable rates, secured by real estate.	\$ -	\$ 11,548
Note payable to a Bank payable in monthly installments through April 2022, bearing interest at 1.00%, unsecured	126,212	-
	126,212	11,548
Less current maturities	(126,212)	(11,548)
	\$ -	\$ -

Long – term debt includes certain loans totaling \$126,212 for which the Organization could apply for forgiveness within the next two years if the funds are used for qualifying expenses. If all or a portion of the loans is ultimately forgiven, the Organization will recognize income from the extinguishment of the obligation when, and if, it is legally released.

All interest costs on long – term debt for the years ended June 30, 2020 and 2019 were expensed as incurred.

Tifton Judicial Circuit Shelter, Inc.
Notes to Financial Statements

NOTE 6: LONG-TERM DEBT (Continued)

Maturities of long – term debt subsequent to June 30, 2020 are as follows:

<i>Year ending June 30,</i>	Amount
2021	\$ 126,212
2022	-
2023	-
2024	-
2025	-
Thereafter	-
	\$ 126,212

NOTE 7: REVENUES

The Organization recognizes revenue under cost-reimbursable grants and contracts with federal and state agencies and local governments when performance obligations under the terms of the grants and contracts are satisfied. As of June 30, 2020 and 2019, there were no contracts with customers with performance obligations remaining to be satisfied.

Disaggregated Revenue

A summary of disaggregated revenue is as follows:

<i>For the year ended June 30,</i>	2020	2019
Revenues from contributions	\$ 287,338	\$ 572,284
Revenues from grant, contracts and support	1,111,805	1,148,781
Other	54,670	52,065
	\$ 1,453,813	\$ 1,773,130

The Organization’s customers are primarily federal and state agencies and local governments.

Contract Balances

Contract balances consist of the following:

<i>June 30,</i>	2020	2019
Contract assets		
Receivables from contracts at beginning of year	\$ 124,094	\$ 188,873
Receivables from contracts at end of year	\$ 165,507	\$ 124,094
Contract liabilities		
Contract liabilities at beginning of year	\$ -	\$ -
Contract liabilities at end of year	\$ -	\$ -

Tifton Judicial Circuit Shelter, Inc.
Notes to Financial Statements

NOTE 8: COMMITMENTS AND CONTINGENCIES

Contingencies

The Organization, from time to time, may have asserted and unasserted claims arising in the normal course of operations. The Organization does not expect losses, if any, arising from these asserted and unasserted claims to have a material effect on the financial statements.

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Organization. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

Tifton Judicial Circuit Shelter, Inc. Schedule of Grant Awards Expended

For the year ended June 30, 2020

Grantor / Program Name	Contract Number	Program or Award Amount	Deferred Revenue at Beginning of Year	Revenues	Expenses	Deferred Revenue at End of Year
Federal Awards						
State of Georgia Office of the Governor Criminal Justice Coordinating Council						
Violent Crime Control and Law Enforcement Act Grant	V18-8-041	\$ 29,898	\$ -	\$ 2,097	\$ 2,097	\$ -
2016 Victims of Crime Act	C16-8-275	9,008	-	6,722	6,722	-
2017 Victims of Crime Act	C17-8-107	144,387	-	36,490	36,490	-
2017 Victims of Crime Act	C17-8-152	240,908	-	55,701	55,701	-
2018 Victims of Crime Act	C18-8-004	120,832	-	30,928	30,928	-
2018 Victims of Crime Act	C18-8-031	61,291	-	27,348	27,348	-
2018 Victims of Crime Act	C18-8-209	377,749	-	246,577	246,577	-
2018 Victims of Crime Act	C18-8-309	151,040	-	102,611	102,611	-
2018 Victims of Crime Act	C18-8-331	180,484	-	95,843	95,843	-
2018 Victims of Crime Act	C18-8-429	4,764	-	4,764	4,764	-
2019 Family Violence Prevention and Services Act	V19-8-041	29,898	-	27,801	27,801	-
Cares Act Funding		10,000	-	10,000	10,000	-
Total federal awards		\$ 1,360,259	\$ -	\$ 646,882	\$ 646,882	\$ -
State Awards						
State of Georgia Office of the Governor Criminal Justice Coordinating Council						
Georgia Family Violence Grant Program	X20-8-063	\$ 226,880	\$ -	\$ 226,880	\$ 226,880	\$ -
Domestic Violence Grant Program	GA CVCP	16,800	-	16,800	16,800	-
Georgia Coalition Against Domestic Violence Rapid Rehousing		71,556	-	44,384	44,384	-
Children's Advocacy Centers of Georgia, Inc. Child Abuse	2020-2019	42,751	-	42,751	42,751	-
Total state awards		\$ 357,987	\$ -	\$ 330,815	\$ 330,815	\$ -

See independent auditors' report.

Tifton Judicial Circuit Shelter, Inc. Schedule of Grant Awards Expended

For the year ended June 30, 2019

Grantor / Program Name	Contract Number	Program or Award Amount	Deferred Revenue at Beginning of Year	Revenues	Expenses	Deferred Revenue at End of Year
Federal Awards						
State of Georgia Office of the Governor Criminal Justice Coordinating Council						
Violent Crime Control and Law Enforcement Act Grant	V18-8-041	\$ 29,898	\$ -	\$ 29,898	\$ 29,898	\$ -
2017 Victims of Crime Act	C16-8-152	240,908	-	55,041	55,041	-
2017 Victims of Crime Act	C16-8-087	120,832	-	58,478	58,478	-
2017 Victims of Crime Act	C16-8-183	311,438	-	47,544	47,544	-
2017 Victims of Crime Act	C17-8-107	144,387	-	92,415	92,415	-
2017 Victims of Crime Act	C17-8-152	240,908	-	151,428	151,428	-
2018 Victims of Crime Act	C18-8-004	120,832	-	77,422	77,422	-
2018 Victims of Crime Act	C18-8-031	61,291	-	1,463	1,463	-
2016 Victims of Crime Act	C16-8-275	9,008	-	853	853	-
2015 Victims of Crime Act	C15-8-463	28,746	-	27,578	27,578	-
Total federal awards		\$ 1,308,248	\$ -	\$ 542,120	\$ 542,120	\$ -
State Awards						
State of Georgia Office of the Governor Criminal Justice Coordinating Council						
Georgia Family Violence Grant Program	X19-8-063	\$ 226,880	\$ -	\$ 222,769	\$ 222,769	\$ -
Domestic Violence Grant Program	GA CVCP	27,200	-	27,200	27,200	-
Children's Advocacy Centers of Georgia, Inc.						
Child Abuse	2019-2018	43,750	-	43,750	43,750	-
Total state awards		\$ 297,830	\$ -	\$ 293,719	\$ 293,719	\$ -

See independent auditors' report.