



**Tifton Judicial Circuit Shelter, Inc.**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**June 30, 2025 and 2024**



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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Opinion**

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, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years 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 Tifton Judicial Circuit Shelter, Inc. as of June 30, 2025 and 2024, 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.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Tifton Judicial Circuit Shelter, Inc. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Tifton Judicial Circuit Shelter, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be 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 generally accepted auditing standards 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, including omissions, 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 generally accepted 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 Tifton Judicial Circuit Shelter, Inc.'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 Tifton Judicial Circuit Shelter, Inc.'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 Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant awards expended on page 18 is presented for purposes of additional analysis and is 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  
February 13, 2026

**Tifton Judicial Circuit Shelter, Inc.**  
**Statements of Financial Position**

<i>June 30,</i>	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 400,369	\$ 464,371
Accounts receivable, net		
Grants	370,711	281,518
Other	141,959	13,928
Total current assets	913,039	759,817
Property and equipment, net	670,920	632,258
Total assets	\$ 1,583,959	\$ 1,392,075
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable	\$ 38,366	\$ 20,476
Accrued expenses	51,689	43,764
Current maturities of long-term debt	12,484	-
Total current liabilities	102,539	64,240
Long-term debt, less current maturities	82,067	-
Total liabilities	184,606	64,240
Net assets, without donor restrictions	1,399,353	1,327,835
Total liabilities and net assets	\$ 1,583,959	\$ 1,392,075

*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>	<b>2025</b>	<b>2024</b>
	<b>Without Donor Restrictions</b>	<b>Without Donor Restrictions</b>
<b>Revenue and Other Support</b>		
Contributions	\$ 79,741	\$ 117,422
Fundraising	133,196	152,324
Grants, contracts and support	1,615,283	1,348,907
Employee retention credit	208,993	-
Other Income	44,501	51,974
<b>Total revenue and other support</b>	<b>2,081,714</b>	<b>1,670,627</b>
<b>Expenses</b>		
Program services		
Domestic violence	1,079,474	952,486
Children's advocacy	318,627	290,073
Sexual assault	208,603	182,870
Rapid rehousing	89,359	43,101
Supporting services		
General and administrative	250,982	350,213
Fundraising	16,028	12,902
Special Events	47,123	39,821
<b>Total expenses</b>	<b>2,010,196</b>	<b>1,871,466</b>
<b>Change in Net Assets</b>	<b>71,518</b>	<b>(200,839)</b>
<b>Net Assets at Beginning of Year</b>	<b>1,327,835</b>	<b>1,528,674</b>
<b>Net Assets at End of Year</b>	<b>\$ 1,399,353</b>	<b>\$ 1,327,835</b>

*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, 2025</i>	Program Services				Supporting Services			2025 Total	Summarized Total for the Year Ended June 30, 2024
	Domestic Violence	Children's Advocacy	Sexual Assault	Rapid Rehousing	General and Administrative	Fundraising	Special Events		
Salaries and benefits	\$ 672,616	\$ 191,190	\$ 115,581	\$ -	\$ 104,549	\$ -	\$ -	<b>\$ 1,083,936</b>	\$ 1,006,721
Advertising	-	-	-	-	-	-	-	-	607
Auto expense	13,079	-	-	-	-	-	-	<b>13,079</b>	8,168
Bank charges	-	-	-	-	1,407	-	-	<b>1,407</b>	1,445
Client assistance	138,864	650	37,254	89,359	-	-	-	<b>266,127</b>	206,543
Depreciation	45,813	10,995	12,828	-	21,991	-	-	<b>91,627</b>	110,116
Dues and subscriptions	585	1,672	244	-	3,285	-	-	<b>5,786</b>	10,391
Fundraising	-	-	-	-	-	16,028	-	<b>16,028</b>	12,902
Insurance - other	761	8,083	73	-	27,493	-	-	<b>36,410</b>	32,457
Insurance - workman's comp	17,946	4,745	3,009	-	2,850	-	-	<b>28,550</b>	37,262
Interest	-	-	-	-	7,798	-	-	<b>7,798</b>	-
Legal and professional fees	-	-	-	-	42,390	-	-	<b>42,390</b>	25,016
Miscellaneous	1,243	9,223	921	-	1,335	-	-	<b>12,722</b>	17,032
Office supplies	43,682	14,980	6,395	-	7,354	-	-	<b>72,411</b>	27,563
Outreach	41,678	5,947	6,005	-	-	-	-	<b>53,630</b>	98,893
Postage	95	-	7	-	916	-	-	<b>1,018</b>	400
Repairs and maintenance	66,241	42,980	12,709	-	18,230	-	-	<b>140,160</b>	159,757
Special Events	-	-	-	-	-	-	47,123	<b>47,123</b>	39,821
Telephone	9,239	3,993	3,551	-	2,465	-	-	<b>19,248</b>	13,539
Training	12,574	14,705	3,599	-	-	-	-	<b>30,878</b>	17,388
Travel	-	3,105	-	-	1,964	-	-	<b>5,069</b>	5,163
Utilities	15,058	6,359	6,427	-	6,955	-	-	<b>34,799</b>	40,282
<b>Total</b>	<b>\$ 1,079,474</b>	<b>\$ 318,627</b>	<b>\$ 208,603</b>	<b>\$ 89,359</b>	<b>\$ 250,982</b>	<b>\$ 16,028</b>	<b>\$ 47,123</b>	<b>\$ 2,010,196</b>	<b>\$ 1,871,466</b>

*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>	<b>2025</b>	<b>2024</b>
<b>Operating Activities</b>		
Change in net assets	\$ 71,518	\$ (200,839)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	91,627	110,116
Changes in operating assets and liabilities:		
Accounts receivable	(217,224)	(98,681)
Accounts payable	17,890	14,705
Accrued expenses	7,925	(37,121)
<b>Net cash used in operating activities</b>	<b>(28,264)</b>	<b>(211,820)</b>
<b>Investing Activities</b>		
Purchases of property and equipment	(130,289)	(53,019)
<b>Net cash used in investing activities</b>	<b>(130,289)</b>	<b>(53,019)</b>
<b>Financing Activities</b>		
Proceeds from issuance of long-term debt	102,527	-
Principal payments of long-term debt	(7,976)	-
<b>Net cash provided by financing activities</b>	<b>94,551</b>	<b>-</b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>(64,002)</b>	<b>(264,839)</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>464,371</b>	<b>729,210</b>
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 400,369</b>	<b>\$ 464,371</b>
<b>Schedule of Certain Cash Flow Information</b>		
Cash paid for interest	\$ 7,798	\$ -
Cash paid for income taxes	\$ -	\$ -

*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. The Organization's program services consist of the following:

*Domestic violence* – Services to victims under the Organization's Domestic Violence Program include a 24/7 hotline for immediate advocacy and emergency services. There is a 25-bed shelter and legal advocacy for pursuit of family violence and stalking protective orders. Shelter services include meeting of immediate needs and all supportive services to the point of transition and then outreach services post transition. Other services include education on domestic violence to its communities, outreach activities and events to market its free and confidential services, and a community support group for victims.

*Children's advocacy* – Services to victims under the Organization's Child Advocacy Program include provision of a forensic interview for suspected child abuse victims, interview of the non-offending caregiver and provision of supportive services for the child and caregiver through the Organization's Family Advocate. The Organization's child advocacy program includes education on child sexual abuse prevention for its communities, education to law enforcement cadets, and facilitation of multi-disciplinary team meetings to address child maltreatment cases. The Child Abuse protocol is also under the purview of the Child Advocacy Center Manager. Education on child abuse and outreach into its communities are also services under the Organization's child advocacy center.

*Sexual assault* – Services to victims of sexual assault include a 24/7 hotline of immediate response to a call that a victim has presented to Tift Regional Medical Center. A trained advocate is on site at the hospital within 30 minutes of the call. The services provided are advocacy and provision of immediate needs such as clothing, shoes, and personal hygiene items. The sexual assault advocates remain with the victim throughout their emergency room visit and provide service post the initial visit to include mental health therapy, support group, client assistance in a variety of areas. Services also include education and outreach into its service area regarding sexual assault and the free and confidential services provided.

*Rapid rehousing* – Rapid Re-housing services are for domestic violence victims who need consistent and significant support in transitioning from shelter back into the community. These services provide direct support for rent, utilities, counseling, groceries, job support, and daycare. Clients who are accepted under the program are provided a case manager who provides support over time.

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

**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. Estimates that are particularly susceptible to change in the near term are related to the contributions of nonfinancial assets and allocation of functional expenses.

***Comparative Financial Information***

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

***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 represent amounts owed to the Organization which are expected to be collected within twelve months and are presented in the statements of financial position net of the allowance for credit losses.

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

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### *Allowance for Credit Losses*

Management evaluates its receivables on an ongoing basis by analyzing customer relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, losses on uncollectable accounts have been within management's expectations. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. Collections on accounts previously written off are included in the change in net assets as received. All accounts receivable at June 30, 2025 and 2024 have been deemed collectible by management and, therefore, no valuation allowance is recorded.

#### *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 over the estimated useful lives of the assets.

#### *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.

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

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

***Revenue Recognition***

Revenues under various contracts are recognized when performance obligations under the terms of the contracts with customers are satisfied. Revenue received in advance is deferred and recognized over the periods to which the dates and fees relate. These amounts are included in performance obligation liabilities within the statements of financial position.

***Grants, Contracts and Support***

A significant portion of the Organization's grants, contracts and support are from government agencies. The benefits received by the public as a result of the assets transferred are not equivalent to commensurate value received by the government agencies and are therefore not considered exchange transactions. Grants and contracts are analyzed for measurable performance-related barriers or other barriers. Revenue is recognized as barriers are met. Funds received from non-exchange transactions in advance of barriers being met are recorded as refundable advances.

***Contributions and Fundraising***

Contributions and fundraising 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 removed the conditions. 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 Assets***

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of the donation.

***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 fundraising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

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

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

***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. Expenses related to maintenance and upkeep of the entire facility are allocated across functional areas based on a fixed percentage.

***Advertising***

The Organization uses advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed as incurred. During the years ended June 30, 2025 and 2024, advertising costs totaled \$- and \$607, 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. Unrelated business income results from rent, administration of self-insurance activities, and commissions.

The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (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, 2025 and 2024, the Organization has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

***Employee Retention Credits***

In September 2023, the Organization filed for Employee Retention Credits (ERC) of \$208,993. In accordance with ASC 958-605 (*Not-For-Profit Entities, Revenue Recognition*), the Organization accounts for the ERC when the contingency is resolved and the gain is realized. During the year ended June 30, 2025, the Organization recognized \$208,993 in other income related to ERC claims.

***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, February 13, 2026, 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.

**NOTE 3: CONCENTRATIONS**

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 67% and 10% of total revenues, respectively, for the year ended June 30, 2025 and 70% and 10% of total revenues, respectively, for the year ended June 30, 2024.

**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.

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

**NOTE 4: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY (Continued)**

<i>June 30,</i>	<b>2025</b>	<b>2024</b>
Total assets at year-end	\$ 1,583,959	\$ 1,392,075
Less nonfinancial assets:		
Property and equipment, net	<b>(670,920)</b>	(632,258)
Financial assets at year-end	<b>913,039</b>	759,817
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	<b>\$ 913,039</b>	<b>\$ 759,817</b>

The Organization is principally supported by revenues from grants, contracts, and support. The goal of the Organization is to maintain available financial assets to meet its next 90 days of operating expenses of approximately \$503,000.

**NOTE 5: ACCOUNTS RECEIVABLE**

Accounts receivable consist of the following:

<i>June 30,</i>	<b>2025</b>	<b>2024</b>
Grants	\$ 370,711	\$ 281,518
Other	<b>141,959</b>	13,928
Total accounts receivable	<b>512,670</b>	295,446
Less allowance for credit losses	-	-
Accounts receivable, net	<b>\$ 512,670</b>	<b>\$ 295,446</b>

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

**NOTE 6: PROPERTY AND EQUIPMENT**

The components of property and equipment consist of the following at June 30, 2025 and 2024:

<i>June 30,</i>	Estimated Useful Lives (in Years)	<b>2025</b>	2024
Land improvements	25	\$ 18,830	\$ 18,830
Other improvements	25	777,885	777,885
Buildings	25	130,000	130,000
Vehicles	5-7	169,713	42,186
Furniture and fixtures	5-7	97,212	94,450
Equipment	5-7	331,463	331,463
Total property and equipment		<b>1,525,103</b>	1,394,814
Less accumulated depreciation		<b>(854,183)</b>	(762,556)
Property and equipment, net		<b>\$ 670,920</b>	\$ 632,258

Depreciation expense for the years ended June 30, 2025 and 2024 amounted to \$91,627 and \$110,116, respectively.

**NOTE 7: LONG-TERM DEBT**

Long-term debt consists of the following:

<i>June 30,</i>	<b>2025</b>	2024
Note payable to a Bank, bearing interest at 7.25%, payable in monthly installments of \$1,577 through September 2031, collateralized by a vehicle	\$ 94,551	\$ -
	<b>94,551</b>	-
Less current maturities	<b>(12,484)</b>	-
Long - term debt, less current maturities	<b>\$ 82,067</b>	\$ -

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

**NOTE 7: LONG-TERM DEBT (Continued)**

Maturities of long-term debt subsequent to June 30, 2025, are as follows:

<i>Year ending June 30,</i>	Amount
2026	\$ 12,484
2027	13,420
2028	14,426
2029	15,507
2030	16,670
Thereafter	22,044
	\$ 94,551

**NOTE 8: REVENUE**

The Organization recognizes revenue from 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, 2025 and 2024, there were no performance obligations remaining to be satisfied.

Contract assets and liabilities related to revenue from contracts with customers consists of the following:

<i>June 30,</i>	2025	2024
Contract assets		
Accounts receivable, beginning of year	\$ 295,446	\$ 196,765
Accounts receivable, end of year	\$ 512,670	\$ 295,446
Contract liabilities		
Performance obligation liabilities, beginning of year	\$ -	\$ -
Performance obligation liabilities, end of year	\$ -	\$ -

**NOTE 9: DEFINED CONTRIBUTION PLAN**

The Organization sponsors a defined contribution plan (the Plan) covering all eligible employees meeting certain age, salary and service requirements. The Organization makes a contribution to the Plan each year equal to 3% of all participants' compensation, subject to approval by the Board of Directors. Contributions of approximately \$25,800 and \$26,200 were charged to expense for the years ended June 30, 2025 and 2024, respectively.

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

**NOTE 10: 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.

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

For the year ended June 30, 2025

Grantor / Program Name	Contract Number	Program or Award Amount	Deferred Revenue at Beginning of Year	Revenues	Expenses	Deferred Revenue at End of Year
<b>Federal Awards</b>						
State of Georgia Office of the Governor Criminal Justice Coordinating Council						
FY 2023 - 2024 Byrne Discretionary						
Grant - DV	B51-8-042	\$ 52,732	\$ -	\$ 30,205	\$ 30,205	\$ -
2023 VAWA - DV	V23-8-086	68,960	-	14,944	14,944	-
2024 VAWA Def	V24-8-083	68,960	-	46,241	46,241	-
2024 VAWA	W23-8-074	15,844	-	12,789	12,789	-
2025 VAWA	W24-9-070	15,844	-	2,311	2,311	-
2023 Victims of Crime Act - DV	C22-8-169	107,876	-	50,676	50,676	-
2023 Victims of Crime Act - SA	C20-8-262	44,751	-	17,119	17,119	-
2023 Victims of Crime Act - CA	C23-8-012	60,461	-	15,754	15,754	-
2024 Victims of Crime Act - SA	C22-8-216	44,751	-	31,014	31,014	-
2024 Victims of Crime Act - CA	C24-8-042	60,461	-	28,066	28,066	-
2024 Victims of Crime Act - DV	C23-8-191	107,876	-	72,985	72,985	-
2024 Sexual Assault Services Program	I23-8-026	32,419	-	9,256	9,256	-
2021 Family Violence Prevention and Services Act	V51-8-122	28,144	-	3,412	3,412	-
2022 Family Violence Prevention and Services Act	V52-8-088	172,137	-	55,861	55,861	-
2024 Family Violence Prevention and Services Act	V24-8-042	29,898	-	21,900	21,900	-
Georgia Coalition Against Domestic Violence						
Rapid Rehousing	2023-2024	184,370	-	93,987	93,987	-
Georgia Family Violence Grant Program	X50-8-223	85,633	-	712	712	-
Georgia Family Violence Grant Program	X50-8-110	602,304	-	105,396	105,396	-
Georgia Family Violence Grant Program	X50-8-071	198,112	-	35,637	35,637	-
2023 Family Violence Prevention and Services Act	V53-8-057	75,479	-	29,188	29,188	-
<b>Total federal awards</b>		<b>\$ 2,057,012</b>	<b>\$ -</b>	<b>\$ 677,453</b>	<b>\$ 677,453</b>	<b>\$ -</b>
<b>State Awards</b>						
State of Georgia Office of the Governor Criminal Justice Coordinating Council						
Domestic Violence Grant Program	GA CVCP - FME	4,000	-	1,396	1,396	-
Domestic Violence Grant Program	GA CVCP - FI	26,400	-	26,400	26,400	-
Shelter Grant 2024 - 2025	X25-8-042	522,968	-	522,968	522,968	-
State Sexual Assault Grant 2024-2025	X25-8-080	115,270	-	97,155	97,155	-
Children's Advocacy Centers of Georgia, Inc.						
Child Abuse	2023 - 2024	44,500	-	11,125	11,125	-
Child Abuse	2024 - 2025	67,621	-	58,550	58,550	-
<b>Total state awards</b>		<b>\$ 780,759</b>	<b>\$ -</b>	<b>\$ 717,594</b>	<b>\$ 717,594</b>	<b>\$ -</b>