

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC. THE REFUGE UTAH



CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

As of and for the Years Ended June 30, 2025 and 2024



**THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH**

C O N T E N T S

	<u>Page</u>
Independent Auditor’s Report	2-3
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5-6
Consolidated Statements of Functional Expenses	7-8
Consolidated Statements of Cash Flows.....	9
Notes to the Consolidated Financial Statements	10-20
Supplementary Information:	
Schedule of Functional Expenses – Shelter	22-23
Schedule of Functional Expenses – Rape Crisis DV	24-25
Schedule of Functional Expenses – Transitional Housing	26-27
Federal Award Reports in Accordance with the Uniform Guidance:	
Schedule of Expenditures of Federal Awards.....	29
Notes to the Schedule of Expenditures of Federal Awards.....	30
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	31-32
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.....	33-35
Schedule of Findings and Questioned Costs.....	36-37

Independent Auditor's Report

To the Board of Trustees
The Center for Women and Children in Crisis, Inc.

Opinion

We have audited the accompanying consolidated financial statements of **The Center for Women and Children in Crisis, Inc. (the "Refuge")**, a nonprofit organization, which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Refuge as of June 30, 2025 and 2024, and the results of its operations 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 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 Consolidated Financial Statements section of our report. We are required to be independent of the Refuge and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 consolidated 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 Refuge'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Refuge'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 audits.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedules of functional expenses is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by 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)*, and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 3, 2026, on our consideration of the Refuge'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 solely 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 the effectiveness of the Refuge's 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 Refuge's internal control over financial reporting and compliance.

Larsen & Company P.C.

Salt Lake City, Utah
February 3, 2026

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Consolidated Statements of Financial Position
As of June 30, 2025 and 2024

<u>ASSETS</u>	<u>2025</u>	<u>2024</u>
Current assets:		
Cash and cash equivalents	\$ 3,210,715	\$ 1,847,236
Investments	-	680,227
Accounts receivable	573,660	1,003,084
Prepaid expenses and other assets	<u>6,322</u>	<u>17,685</u>
Total current assets	3,790,697	3,548,232
Property and equipment, net	4,817,415	4,930,529
Capital work in progress	<u>243,128</u>	<u>139,386</u>
Total assets	<u>\$ 8,851,240</u>	<u>\$ 8,618,147</u>
 <u>LIABILITIES AND NET ASSETS</u> 		
Current liabilities:		
Accounts payable	\$ 26,607	\$ 58,183
Accrued liabilities	195,783	176,860
Notes payable	<u>-</u>	<u>2,000,000</u>
Total current liabilities	<u>222,390</u>	<u>2,235,043</u>
Total liabilities	<u>222,390</u>	<u>2,235,043</u>
Net assets:		
Without donor restrictions:		
Designated	800,000	1,300,000
Undesignated	<u>7,828,850</u>	<u>5,083,104</u>
Total net assets	<u>8,628,850</u>	<u>6,383,104</u>
Total liabilities and net assets	<u>\$ 8,851,240</u>	<u>\$ 8,618,147</u>

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

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Consolidated Statement of Activities
For the Year Ended June 30, 2025

	Without donor restrictions	With donor restrictions	Total
Support, revenues, and reclassifications:			
Federal awards	\$ -	\$ 2,222,682	\$ 2,222,682
Other contracts and grants	-	1,442,909	1,442,909
United Way	-	110,493	110,493
Donations	2,139,657	450,550	2,590,207
Net investment gain (loss)	97,437	-	97,437
Nonfinancial contributions	149,405	-	149,405
Other	32,513	-	32,513
Total support, revenues, and reclassifications	2,419,012	4,226,634	6,645,646
Net assets released from restriction	4,226,634	(4,226,634)	-
Total support, revenues, reclassifications, and net assets released from restriction	6,645,646	-	6,645,646
Expenses:			
Program services	3,963,218	-	3,963,218
Support services	313,245	-	313,245
Fundraising	123,437	-	123,437
Total expenses	4,399,900	-	4,399,900
Change in net assets	2,245,746	-	2,245,746
Net assets at beginning of year	6,383,104	-	6,383,104
Net assets at end of year	\$ 8,628,850	\$ -	\$ 8,628,850

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

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Consolidated Statement of Activities
For the Year Ended June 30, 2024

	Without donor restrictions	With donor restrictions	Total
Support, revenues, and reclassifications:			
Federal awards	\$ -	\$ 1,437,499	\$ 1,437,499
Other contracts and grants	-	1,241,555	1,241,555
United Way	-	79,347	79,347
Donations	943,484	-	943,484
Net investment gain (loss)	134,857	-	134,857
Nonfinancial contributions	96,885	-	96,885
Other	10,539	-	10,539
Total support, revenues, and reclassifications	1,185,765	2,758,401	3,944,166
Net assets released from restriction	2,758,401	(2,758,401)	-
Total support, revenues, reclassifications, and net assets released from restriction	3,944,166	-	3,944,166
Expenses:			
Program services	2,914,985	-	2,914,985
Support services	330,348	-	330,348
Fundraising	103,773	-	103,773
Total expenses	3,349,106	-	3,349,106
Change in net assets	595,060	-	595,060
Net assets at beginning of year	5,788,044	-	5,788,044
Net assets at end of year	\$ 6,383,104	\$ -	\$ 6,383,104

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

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2025

	<u>Program Services</u>	<u>Support Services</u>	<u>Fundraising</u>	<u>Total</u>
Personnel	\$ 2,172,929	\$ 286,818	\$ 122,410	\$ 2,582,157
Travel and transportation	21,850	-	-	21,850
Communications	27,074	1,425	-	28,499
Security systems	4,207	-	-	4,207
Occupancy costs	193,518	5,732	-	199,250
Software	37,612	2,344	483	40,439
Direct assistance	1,082,929	-	-	1,082,929
Supplies	216,499	10,733	447	227,679
Food	35,316	-	-	35,316
Conferences and professional development	31,283	-	-	31,283
Insurance	23,179	473	-	23,652
Advertising	9,364	64	97	9,525
Depreciation	107,458	5,656	-	113,114
Total functional expenses	<u>\$ 3,963,218</u>	<u>\$ 313,245</u>	<u>\$ 123,437</u>	<u>\$ 4,399,900</u>

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

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services	Support Services	Fundraising	Total
Personnel	\$ 1,704,588	\$ 295,753	\$ 100,047	\$ 2,100,388
Travel and transportation	16,058	-	-	16,058
Communications	23,876	570	381	24,827
Security systems	10,532	554	-	11,086
Occupancy costs	194,318	16,365	-	210,683
Software	26,999	1,421	-	28,420
Direct assistance	569,786	-	-	569,786
Equipment	11,800	620	-	12,420
Supplies	163,551	3,368	960	167,879
Food	25,080	143	-	25,223
Conferences and professional development	22,810	-	-	22,810
Insurance	23,918	1,259	-	25,177
Advertising	14,358	756	-	15,114
Depreciation	107,311	9,539	2,385	119,235
Total functional expenses	\$ 2,914,985	\$ 330,348	\$ 103,773	\$ 3,349,106

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

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Consolidated Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ 2,245,746	\$ 595,060
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	113,114	119,235
Donated stock	(1,326,323)	-
Investment (gains) losses recognized	(46,771)	(89,785)
(Increase) decrease in operating assets:		
Accounts receivable	429,424	(490,703)
Prepaid expenses and other assets	11,363	(14,885)
Increase (decrease) in operating liabilities:		
Accounts payable	(31,576)	45,842
Accrued liabilities	18,923	44,219
Net cash flows from operating activities	1,413,900	208,983
Cash flows from investing activities:		
Purchase of investments	-	(326,694)
Proceeds from sale of investments	2,053,321	812,095
Land deposits	-	50,000
Purchase of land	-	(3,550,689)
Purchase of capital work in progress	(103,742)	(139,386)
Net cash flows from investing activities	1,949,579	(3,154,674)
Cash flows from financing activities:		
Note payable	(2,000,000)	2,000,000
Net cash from financing activities	(2,000,000)	2,000,000
Net increase (decrease) in cash	1,363,479	(945,691)
Cash and cash equivalents at beginning of year	1,847,236	2,792,927
Cash and cash equivalents at end of year	\$ 3,210,715	\$ 1,847,236
Supplemental disclosures of cash flow information:		
Stock donation	\$ 1,326,323	\$ -
Cash paid for interest	\$ -	\$ -
Cash paid for income tax	\$ -	\$ -

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

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC. THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Center for Women and Children in Crisis, Inc. (the “Refuge”) is a private, nonprofit organization formed in January 1984. The Refuge’s mission is to greatly reduce spouse abuse and sexual assault through crisis intervention, treatment, and prevention. The Refuge has no general membership other than a Board of Trustees consisting of individuals from Utah County who have an interest in the programs administered by the Refuge. The Board establishes policies and procedures within the guidelines of the Refuge’s grantors.

During 2004, CWCIC, LC was established under the Laws of the State of Utah. The single member of the LC is the Center for Women and Children in Crisis. A new building was purchased by the LC with donated funds passed through the Refuge. The building is rented by the Refuge to accommodate the Rape Crisis Center and Rural Domestic Violence Program.

As the Board of Trustees for both entities are the same, the financial statements have been consolidated for reporting purposes. All intercompany transactions have been eliminated.

Basis of Presentation

The Refuge prepares its consolidated financial statements on the accrual basis of accounting and follows accounting principles generally accepted in the United States for nonprofit organizations and reports information regarding its consolidated financial position and activities according to two classes of net assets, with donor restrictions and without donor restrictions, based upon the following criteria:

Net assets with donor restrictions - Net assets that are subject to donor-imposed restrictions. These include net assets that are subject to time and purpose restrictions and donor restricted endowments. Assets with time or purpose restrictions are satisfied either by the passage of time or by actions of the Refuge. Donor restricted endowments must be maintained permanently by the Refuge and only the income may be used as specified by the donor. Donor restricted endowments consist primarily of the historical dollar value of contributions to donor-restricted endowment funds.

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions, or the donor-imposed restrictions have expired. As reflected in the accompanying consolidated financial statements, and as noted below, the Refuge’s Board of Trustees has designated a portion of these net assets as an operating endowment.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles (“U.S. GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities in the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include all highly liquid investments with an initial maturity of three months or less. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Investments

Investments are initially recorded at their acquisition cost if purchased and at estimated fair value on the date of donation if they were received as a contribution. Subsequent to acquisition, all debt and equity securities are valued and reported at their readily determinable fair market values. Realized and unrealized gains and losses are included in the Statement of Activities.

Fair Value of Financial Instruments

The Refuge's consolidated financial statements, including cash, accounts receivable, accounts payable and accrued liabilities are carried at cost, which approximates their fair value because of the short-term nature of these instruments.

In accordance with the provisions of FASB ASC 820, *Fair Value Measurements*, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the Refuge uses various valuation approaches. FASB ASC 820 establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Refuge. Unobservable inputs are inputs that reflect assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the observability of inputs as follows:

Level 1 – Valuations based on quoted prices in active markets for identical assets or liabilities that the Refuge has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

Level 2 – Valuations based on one or more quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Financial Instruments (Continued)

The availability of observable inputs can vary from product to product and is affected by a wide variety of factors, including, for example, the type of product, whether the product is new and not yet established in the marketplace, the liquidity of markets and other characteristics particular to the transaction.

To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Refuge in determining fair value is greatest for instruments categorized in Level 3.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Refuge's own assumptions are set to reflect those that the Refuge believes market participants would use in pricing the asset or liability at the measurement date.

Accounts Receivable

Accounts receivable consist of amounts due from granting agencies for expenses paid related to grant awards. Management determines the allowance for uncollectible grants and contracts receivable based on historical experience, and as applicable, current conditions and reasonable and supportable forecasts that affect collectability. As of June 30, 2025 and 2024, the allowance was **\$0**.

Prepaid Expenses and Other Assets

Prepaid expenses and other assets consist of advance payments for liability insurance and gift cards held by the Refuge. Such amounts are amortized over the term of the underlying agreement or when the asset is consumed.

Property and Equipment

Fixed assets with a value over \$10,000 are stated at cost and consist of land, building, site improvements, vehicles, and office equipment and furniture. Donated fixed assets are recorded at fair market value at the date of donation. Depreciation is calculated using the straight-line method over the estimated useful lives of the fixed assets ranging from five to forty years.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Designated Net Assets

The Board of Trustees of the Refuge has designated a portion of net assets without donor restrictions for capital projects. These designated funds are intended to be used, as needed, for the acquisition, construction, renovation, or improvement of property and equipment in furtherance of the Refuge's mission.

Contributions and In-kind Donations

Revenue is received through grants and donations from public and private sources. The Refuge recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

The Refuge records revenue as increases in net assets without donor restrictions unless their use is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. If an expense is incurred for a purpose for which net assets with donor restrictions are available, a donor-imposed restriction is fulfilled to the extent of the expense incurred. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as released from restriction in the statement of activities.

In-kind donations of property, equipment, supplies and other goods and services are recorded as support at the estimated fair value on the date of gift. These donations are recorded as support without donor restrictions unless they have been restricted for a specific time or purpose in which case they are recorded as support with donor restrictions. When the time or purpose restriction is met they are released and reported as satisfactions of restrictions. For the years ended June 30, 2025 and 2024 the Refuge received donated goods of **\$149,405** and \$96,885, respectively.

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 Foundation. The Refuge receives donated services from unpaid volunteers who assist in various programs. However, no amounts have been recognized in the statement of activities because the criteria for recognition have not been satisfied.

Advertising Costs

Advertising costs are primarily to promote public awareness of the Refuge's activities and services. All advertising costs are expensed as incurred. Advertising expense was **\$9,525** and \$15,114 for the years ended June 30, 2025 and 2024, respectively.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The Refuge is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law and is classified as a public charity. Accordingly, no provision has been made for federal and state income taxes.

The Refuge is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law and is classified as a public charity. Accordingly, no provision has been made for federal and state income taxes.

ASC Topic 740, *Income Taxes*, provides guidance on how uncertain tax positions should be recognized, measured, disclosed and presented in the consolidated financial statements. This requires the evaluation by management of tax positions taken or expected to be taken in preparation of the Refuge's tax returns to determine if the positions are more-likely-than not of being sustained if examined by the taxing authorities. Management has determined there are no uncertain income tax positions. Generally, tax years remain subject to examination for three years from the date filed.

Allocation of Expenses

The Refuge allocates indirect expenses to program services; administrative expenses have been separated from program services for reporting purposes.

Functional Expenses

The costs of providing various programs and other activities of the Refuge have been reported by functional expense by program and included as part of the supplementary information. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Those expenses are allocated based on estimates of time and effort as well as on square footage.

Concentrations

The Refuge maintains its cash and cash equivalents in financial institution accounts, which may, at times, exceed the federally insured limit. As of June 30, 2025 and 2024, the carrying amount of the Refuge's bank deposits was **\$3,148,536** and \$1,847,236 respectively; and the bank balance was **\$3,148,536** and \$1,963,963, respectively. Of the bank balance, \$500,000 was covered by federal depository insurance for the years ended June 30, 2025 and 2024. The Refuge has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash held in such institutions.

A substantial portion of the Refuge's funding is derived from local, state, and federal contracts and grants. Funding from these grants is dependent upon government policy.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

2. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statement of financial position date, comprise the following as of June 30, 2025 and 2024:

	2025	2024
Cash and cash equivalents	\$ 3,210,715	\$ 1,847,236
Investments	-	680,227
Accounts receivable	573,660	1,003,084
Total financial assets	3,784,375	3,530,547
Less:		
Board designated cash funds	(800,000)	(1,300,000)
Financial assets available to meet cash needs for general expenditures within one year	\$ 2,984,375	\$ 2,230,547

As part of the Refuge's liquidity management, the Refuge invests its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

3. INVESTMENTS

The following fair value hierarchy table presents information about the Refuge's investments measured at fair value on a recurring basis as of June 30, 2025 and 2024. See Note 1 for a discussion of the Refuge's policies regarding this fair value hierarchy.

Investments measured at fair value on a recurring basis as of June 30, 2025 and 2024 are as follows:

	Total	Fair Value Measurements at Reporting Date Using:		
		Level 1	Level 2	Level 3
June 30, 2025				
Common stocks	\$ -	\$ -	\$ -	\$ -
Fixed income funds	-	-	-	-
Exchange traded products	-	-	-	-
Real estate investment trusts	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
June 30, 2024				
Common stocks	\$ 354,269	\$ 354,269	\$ -	\$ -
Fixed income funds	2,153	2,153	-	-
Exchange traded products	294,573	294,573	-	-
Real estate investment trusts	29,232	29,232	-	-
Total	\$ 680,227	\$ 680,227	\$ -	\$ -

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

3. INVESTMENTS (Continued)

The Refuge used the following methods and significant assumptions to estimate fair value of assets recorded at fair value for the years ended June 30, 2025 and 2024:

Common stocks – Consist of investments in the stocks of publicly traded companies.

Fixed income funds – Consist of a Fidelity government cash reserves fund that is actively traded.

Exchange traded products – Consist of publicly traded exchange traded funds.

Real estate investment trusts – Consist of publicly traded real estate investment trusts.

Investment returns for the years ended June 30, 2025 and 2024 are summarized as follows:

	2025	2024
Interest and dividends	\$ 55,072	\$ 50,530
Realized and unrealized gain (loss)	46,771	89,785
Total investment gain (loss)	101,843	140,315
Less: management fees	(4,406)	(5,458)
Net investment gain (loss)	\$ 97,437	\$ 134,857

4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2025 and 2024 are expected to be fully collectible and consist of the following:

	2025	2024
Federal and State grants and contracts	\$ 568,835	\$ 997,973
Sales tax	4,825	5,111
Total receivables	\$ 573,660	\$ 1,003,084

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

5. PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2025 and 2024 are summarized as follows:

	2025	2024
Cost:		
Buildings	\$ 3,161,420	\$ 3,161,420
Vehicles	42,017	42,017
Office furniture	332,943	332,943
Office equipment	236,051	236,051
Land	3,792,754	3,792,754
Total cost	7,565,185	7,565,185
Less: accumulated depreciation	(2,747,770)	(2,634,656)
Total property and equipment, net	\$ 4,817,415	\$ 4,930,529

Depreciation expense totaled **\$113,114** and \$119,235 for the years ended June 30, 2025 and 2024, respectively. The Refuge had **\$103,742** and \$3,690,075 in expenses that were capitalized for the year ended June 30, 2025 and 2024, respectively.

The Refuge has invested \$3,804,821 in its new construction project, which includes the cost of land and all funds expended on construction in progress as of June 30, 2025. The investment reflects both direct expenditures and capitalized costs related to the project. The Refuge has internally designated \$800,000 for capital projects as of June 30, 2025.

6. CAPITAL WORK IN PROGRESS

The Refuge invested in various new building capital projects, as associated with the purchase of the land, resulting in the accumulation of costs related to ongoing construction. Capital work in progress (CWIP) represents the cumulative costs incurred but not yet completed for projects intended to enhance or expand the Refuge's operational capabilities. The composition of CWIP includes expenses related to the loan and design of the new building. These costs are accumulated until the projects are completed and the assets are ready for their intended use. As of June 30, 2025 and 2024, the total amount of capital work in progress amounted to **\$243,128** and \$139,386, respectively. Once the project is completed and the assets are ready for use, the costs will be reclassified and transferred to the appropriate asset category.

The Refuge assesses and monitors the progress of each capital project, considering incurred costs and estimated total costs to ascertain the appropriate amount to be capitalized with CWIP. Management regularly evaluates these ongoing projects for any potential impairments.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

7. LEASES

The Refuge leases office space under a month-to-month agreement. The lease may be cancelled by either party at any time with appropriate notice, and does not contain any noncancellable term. Lease payments are recognized as expense in the period in which they are incurred. As of June 30, 2025 and 2024, total lease expense under this arrangement was **\$42,097** and \$28,214. The Refuge has elected the short-term lease exemption under ASC 842, and therefore does not recognize a lease liability or right-of-use asset for these leases in the statement of financial position.

No significant judgments or estimates were required in determining the lease term or expense, and there are no material residual value guarantees, restrictive covenants, or related party leases associated with this agreement.

8. ACCRUED LIABILITIES

Accrued liabilities at June 30, 2025 and 2024 consisted of the following:

	<u>2025</u>	<u>2024</u>
Wages payable	\$ 9,036	\$ 79,439
Compensated absences	65,663	45,797
Retirement contributions payable	121,084	35,791
Interest payable	-	15,833
Total accrued liabilities	\$ 195,783	\$ 176,860

9. NOTE PAYABLE

The Refuge entered into a promissory note with a financial institution on December 7, 2023. This note allows the Refuge to borrow \$2,000,000 with a variable interest rate. The note matured on December 5, 2024 for the unpaid principal and interest.

The note was collateralized by the Refuge's property located in Utah County, State of Utah. The outstanding balance was **\$0** and \$2,000,000 as of June 30, 2025 and 2024, respectively. Interest accrued at an initial variable rate of **9.5%**.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

10. CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the years ended June 30, 2025 and 2024, contributions of nonfinancial assets recognized within the statement of activities consisted of the following:

	<u>2025</u>	<u>2024</u>	<u>Utilization in programs or other activities</u>	<u>Donor restrictions</u>	<u>Valuation techniques and inputs</u>
Materials	\$ 141,735	\$ 86,936	Program activities	None	Materials are valued at the estimated fair value based on current rates for similar products
Gift cards	<u>7,670</u>	<u>9,949</u>	Program activities	None	Gift cards are valued at the estimated fair value based on the dollar value of the gift cards.
Total	<u>\$ 149,405</u>	<u>\$ 96,885</u>			

11. CONTINGENCY LIABILITY

The current facilities were financed with a loan from the Provo City Redevelopment Agency. Due to the terms of the loan, the proceeds from the loan were recorded as a grant from the Agency during the years ended June 30, 1994 and 1995. The total loan principal of \$130,080 is to be repaid only in the event the Refuge moves from the premises or sells, transfers, or contracts to sell or transfer its interest in the property. The note is non-interest bearing and is not included in the consolidated financial statements.

The purchase of land and construction of a four-plex was financed with a loan from the Provo City Redevelopment Agency. Due to the terms of the loan, the proceeds from the loan were recorded as a grant from the Agency during the years ended June 30, 2003 and 2004. The total loan balances of \$15,856 and \$400,000 are to be repaid only in the event the Refuge moves from the premises or sells, transfers, or contracts to sell or transfer its interest in the property. The note is non-interest bearing and is not included in the consolidated financial statements.

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Consolidated Financial Statements
For the Years Ended June 30, 2025 and 2024

12. DEFERRED COMPENSATION PLAN

The Refuge contributes 12% of employee wages to a 403(b) deferred compensation plan on behalf of employees who meet certain requirements. The amounts contributed to the plan were **\$157,556** and \$117,324 for the years ended June 30, 2025 and 2024, respectively.

13. SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the independent auditor's report, which is the date the consolidated financial statements were available to be issued.

During this period, the Refuge entered into a lease agreement for therapy office space located in Orem, UT. The lease commencement date is July 1, 2025 and the lease term is three years. The Refuge is required to make monthly payments of \$3,000, which begin on July 1, 2025.

SUPPLEMENTARY INFORMATION

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Functional Expenses
 Shelter
 For the Year Ended June 30, 2025

	Program Services	Support Services	Fundraising	Total
Shelter Expenses:				
Personnel	\$ 957,853	\$ 139,752	\$ 44,367	\$ 1,141,972
Travel and transportation	6,680	-	-	6,680
Communications	13,559	714	-	14,273
Security systems	3,720	-	-	3,720
Occupancy costs	127,680	5,097	-	132,777
Software	14,485	1,127	483	16,095
Direct assistance	193,555	-	-	193,555
Supplies	90,571	2,755	401	93,727
Food	25,639	-	-	25,639
Conferences and professional development	15,000	-	-	15,000
Insurance	16,466	336	-	16,802
Advertising	6,313	64	64	6,441
Depreciation	41,402	2,179	-	43,581
Total functional expenses	\$ 1,512,923	\$ 152,024	\$ 45,315	\$ 1,710,262

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Functional Expenses
 Shelter
 For the Year Ended June 30, 2024

	<u>Program Services</u>	<u>Support Services</u>	<u>Fundraising</u>	<u>Total</u>
Shelter Expenses:				
Personnel	\$ 873,707	\$ 127,807	\$ 46,715	\$ 1,048,229
Travel and transportation	4,775	-	-	4,775
Communications	9,371	194	130	9,695
Security systems	10,532	554	-	11,086
Occupancy costs	165,433	14,756	-	180,189
Software	9,986	526	-	10,512
Direct assistance	156,180	-	-	156,180
Equipment	9,658	508	-	10,166
Supplies	75,667	925	98	76,690
Food	21,106	68	-	21,174
Conferences and professional development	12,287	-	-	12,287
Insurance	20,798	1,095	-	21,893
Advertising	4,199	221	-	4,420
Depreciation	52,582	4,674	1,169	58,425
Total functional expenses	<u>\$ 1,426,281</u>	<u>\$ 151,328</u>	<u>\$ 48,112</u>	<u>\$ 1,625,721</u>

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Functional Expenses
Rape Crisis DV
For the Year Ended June 30, 2025

	Program Services	Support Services	Fundraising	Total
Rape Crisis DV Expenses:				
Personnel	\$ 751,221	\$ 68,586	\$ 30,603	\$ 850,410
Travel and transportation	10,462	-	-	10,462
Communications	7,207	379	-	7,586
Security systems	5	-	-	5
Occupancy costs	15,324	-	-	15,324
Software	6,768	356	-	7,124
Direct assistance	2,988	-	-	2,988
Supplies	51,472	1,955	25	53,452
Food	3,610	-	-	3,610
Conferences and professional development	7,840	-	-	7,840
Insurance	729	15	-	744
Advertising	1,599	-	33	1,632
Depreciation	24,644	1,297	-	25,941
Total functional expenses	\$ 883,869	\$ 72,588	\$ 30,661	\$ 987,118

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Functional Expenses
Rape Crisis DV
For the Year Ended June 30, 2024

	<u>Program Services</u>	<u>Support Services</u>	<u>Fundraising</u>	<u>Total</u>
Rape Crisis DV Expenses:				
Personnel	\$ 571,090	\$ 96,438	\$ 27,445	\$ 694,973
Travel and transportation	8,844	-	-	8,844
Communications	10,980	288	192	11,460
Occupancy costs	12,220	414	-	12,634
Software	3,517	185	-	3,702
Direct assistance	5,551	-	-	5,551
Equipment	1,050	55	-	1,105
Supplies	55,699	1,862	811	58,372
Food	1,948	37	-	1,985
Conferences and professional development	6,800	-	-	6,800
Insurance	2,295	121	-	2,416
Advertising	8,228	433	-	8,661
Depreciation	26,828	2,385	596	29,809
Total functional expenses	<u>\$ 715,050</u>	<u>\$ 102,218</u>	<u>\$ 29,044</u>	<u>\$ 846,312</u>

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Functional Expenses
 Transitional Housing
 For the Year Ended June 30, 2025

	<u>Program Services</u>	<u>Support Services</u>	<u>Fundraising</u>	<u>Total</u>
Transitional Housing Expenses:				
Personnel	\$ 463,855	\$ 78,480	\$ 47,441	\$ 589,776
Travel and transportation	4,708	-	-	4,708
Communications	6,308	332	-	6,640
Security systems	482	-	-	482
Occupancy costs	50,514	635	-	51,149
Software	16,359	861	-	17,220
Direct assistance	886,386	-	-	886,386
Supplies	74,456	6,023	21	80,500
Food	6,067	-	-	6,067
Conferences and professional development	8,443	-	-	8,443
Insurance	5,984	122	-	6,106
Advertising	1,452	-	-	1,452
Depreciation	41,412	2,180	-	43,592
Total functional expenses	\$ 1,566,426	\$ 88,633	\$ 47,462	\$ 1,702,521

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Functional Expenses
 Transitional Housing
 For the Year Ended June 30, 2024

	Program Services	Support Services	Fundraising	Total
Transitional Housing Expenses:				
Personnel	\$ 259,791	\$ 71,508	\$ 25,887	\$ 357,186
Travel and transportation	2,439	-	-	2,439
Communications	3,525	88	59	3,672
Occupancy costs	16,665	1,195	-	17,860
Software	13,496	710	-	14,206
Direct assistance	408,055	-	-	408,055
Equipment	1,092	57	-	1,149
Supplies	32,185	581	51	32,817
Food	2,026	38	-	2,064
Conferences and professional development	3,723	-	-	3,723
Insurance	825	43	-	868
Advertising	1,931	102	-	2,033
Depreciation	27,901	2,480	620	31,001
Total functional expenses	\$ 773,654	\$ 76,802	\$ 26,617	\$ 877,073

**FEDERAL AWARD REPORTS IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/ Program or Cluster Title/ Pass-Through Grantor	Assistance Listing Number	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S Department of Justice:				
Sexual Assault Services Formula Program	16.017	UOVC	-	50,976
Transitional Housing	16.736	None	-	155,849
Passed through Provo City Police Department:				
Victim Assistance	16.575	None	-	85,689
Violence Against Women Formula Grants	16.575	None	-	241,823
Total U.S Department of Justice				534,337
U.S. Department of Housing and Urban Development:				
Continuum of Care Program	14.267	None	-	165,677
Provo City	14.239	None	-	446,729
Community Development Block Grant	14.218	None	-	9,068
Total U.S. Department of Housing and Urban Development				621,474
U.S. Department of Health and Human Services				
Passed through Mountainland Association of Governments:				
FVPSA	93.671	None	-	76,850
FVPSA	93.497	None	-	72,029
Temporary Assistance for Needy Families	93.558	None	-	357,812
Temporary Assistance for Needy Families	93.558	None	-	72,097
Family Violence Prevention and Services DV Shelter Support	93.671	None	-	51,268
Total Department of Health and Human Services				630,056
U.S Department of Homeland Security				
EFSP	97.024	None	-	28,172
Total Expenditures of Federal Awards				\$ 1,814,039

See the accompanying notes to the Schedule
of Expenditures of Federal Awards

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

1. GENERAL

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of all federal financial assistance programs of **The Center for Women and Children in Crisis, Inc.** (the "Refuge"). The reporting entity is defined in Note 1 to the basic consolidated financial statements. All federal awards received directly from federal agencies as well as federal awards passed-through other government agencies are included on the schedule of expenditures of federal awards.

The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Refuge, it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of the Refuge.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting as described in Note 1 to the Refuge's consolidated financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Most of the federal awards of the Refuge are expenditure-driven grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; grants received in advance are recorded as deferred revenue until earned.

3. INDIRECT COST RATE

The Refuge has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

4. NON-CASH ASSISTANCE

The Refuge received no non-cash assistance during the period presented.

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

To the Board of Trustees
The Center for Women and Children in Crisis, Inc.

We have audited, in accordance with 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 consolidated financial statements of **The Center for Women and Children in Crisis, Inc.**, which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 3, 2026.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered **The Center for Women and Children in Crisis, Inc.'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of **The Center for Women and Children in Crisis, Inc.'s** internal control. Accordingly, we do not express an opinion on the effectiveness of **The Center for Women and Children in Crisis, Inc.'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 over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting 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 weakness. However, material weakness may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **The Center for Women and Children in Crisis, Inc.'s** consolidated 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 consolidated 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.

Larson & Company P.C.

Salt Lake City, Utah
February 3, 2026

**Independent Auditor’s Report on Compliance for Each Major Program
and on Internal Control over Compliance Required by the Uniform Guidance**

To the Board of Trustees
The Center for Women and Children in Crisis, Inc.

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited **The Center for Women and Children in Crisis, Inc.’s** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **The Center for Women and Children in Crisis, Inc.’s** major federal programs for the year ended June 30, 2025. **The Center for Women and Children in Crisis, Inc.’s** major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, **The Center for Women and Children in Crisis, Inc.** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

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 Center for Women and Children in Crisis, Inc.** 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 Center for Women and Children in Crisis, Inc.’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 Center for Women and Children in Crisis, Inc.’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 Center for Women and Children in Crisis, Inc.'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 Center for Women and Children in Crisis, Inc.'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 Center for Women and Children in Crisis, Inc.'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 Center for Women and Children in Crisis, Inc.'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 Center for Women and Children in Crisis, Inc.'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.

Report on Internal Control over Compliance (Continued)

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.

Larson & Company P.C.

Salt Lake City, Utah
February 3, 2026

THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Type of auditor's report issued on compliance for major programs	Unmodified
Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified	None Reported
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

Identification of major programs:

<u>Name of Federal Program</u>	<u>ALN</u>
Temporary Assistance for Needy Families	93.558
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

**THE CENTER FOR WOMEN AND CHILDREN IN CRISIS, INC.
THE REFUGE UTAH**

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section II – Financial Statement Findings

Current year – None

Prior year – None

Section III – Financial Award Findings and Questioned Costs

Current year - None

Prior year – None