

**REFUGE HOUSE, INC.**  
**Tallahassee, Florida**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**June 30, 2025 and 2024**

## CONTENTS

INDEPENDENT AUDITORS' REPORT .....	1 - 3
FINANCIAL STATEMENTS	
Statements of Financial Position.....	4
Statements of Activities .....	5 - 6
Statements of Functional Expenses .....	7 - 8
Statements of Cash Flows.....	9 - 10
Notes to Financial Statements.....	11 - 18
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards and State Financial Assistance.....	19 - 20
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance. ....	21
REPORTS REQUIRED UNDER <i>GOVERNMENT AUDITING STANDARDS, OMB UNIFORM GUIDANCE, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS, AND WITH CHAPTER 10.650, RULES OF THE STATE OF FLORIDA AUDITOR GENERAL</i>	
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> .....	22 - 23
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND IN ACCORDANCE WITH CHAPTER 10.650, <i>RULES OF THE STATE OF FLORIDA AUDITOR GENERAL</i> .....	24 - 26
Schedule of Findings and Questioned Cost .....	27 - 29

MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

# TBL

THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.  
JOHN K. KIRK, C.P.A.

KELLY VAZQUEZ, C.P.A.  
SAWYER SCHMOOKLER, C.P.A.  
REBEKAH E.A. GRIFFIN, C.P.A.  
BRETT GILMAN, C.P.A.

HAROLD A. BROCK, JR. (Retired)  
W. FREDERICK THOMSON (1943-2024)

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Refuge House, Inc.  
Tallahassee, Florida

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Refuge House, 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 present fairly, in all material respects, the financial position of Refuge House, 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 audit 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Refuge House, Inc. 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 opinions.

#### *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 Refuge House, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditors' 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 auditors' 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 and *Government 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 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Refuge House, 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 Refuge House, 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the State of Florida Auditor General*, 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 schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the 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 December 9, 2025, on our consideration of Refuge House, Inc.'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 Refuge House, Inc.'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 Refuge House, Inc.'s internal control over financial reporting and compliance.

*Thomson Black & Veatch Company*

Tallahassee, Florida  
December 9, 2025

**REFUGE HOUSE, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**June 30, 2025 and 2024**

	2025	2024
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 887,880	\$ 439,786
Grants receivable	464,330	601,551
Prepaid expenses	58,041	21,824
<b>TOTAL CURRENT ASSETS</b>	<b>1,410,251</b>	<b>1,063,161</b>
<b>NON-CURRENT ASSETS</b>		
Property and equipment, net	2,604,531	2,756,986
Right-of-use assets (Operating), net	-	26,123
Right-of-use assets (Finance), net	-	3,899
Other assets	5,202	5,202
	<b>2,609,733</b>	<b>2,792,210</b>
	<b>\$ 4,019,984</b>	<b>\$ 3,855,371</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 12,964	\$ 11,819
Accrued expenses	169,515	204,026
Refundable advance	109,859	-
Current portion of notes payable	86,816	59,401
Current portion of finance lease obligation	-	3,399
Current portion of operating lease obligation	-	27,345
<b>TOTAL CURRENT LIABILITIES</b>	<b>379,154</b>	<b>305,990</b>
<b>LONG-TERM LIABILITIES</b>		
Notes payable, less current portion	1,375,761	1,382,629
<b>TOTAL LIABILITIES</b>	<b>1,754,915</b>	<b>1,688,619</b>
<b>NET ASSETS</b>		
Without donor restrictions	1,894,883	1,808,560
With donor restrictions	370,186	358,192
<b>TOTAL NET ASSETS</b>	<b>2,265,069</b>	<b>2,166,752</b>
	<b>\$ 4,019,984</b>	<b>\$ 3,855,371</b>

See accompanying notes.

**REFUGE HOUSE, INC.**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2025**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>SUPPORT AND REVENUE</b>			
Grants	\$ 3,243,548	\$ -	\$ 3,243,548
Contributions	298,869	45,116	343,985
Program fees	37,150	-	37,150
Other income	14,702	-	14,702
	<u>3,594,269</u>	<u>45,116</u>	<u>3,639,385</u>
Net assets released from restrictions	<u>33,122</u>	<u>(33,122)</u>	<u>-</u>
<b>TOTAL SUPPORT AND REVENUE</b>	<b>3,627,391</b>	<b>11,994</b>	<b>3,639,385</b>
<b>EXPENSES</b>			
Program services:			
Domestic violence prevention and services	2,133,902	-	2,133,902
Sexual violence prevention and services	713,488	-	713,488
Transitional housing	259,406	-	259,406
	<u>3,106,796</u>	<u>-</u>	<u>3,106,796</u>
Supporting services:			
General and administrative	314,163	-	314,163
Fundraising	120,109	-	120,109
	<u>434,272</u>	<u>-</u>	<u>434,272</u>
<b>TOTAL EXPENSES</b>	<b><u>3,541,068</u></b>	<b><u>-</u></b>	<b><u>3,541,068</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>86,323</b>	<b>11,994</b>	<b>98,317</b>
<b>BEGINNING NET ASSETS</b>	<b><u>1,808,560</u></b>	<b><u>358,192</u></b>	<b><u>2,166,752</u></b>
<b>ENDING NET ASSETS</b>	<b>\$ <u><u>1,894,883</u></u></b>	<b>\$ <u><u>370,186</u></u></b>	<b>\$ <u><u>2,265,069</u></u></b>

See accompanying notes.

**REFUGE HOUSE, INC.**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2024**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>SUPPORT AND REVENUE</b>			
Grants	\$ 3,005,802	\$ -	\$ 3,005,802
Contributions	340,282	10,000	350,282
Program fees	68,375	-	68,375
Other income	3,316	-	3,316
	<u>3,417,775</u>	<u>10,000</u>	<u>3,427,775</u>
Net assets released from restrictions	<u>30,254</u>	<u>(30,254)</u>	<u>-</u>
<b>TOTAL SUPPORT AND REVENUE</b>	<b>3,448,029</b>	<b>(20,254)</b>	<b>3,427,775</b>
<b>EXPENSES</b>			
Program services:			
Domestic violence prevention and services	1,912,873	-	1,912,873
Sexual violence prevention and services	496,840	-	496,840
Transitional housing	244,378	-	244,378
	<u>2,654,091</u>	<u>-</u>	<u>2,654,091</u>
Supporting services:			
General and administrative	633,211	-	633,211
Fundraising	73,987	-	73,987
	<u>707,198</u>	<u>-</u>	<u>707,198</u>
<b>TOTAL EXPENSES</b>	<b><u>3,361,289</u></b>	<b><u>-</u></b>	<b><u>3,361,289</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>86,740</b>	<b>(20,254)</b>	<b>66,486</b>
<b>BEGINNING NET ASSETS</b>	<b><u>1,721,820</u></b>	<b><u>378,446</u></b>	<b><u>2,100,266</u></b>
<b>ENDING NET ASSETS</b>	<b>\$ <u><u>1,808,560</u></u></b>	<b>\$ <u><u>358,192</u></u></b>	<b>\$ <u><u>2,166,752</u></u></b>

See accompanying notes.

**REFUGE HOUSE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended June 30, 2025**

	Program Services			Supporting Services		Total Expense
	Domestic Violence Prevention and Services	Sexual Violence Prevention and Services	Transitional Housing	General and Administrative	Fundraising	
Personnel	\$ 1,359,280	\$ 538,684	\$ 75,699	\$ 60,311	\$ 83,336	\$ 2,117,310
Client rent and utilities	266,746	-	65,810	-	-	332,556
Depreciation	136,165	-	23,714	4,006	-	163,885
Utilities	98,422	7,067	41,295	-	-	146,784
Communication	47,371	29,033	10,947	10,219	-	97,570
Professional fees	60,854	3,895	7,528	24,543	-	96,820
Repairs and maintenance	67,679	14	20,796	1,899	-	90,388
Lease expense	19,965	38,816	-	30,278	-	89,059
Insurance	-	1,251	-	84,796	-	86,047
Other program expenses	15,454	47,073	9,609	3,068	58	75,262
Interest	-	-	-	60,430	-	60,430
Office	40,172	506	785	6,826	6,469	54,758
Contracted services	1,500	23,000	-	1,554	3,000	29,054
Training	474	14,254	205	11,557	871	27,361
Fundraising	-	-	-	881	22,753	23,634
Equipment rental and maintenance	11,736	3,564	3,018	-	-	18,318
Other	-	5,451	-	7,250	655	13,356
Travel	6,658	798	-	373	934	8,763
Dues and subscriptions	1,313	-	-	2,036	2,033	5,382
Amortization expense	-	-	-	3,899	-	3,899
Licenses and fees	113	82	-	237	-	432
<b>Total expenses</b>	<b>\$ <u>2,133,902</u></b>	<b>\$ <u>713,488</u></b>	<b>\$ <u>259,406</u></b>	<b>\$ <u>314,163</u></b>	<b>\$ <u>120,109</u></b>	<b>\$ <u>3,541,068</u></b>

See accompanying notes.

**REFUGE HOUSE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended June 30, 2024**

	Program Services			Supporting Services		Total Expense
	Domestic Violence Prevention and Services	Sexual Violence Prevention and Services	Transitional Housing	General and Administrative	Fundraising	
Personnel	\$ 1,369,373	\$ 392,663	\$ 65,847	\$ 289,778	\$ 34,210	\$ 2,151,871
Client rent and utilities	-	-	-	-	-	-
Depreciation	162,300	-	22,410	1,168	-	185,878
Utilities	101,733	3,183	36,157	8,094	-	149,167
Communication	58,554	12,976	8,593	5,883	631	86,637
Professional fees	8,510	3,676	16,838	131,357	-	160,381
Repairs and maintenance	37,244	43	5,125	4,157	-	46,569
Lease expense	64,272	20,739	72,593	4,454	-	162,058
Insurance	13,676	19,042	-	60,833	-	93,551
Other program expenses	34,627	15,520	9,517	2,366	3,352	65,382
Interest	-	-	-	62,519	-	62,519
Office	24,503	1,272	3,359	17,960	-	47,094
Contracted services	-	9,000	-	459	9,311	18,770
Training	4,602	6,340	-	3,996	-	14,938
Fundraising	-	-	-	-	24,985	24,985
Equipment rental and maintenance	22,770	11,827	1,047	6,387	-	42,031
Other	70	-	667	9,412	25	10,174
Travel	6,472	536	-	917	-	7,925
Dues and subscriptions	112	-	-	10,546	1,473	12,131
Amortization expense	-	-	-	11,698	-	11,698
Licenses and fees	4,055	23	2,225	1,227	-	7,530
<b>Total expenses</b>	<b>\$ <u>1,912,873</u></b>	<b>\$ <u>496,840</u></b>	<b>\$ <u>244,378</u></b>	<b>\$ <u>633,211</u></b>	<b>\$ <u>73,987</u></b>	<b>\$ <u>3,361,289</u></b>

See accompanying notes.

**REFUGE HOUSE, INC.**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2025 and 2024**

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from grants and contributions	\$ 3,886,465	\$ 3,403,939
Cash payments to employees and employment taxes	(2,153,062)	(2,110,105)
Cash payments to vendors and service providers	(1,230,597)	(1,165,430)
Interest paid	(29,193)	(32,264)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	473,613	96,140
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(11,430)	(59,146)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	(11,430)	(59,146)
<b>CASH FROM FINANCING ACTIVITIES</b>		
Payment of principal on notes payable	(113,688)	(127,390)
Additions of principal on notes payable	102,998	88,579
Payment of principal on obligations under finance leases	(3,399)	(7,737)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	(14,089)	(46,548)
<b>NET INCREASE (DECREASE) IN CASH</b>	448,094	(9,554)
<b>CASH AT BEGINNING OF YEAR</b>	439,786	449,340
<b>CASH AT YEAR END</b>	\$ 887,880	\$ 439,786

See accompanying notes.

**REFUGE HOUSE, INC.**  
**STATEMENTS OF CASH FLOWS (Continued)**  
**Years Ended June 30, 2025 and 2024**

	2025	2024
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	\$ 98,317	\$ 66,486
Adjustments to change in net assets to net cash provided by operating activities:		
Depreciation expense	163,885	185,878
Amortization expense	3,899	11,698
Non-cash contribution of leasehold improvements	-	(30,000)
Imputed interest	31,237	30,255
Operating lease expense	(1,222)	369
Decrease (increase) in assets:		
Grants and contracts receivable	137,221	12,174
Prepaid expenses	(36,217)	2,150
Increase (decrease) in liabilities:		
Accounts payable	1,145	(226,793)
Accrued expenses	(34,511)	43,923
Refundable advance	109,859	-
	<u>473,613</u>	<u>96,140</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>473,613</u>	\$ <u>96,140</u>
Supplemental schedule of non-cash investing and financing activities:		
Purchase of prepaid insurance with related note payable	\$ <u>58,041</u>	\$ <u>21,824</u>

See accompanying notes.

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Purpose** - Refuge House, Inc. (the “Organization”) is a Florida non-profit charitable corporation headquartered in Tallahassee, Florida with operations in eight contiguous counties: Franklin, Gadsden, Jefferson, Leon, Liberty, Madison, Taylor, and Wakulla. The primary purpose of the Organization is to develop and sustain a system of support services for survivors of domestic violence and survivors of sexual violence and their children. A secondary purpose of the Organization is to eliminate the conditions in society that allow domestic violence and sexual violence to continue.

A summary of significant accounting policies is presented below:

**Basis of Accounting** - The financial statements of the Organization have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation** - Net assets of the Organization and changes therein are classified and reported as follows:

**Net assets without donor restrictions** - Net assets that are not subject to donor-imposed stipulations.

**Net assets with donor restrictions** - Net assets subject to donor-imposed stipulations. Some donor-imposed restrictions are temporary in nature, such as those that will be met either by actions of the Organization and/or passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decrease in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of net assets with donor restrictions (i.e, the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

**Property and Equipment** - Property and equipment acquired by the Organization is considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of \$1,000 or more and an estimated useful life of at least one year. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year.

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property and equipment with a value greater than \$5,000 and an estimated useful life of at least one year is recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five (5) to thirty-nine (39) years.

**Income Taxes** - The Organization is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements.

The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization's income tax returns for the past three years are subject to examination by taxing authorities and may change upon examination.

The Organization has reviewed and evaluated the relevant technical merits of each of their tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements.

**Cash and Cash Equivalents** - For the purpose of reporting cash flows, cash and cash equivalents includes cash on hand, amounts in demand deposits and short-term investments with an original maturity of ninety (90) days or less.

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Leases** - The Organization determines if a contract contains a lease at inception. GAAP requires that the Organization's leases be evaluated and classified as operating or finance leases for financial reporting purposes. The classification evaluation begins at the date the Organization takes possession of the premises/equipment (the "commencement date"), and the lease term used in the evaluation includes the noncancellable period for which the Organization has the right to use the underlying asset, together with renewal option periods when the exercise of the renewal option is reasonably certain and failure to exercise such option would result in an economic penalty.

**Functional Allocation of Expenses** - The costs of providing the various programs and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Contributions** - The Organization accounts for contributions in accordance with generally accepted accounting principles. Accordingly, contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as an increase in net assets with donor restrictions.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in the future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

Contributed property and equipment is recorded at fair value at the date of donation. In the absence of donor-imposed stipulations regarding how long the contributed assets must be used, the Organization has adopted a policy of not implying a time restriction on contributions of such assets.

**Grants and Contracts Receivable** - Grants and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. All amounts are expected to be collected within one (1) year and management believes that all receivables are fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

**Accrued Leave** - The Organization compensates its employees for unused vacation leave, up to 240 hours, upon termination of employment. The amount of the change in accrued leave for all employees from one year to the next is reported as an expense during the current year.

**Revenue Recognition** - The Organization receives most of its grant and contract revenue from Federal, state and local agencies. The Organization recognizes contract revenue (up to the contract ceiling) from its contracts over a period which represents the service period for certain contracts, or to the extent of expenses. Revenue recognition depends on the contract.

**NOTE 2 – SIGNIFICANT FUNDING SOURCE**

The Organization receives a substantial amount of its funding from the U.S. Department of Health and Human Services, U.S. Department of Justice, and State of Florida Department of Children and Families. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 3 – CONCENTRATIONS OF CREDIT RISK**

**Demand Deposits** - The Organization maintains cash deposits with one financial institution. The Organization has no policy requiring collateral to support its cash deposits. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of June 30, 2025 and 2024, the Organization’s uninsured cash balance amounted to \$463,853 and \$28,882, respectively.

**Grants and Contracts Receivable** - The Organization’s receivables are for amounts due under contracts with the State of Florida and Federal government agencies. The Organization has no policy requiring collateral or other security to support its receivables.

**NOTE 4 – LINE OF CREDIT**

At June 30, 2025, the Organization had an unused \$125,000 line-of-credit with the bank to be drawn upon as needed. The variable interest rate is .45% above the lender’s prime rate, and is payable monthly, collateralized by property and equipment, receivables, and other miscellaneous assets of the Organization. The line-of-credit balance as of June 30, 2025 and 2024 was \$0 for both years.

**NOTE 5 – PROPERTY AND EQUIPMENT**

The following is a summary of property and equipment at June 30:

	2025	2024
Land	\$ 386,183	\$ 386,183
Building and improvements	5,168,928	5,165,643
Furniture and equipment	515,110	506,965
	6,070,221	6,058,791
Less: Accumulated depreciation	(3,465,690)	(3,301,805)
	\$ 2,604,531	\$ 2,756,986

Depreciation expense for the years ended June 30, 2025 and 2024 amounted to \$163,885 and \$185,878, respectively.

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 6 – NOTES PAYABLE**

Long-term debt consisted of the following at June 30:

	2025	2024
6.00% note payable to bank, payable in monthly installments of \$5,225 including interest, through February 24, 2034, collateralized by real estate.	\$ 421,483	\$ 457,346
Noninterest-bearing note payable to a Florida state agency, with an original principal balance of \$840,330, due in full February 24, 2034. The note is discounted at an imputed interest rate of 3.25%, collateralized by real estate. At the end of each year, the Organization amortizes the discount on the loan by recording interest expense and increasing the loan balance.	636,909	616,861
Noninterest-bearing note payable to a Florida state agency, with an original principal balance of \$469,008, due in full February 24, 2034. The note is discounted at an imputed interest rate of 3.25%, collateralized by real estate. At the end of each year, the Organization amortizes the discount on the loan by recording interest expense and increasing the loan balance.	355,474	344,285
0.00% insurance premium financing, payable in monthly installments of \$9,742 through December 2025, the financing is uncollateralized.	48,711	-
0.00% insurance premium financing, payable in monthly installments of \$7,788 through December 2024, the financing is uncollateralized.	-	23,538
	1,462,577	1,442,030
Less: current portion of long-term debt	(86,816)	(59,401)
	\$ 1,375,761	\$ 1,382,629

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 6 – NOTES PAYABLE (Continued)**

The carrying value of the non-interest bearing notes is shown net of total unamortized discount of \$316,955 and \$348,192 as of June 30, 2025 and 2024, respectively. Amortization of the discounts is reported in the Statements of Activities as interest expense and amounted to \$31,237 and \$30,255 for the years ending June 30, 2025 and 2024, respectively.

At June 30, 2025, maturities were as follows:

Year Ending June 30,	Amount
2026	\$ 86,816
2027	40,489
2028	42,969
2029	45,711
2030	48,570
Thereafter	<u>1,198,022</u>
	1,462,577
Unamortized discount	<u>316,955</u>
	<u>\$ 1,779,532</u>

**NOTE 7 – LEASES**

Operating lease right-of-use assets represent the Organization’s right to use the underlying assets for the lease term and operating lease liabilities represent the Organization’s obligation to make lease payments arising from the lease. Operating lease liabilities and operating lease right-of-use assets are recognized at the lease commencement date based on the estimated present value of the lease payments over the lease term. Lease amortization expense is recognized on a straight-line basis over the expected lease term. The Organization recognizes operating lease liabilities and operating lease right-of-use assets on its Statements of Financial Position.

Finance lease right-of-use assets represent the Organization’s right to use the underlying assets for the lease term, and finance lease liabilities represent the Organization’s obligation to make lease payments arising from the lease. Finance lease liabilities and finance lease right-of-use assets are recognized at the lease commencement date based on the estimated present value of the lease payments over the lease term, in compliance with ASC 842 requirements. Lease amortization expense for finance leases is recognized using the effective interest method, resulting in a front-loaded expense recognition pattern. This means that interest expense decreases over time as the lease liability is repaid, while the amortization of the leased asset remains constant over the lease term.

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 7 – LEASES (Continued)**

Operating Lease:

The Organization entered into a lease agreement for office space on May 1, 2022. The lease had an initial term of thirty-six (36) months with monthly lease payments amounting to \$2,625, increasing by 3% annually. As of June 30, 2025 the lease period ended and continued on a month to month basis.

Finance Lease:

The Organization entered into a lease agreement for office equipment on August 1, 2019. The lease has a term of sixty-three (63) months and has monthly payments amounting to \$693. The lease term ended April 2025 and the equipment was purchased for \$1 by the Organization.

Operating lease expense for the year ended June 30, 2025 and 2024 was \$26,627 and \$32,976, respectively, and short-term and variable lease expenses were \$78,171 and 129,082 respectively.

**NOTE 8 – MATCHING REQUIREMENTS**

The Organization received a portion of its support through grants and contracts. Certain grants and contracts require the Organization to provide specified amounts of matching revenue. For each contract, where applicable, the Organization has met all matching requirements. Also, for each contract that ended on or before June 30, 2025, no obligation remains outstanding to the funding source.

**NOTE 9 – PENSION PLAN**

The Organization sponsors a defined contribution pension plan. Eligible employees are those that are at least 21 years old and have been employed with the Organization for at least one year. The Organization contributes up to 3% of the employee's salary. The amount of pension plan expense for the years ended June 30, 2025 and 2024 was \$12,223 and \$11,617, respectively.

**REFUGE HOUSE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025 and 2024**

**NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of June 30 consisted of the following:

	<u>2025</u>	<u>2024</u>
Unamortized discount on below market rate loans	\$ 316,955	\$ 348,192
Transitional Housing	20,000	-
Capital campaign	13,750	10,000
Gadsden County	10,000	-
Franklin County	8,593	-
Taylor County	888	-
	<u>\$ 370,186</u>	<u>\$ 358,192</u>

**NOTE 11 – LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statements of Financial Position date, comprise the following at June 30:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 887,880	\$ 439,786
Grants and contracts receivable	<u>464,330</u>	<u>601,551</u>
Financial assets available to meet cash needs expenditures within one year	<u>\$ 1,352,210</u>	<u>\$ 1,041,337</u>

**NOTE 12 – CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

**NOTE 13 – SUBSEQUENT EVENTS**

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 9, 2025 the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

**SUPPLEMENTARY INFORMATION**

**REFUGE HOUSE, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE**  
**Year Ended June 30, 2025**

<u>Grantor/Program Title</u>	<u>ALN</u>	<u>Contract Number</u>	<u>Expenditures</u>
<b>FEDERAL EXPENDITURES</b>			
<u>U.S. Department of Homeland Security</u>			
Emergency Food and Shelter Program	97.024	Unknown	\$ 8,958
<u>U.S. Department of Justice:</u>			
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	2017-WH-AX-0029	59,613
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	15JOVW-23-GG-02897-TRAN	<u>200,651</u>
			260,264
Passed Through State of Florida, Office of the Attorney General:			
Crime Victim Assistance	16.575	VOCA-2023-Refuge House, Inc.-00056	28,960
Crime Victim Assistance	16.575	VOCA-2023-Refuge House, Inc.-00250	36,078
Crime Victim Assistance	16.575	VOCA-2024-Refuge House, Inc.-00261	98,007
Crime Victim Assistance	16.575	VOCA-2024-Refuge House, Inc.-00260	<u>113,042</u>
			276,087
<u>U.S. Department of Health and Human Services</u>			
Passed Through Florida Council Against Sexual Violence, Inc.:			
American Rescue Plan Grants to Support Survivors	93.136	23FVP04	203,408
Passed Through State of Florida, Department of Children and Families:			
Temporary Assistance for Needy Families	93.558	LN226	296,989
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	LN226	<u>424,298</u>
			<u>721,287</u>
			924,695
Total expenditures of federal awards			\$ <u>1,470,004</u>

See independent auditors' report and accompanying notes.

**REFUGUE HOUSE, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE (Continued)**  
**Year Ended June 30, 2025**

Grantor/Program Title	CSFA Number	Contract Number	Expenditures
STATE EXPENDITURES			
<u>Florida Department of Children and Families:</u>			
Domestic Violence Program	60.134	LN226	\$ 492,119
Supportive Housing	60.134	LN226	340,372
Child Abuse Domestic Violence Training	60.139	LN226	<u>200,000</u>
			1,032,491
<u>Florida Department of Health</u>			
Passed Through Florida Council Against Sexual Violence, Inc.:			
Rape Crisis Program Trust Fund	64.061	16TFGR04	109,028
Rape Crisis Center	64.069	16TFGR04	<u>395,596</u>
			<u>504,624</u>
Total expenditures of state financial assistance			\$ <u><u>1,537,115</u></u>

See independent auditors' report and accompanying notes.

**REFUGE HOUSE, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE**  
**Year Ended June 30, 2025**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal awards and State assistance activity of Refuge House, Inc. under programs of the federal government and state of Florida for the year ended June 30, 2025 in accordance with the 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 Chapter 10.650, *Rules of the State of Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of Refuge House, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Refuge House, Inc.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

**NOTE 3 - DE MINIMIS COST RATE ELECTION**

Refuge House, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**NOTE 4 - SUBRECIPIENTS**

For the year ended June 30, 2025, there were no amounts passed through to subrecipients.

**NOTE 5 – MATCHING REQUIREMENTS**

Certain federal programs require that the recipient contribute non-federal (state or local) funds as a condition of receiving federal awards. The Schedule of Expenditures of Federal Awards (SEFA) excludes such matching amounts because they are not federal expenditures. The Schedule of Expenditures of State Financial Assistance (SESFA) reflects all state financial assistance expended, including amounts used to satisfy federal matching requirements. For the year ended June 30, 2025, the Organization expended \$106,074 of state financial assistance as matching contributions for federal program(s). These matching funds are included in the total state expenditures reported in the SESFA.

**REPORTS REQUIRED UNDER *GOVERNMENT AUDITING STANDARDS, OMB*  
*UNIFORM GUIDANCE, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-*  
*PROFIT ORGANIZATIONS* AND WITH CHAPTER 10.650, *RULES OF THE STATE*  
*OF FLORIDA AUDITOR GENERAL***

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

**TBL**  
THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.  
JOHN K. KIRK, C.P.A.

KELLY VAZQUEZ, C.P.A.  
SAWYER SCHMOOKLER, C.P.A.  
REBEKAH E.A. GRIFFIN, C.P.A.  
BRETT GILMAN, C.P.A.

HAROLD A. BROCK, JR. (Retired)  
W. FREDERICK THOMSON (1943-2024)

**INDEPENDENT AUDITORS' 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 Directors  
Refuge House, Inc.  
Tallahassee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Refuge House, Inc., which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Refuge House, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Refuge House, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Refuge House, 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Refuge House, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Thomson Black & Company*

Tallahassee, Florida  
December 9, 2025

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

**TBL**  
THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.  
JOHN K. KIRK, C.P.A.

KELLY VAZQUEZ, C.P.A.  
SAWYER SCHMOOKLER, C.P.A.  
REBEKAH E.A. GRIFFIN, C.P.A.  
BRETT GILMAN, C.P.A.

HAROLD A. BROCK, JR. (Retired)  
W. FREDERICK THOMSON (1943-2024)

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE AND IN ACCORDANCE  
WITH CHAPTER 10.650, RULES OF THE STATE OF FLORIDA  
AUDITOR GENERAL**

To the Board of Directors  
Refuge House, Inc.  
Tallahassee, Florida

**Report on Compliance for Each Major Federal Program and State Project**

***Opinion on Each Major Federal Program and State Project***

We have audited Refuge House, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement and Florida State Projects Compliance Supplement that could have a direct and material effect on each of Refuge House, Inc.'s major federal programs and state projects for the year ended June 30, 2025. Refuge House, Inc.'s major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Refuge House, 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 and state projects for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program and State Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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) and Chapter 10.650, *Rules of the State of Florida Auditor General*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Refuge House, 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 and state project. Our audit does not provide a legal determination of Refuge House, 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 Refuge House, Inc.'s federal programs and state projects.

### ***Auditors' 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 Refuge House, 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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General* 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 Refuge House, Inc.'s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*, 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 Refuge House, 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 Refuge House, 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 and Chapter 10.650, *Rules of the State of Florida Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of Refuge House, 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 or state project 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 or state project 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 or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

*Thomson Black & Veatch Company*

Tallahassee, Florida  
December 9, 2025

**REFUGE HOUSE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2025**

**Part A - SUMMARY OF AUDIT RESULTS**

*Financial Statements*

Type of audit report issued on the financial statements: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?      yes   X   no
- Significant deficiencies identified?      yes   X   none reported

Noncompliance material to financial statements noted?      yes   X   no

*Federal Awards*

Internal control over major Federal programs:

- Material weakness(es) identified?      yes   X   no
- Significant deficiencies identified?      yes   X   none reported

Types of auditors' report issued on compliance for major Federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR200.516(a)?        X   no

Identification of major programs:

Federal Program	Federal ALN
Family Violence Prevention and Services/Domestic Violence	93.671
Dollar threshold used to distinguish between type A and type B federal programs:	\$ 750,000
Auditee qualified as low-risk auditee?	<u>  X  </u> yes <span style="margin-left: 100px;"><u>    </u> no</span>

**REFUGE HOUSE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2025**

**Part A - SUMMARY OF AUDIT RESULTS (Continued)**

*State Financial Assistance*

Internal control over financial reporting:

- Material weakness(es) identified?                         yes      X   no
- Significant deficiencies identified?                        yes      X   none reported

Types of auditors' report issued on compliance for major state projects: Unmodified

Any audit findings disclosed that are required to be reported related to state financial assistance projects?                         yes      X   no

Identification of major projects:

<b>State Project</b>	<b>State CSFA Number</b>
Domestic Violence Program	60.134
Supportive Housing	60.134
Dollar threshold used to distinguish between type A and type B state projects:	\$300,000

**REFUGE HOUSE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2025**

**Part B - FINANCIAL STATEMENTS FINDINGS**

None.

**Part C - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

**Part D – FEDERAL AWARD SCHEDULE PRIOR YEAR FINDINGS**

None.

**Part E – STATE PROJECT FINDINGS AND QUESTIONED COSTS**

None.

**Part F – STATE PROJECT PRIOR YEAR AUDIT FINDINGS**

None.

**MEMBERS**  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
  
FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

# TBL

THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.  
JOHN K. KIRK, C.P.A.

KELLY VAZQUEZ, C.P.A.  
SAWYER SCHMOOKLER, C.P.A.  
REBEKAH E.A. GRIFFIN, C.P.A.  
BRETT GILMAN, C.P.A.

HAROLD A. BROCK, JR. (Retired)  
W. FREDERICK THOMSON (1943-2024)

## MANAGEMENT LETTER

To the Board of Directors  
Refuge House, Inc.  
Tallahassee, Florida

### **Report on the Financial Statements**

We have audited the financial statements of the Refuge House, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated December 9, 2025.

### **Auditors' Responsibility**

We conducted our audit 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 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 Chapter 10.650, *Rules of the State of Florida Auditor General*.

### **Other Reporting Requirements**

We have issued our Independent Auditors' 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*, Independent Auditors' Report on Compliance for each Major Federal Program and State Project and Report on Internal Control over Compliance; and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated, December 9, 2025 should be considered in conjunction with this management letter.

### **Additional Matters**

Section 10.654(1)(e), Rules of the State of Florida Auditor General, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or Federal Program and State Project amounts that is less than material but which warrants the attention of those charged with governance. Those findings and recommendations are as follows:

## **PRIOR YEAR COMMENTS:**

### **1. Donations with Restrictions (CORRECTED)**

In the prior year, we reported that the Organization had inaccuracies using its excel donor database, including items incorrectly labeled as restricted and one donation that should have been classified as restricted but was omitted. In the current year, management implemented a new software system, Donor Perfect. In testing the system we did not note any exceptions. This comment is considered to be resolved.

### **2. Cost Allocation Plan (CORRECTED)**

In a prior year, we noted that management's cost allocation plan required revision to conform with the standards for allocating indirect costs under **2 CFR 200**.

During the current year, management amended the cost allocation plan to address these issues and to align its allocation methodologies with applicable federal cost principles. This comment is considered to be resolved.

### **3. Online Line Banking and Credit Card Credentials (CORRECTED)**

In the prior year, we noted that the Organization's credit card remained in the name of a previous employee. In the current year, management returned the card to the original card holder ending the use of the card for the Organization. This comment is considered to be resolved.

### **4. Payroll Liability Accounts (CORRECTED)**

In the prior year, while testing payroll liability accounts, we noted discrepancies in the liability accounts when compared to the supporting documentation. We recommended that management develop a procedure to reconcile the liability account balances to the support. In the current year, management was able to provide us with their reconciliations and balances were reasonably stated. This comment is considered to be resolved.

### **5. Grant Financial Reports Reviewed by Accounting Department (CORRECTED)**

In the prior year, we observed that financial reports submitted to VOCA were not routed through the accounting department prior to submission. As a result, the accounting department was unable to reconcile the data with accounting records which leads to differences and adjustments that can be caught before submission. In the current year we were able to review reconciliation between invoices and accounting records performed by the accounting department. This comment is considered to be resolved.

**CURRENT YEAR COMMENTS:**

**None.**

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Office of the Attorney General, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Thomson Block Budget Company*

December 9, 2025