

Women Moving On, Inc.
(DBA Women's Resource Center to End Domestic Violence)

Audited Financial Statements

(With Independent Auditor's Report Thereon)

December 31, 2025 and 2024

**WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Women Moving On, Inc. DBA Women's Resource Center to End Domestic Violence, Inc.
Atlanta, GA

Opinion

We have audited the accompanying financial statements of Women Moving On, Inc. DBA Women's Resource Center to End Domestic Violence, Inc. ("the Organization"), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

We have audited the financial statements of the Organization as of and for the years ended December 31, 2025 and 2024, and have issued our report thereon dated June 30, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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 reports dated June 30, 2026, for the years ended December 31, 2025, and 2024 on our consideration of Women Moving On, Inc. DBA Women's Resource Center to End Domestic Violence, 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 those reports is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. Those reports are an integral part of an audits performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.



Atlanta, Georgia
June 30, 2026

WOMEN MOVING ON, INC.
DBA WOMEN RESOURCE CENTER TO END DOMESTIC VIOLENCE
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 4,968,246	\$ 4,077,328
Grants Receivable	179,083	349,868
Foundation Grants & Pledges Receivable	8,907	33,908
Accounts Receivable	-	934
Marketable Securities	384,590	297,975
Prepaid Expenses	-	750
Total Current Assets	<u>5,540,826</u>	<u>4,760,763</u>
Noncurrent Current Assets:		
Property and Equipment, Net	938,731	397,123
Total Noncurrent Assets	<u>938,731</u>	<u>397,123</u>
Other Assets:		
Lease - Right of Use Asset	6,878	9,852
Security Deposit	4,290	4,290
Total Other Assets	<u>11,168</u>	<u>14,142</u>
Total Assets	<u><u>\$ 6,490,725</u></u>	<u><u>\$ 5,172,028</u></u>
 LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accrued Expenses	\$ 23,121	\$ 19,147
Credit Card Payable	2,459	16,590
Deferred Revenue	110,644	30,566
Operating Lease Payable, Current Portion	3,099	2,974
Total Current Liabilities	<u>139,323</u>	<u>69,277</u>
Long-Term Liabilities:		
Operating Lease Payable, Net of Current Portion	3,779	6,878
Total Long-Term Liabilities	<u>3,779</u>	<u>6,878</u>
Total Liabilities	<u>143,102</u>	<u>76,155</u>
Net Assets:		
Without Donor Restrictions - Undesignated	5,206,367	4,412,975
Without Donor Restrictions - Board Designated	280,826	280,826
With Donor Restrictions	860,430	402,072
Total Net Assets	<u>6,347,623</u>	<u>5,095,873</u>
Total Liabilities and Net Assets	<u><u>\$ 6,490,725</u></u>	<u><u>\$ 5,172,028</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

WOMEN MOVING ON, INC.
DBA WOMEN RESOURCE CENTER TO END DOMESTIC VIOLENCE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	2025 Total
<u>PUBLIC SUPPORT AND REVENUE</u>			
Public Support:			
Federal, State & Local Government Grants	\$ 2,270,041	\$ -	\$ 2,270,041
Contribution from Acquisition of Day League	1,086,517	-	1,086,517
Individual & Corporate Contributions	358,944	-	358,944
Special Event Income, (Net of Costs \$227,492)	303,542	-	303,542
Foundation & Organization Grants	43,403	641,000	684,403
In-Kind Contributions	125,576	-	125,576
Total Public Support	<u>4,188,023</u>	<u>641,000</u>	<u>4,829,023</u>
Revenue:			
Investment Income, Net of Costs	120,276	-	120,276
Net realized and unrealized gains (losses)	62,989	-	62,989
Other Income	18,946	-	18,946
Total Revenue	<u>202,211</u>	<u>-</u>	<u>202,211</u>
Total Public Support and Revenues	<u>4,390,234</u>	<u>641,000</u>	<u>5,031,234</u>
Net Assets Released from Restrictions:	<u>182,642</u>	<u>(182,642)</u>	
Total Public Support, Revenue, and Net Assets Released from Restrictions	<u>4,572,876</u>	<u>458,358</u>	<u>5,031,234</u>
<u>EXPENSES</u>			
Program Services:			
Programs	2,863,620	-	2,863,620
Total Program Services	<u>2,863,620</u>	<u>-</u>	<u>2,863,620</u>
Supporting Services:			
Management and general	715,448	-	715,448
Fundraising	200,416	-	200,416
Total Supporting Services	<u>915,864</u>	<u>-</u>	<u>915,864</u>
Total Expenses	<u>3,779,484</u>	<u>-</u>	<u>3,779,484</u>
Increase (Decrease) in Net Assets	793,392	458,358	1,251,750
Net Assets, Beginning of Year	<u>4,693,801</u>	<u>402,072</u>	<u>5,095,873</u>
Net Assets, End of Year	<u>\$ 5,487,193</u>	<u>\$ 860,430</u>	<u>\$ 6,347,623</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

WOMEN MOVING ON, INC.
DBA WOMEN RESOURCE CENTER TO END DOMESTIC VIOLENCE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2024 Total</u>
<u>PUBLIC SUPPORT AND REVENUE</u>			
Public Support:			
Federal, State & Local Government Grants	\$ 2,209,304	\$ -	\$ 2,209,304
Individual & Corporate Contributions	1,990,534	-	1,990,534
Special Event Income, (Net of Costs \$198,612)	293,669	-	293,669
Foundation & Organization Grants	59,423	216,093	275,516
In-Kind Contributions	86,518	-	86,518
Total Public Support	<u>4,639,448</u>	<u>216,093</u>	<u>4,855,541</u>
Public Support & Revenue:			
Investment Income, Net of Costs	\$ 103,804	\$ -	\$ 103,804
Net realized and unrealized gains (losses)	59,601	-	59,601
Other Income	2,525	-	2,525
Total Revenue	<u>165,930</u>	<u>-</u>	<u>165,930</u>
Total Public Support and Revenues	<u>4,805,378</u>	<u>216,093</u>	<u>5,021,471</u>
Net Assets Released from Restrictions:	<u>156,173</u>	<u>(156,173)</u>	<u>-</u>
Total Public Support, Revenue, and Net Assets Released from Restrictions	<u>4,961,551</u>	<u>59,920</u>	<u>5,021,471</u>
<u>EXPENSES</u>			
Program Services:			
Programs	2,561,783	-	2,561,783
Total Program Services	<u>2,561,783</u>	<u>-</u>	<u>2,561,783</u>
Supporting Services:			
Management and general	453,902	-	453,902
Fundraising	197,795	-	197,795
Total Supporting Services	<u>651,697</u>	<u>-</u>	<u>651,697</u>
Total Expenses	<u>3,213,480</u>	<u>-</u>	<u>3,213,480</u>
Increase (Decrease) in Net Assets	1,748,071	59,920	1,807,991
Net Assets, Beginning of Year	<u>2,945,730</u>	<u>342,152</u>	<u>3,287,882</u>
Net Assets, End of Year	<u>\$ 4,693,801</u>	<u>\$ 402,072</u>	<u>\$ 5,095,873</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

WOMEN MOVING ON, INC.
DBA WOMEN RESOURCE CENTER TO END DOMESTIC VIOLENCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Services	Management and General	Fundraising	2025 Total
Salaries & Wages	\$ 1,138,625	\$ 425,797	\$ 162,798	\$ 1,727,220
Fringe Benefits	122,900	45,959	17,572	186,431
Payroll Taxes	101,796	38,067	14,555	154,418
Total Salaries and Related Expenses	<u>1,363,321</u>	<u>509,823</u>	<u>194,925</u>	<u>2,068,069</u>
Client Assistance	525,954	-	-	525,954
Repairs & Maintenance	167,992	-	-	167,992
Contract Services	275,092	11,468	-	286,560
Supplies	99,475	26,190	-	125,665
Utilities & Telephone	98,114	3,252	-	101,366
Depreciation Expense	97,483	-	-	97,483
Rent	63,433	5,531	-	68,964
Insurance	76,220	2,218	1,490	79,928
Legal & Professional	-	81,585	-	81,585
Food	27,390	-	-	27,390
Travel & Transportation	20,658	-	-	20,658
Dues & Subscriptions	3,404	12,978	3,990	20,372
Staff & Board Development	10,842	32,048	-	42,890
Printing & Design	2,240	8,782	-	11,022
Property Taxes	10,596	-	-	10,596
Community Development	5,228	-	-	5,228
Volunteer Development	1,452	-	-	1,452
Equipment Rentals	5,538	-	-	5,538
Activities & Fieldtrips	5,262	-	-	5,262
Bank Charges & Credit Card Fees	3,089	20,759	-	23,848
Other Expenses	-	376	-	376
Postage & Shipping	837	395	-	1,232
License & permits	-	43	11	54
Total expenses	<u>\$ 2,863,620</u>	<u>\$ 715,448</u>	<u>\$ 200,416</u>	<u>\$ 3,779,484</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

WOMEN MOVING ON, INC.
DBA WOMEN RESOURCE CENTER TO END DOMESTIC VIOLENCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services	Management and General	Fundraising	2024 Total
Salaries & Wages	\$ 1,058,294	\$ 259,124	\$ 147,616	\$ 1,465,034
Fringe Benefits	134,283	32,879	18,730	185,892
Payroll Taxes	90,659	22,198	12,645	125,502
Total Salaries and Related Expenses	<u>1,283,236</u>	<u>314,201</u>	<u>178,991</u>	<u>1,776,428</u>
Client Assistance	444,498	-	-	444,498
Repairs & Maintenance	185,556	-	-	185,556
Contract Services	121,210	4,008	5,692	130,910
Supplies	88,287	20,083	412	108,782
Utilities & Telephone	91,608	2,906	488	95,002
Depreciation Expense	83,022	4,370	-	87,392
Rent	63,175	5,854	-	69,029
Insurance	64,366	1,873	1,258	67,497
Accounting	-	56,838	-	56,838
Bad Debt Expense	37,685	-	-	37,685
Food	27,933	-	-	27,933
Travel & Transportation	27,186	-	-	27,186
Dues & Subscriptions	4,216	16,076	4,943	25,235
Staff & Board Development	5,525	16,332	-	21,857
Printing & Design	3,386	8,213	4,472	16,071
Property Taxes	9,216	-	-	9,216
Community Development	8,769	-	-	8,769
Volunteer Development	6,000	-	-	6,000
Equipment Rentals	3,586	-	1,020	4,606
Activities & Fieldtrips	2,417	-	-	2,417
Bank Charges & Credit Card Fees	233	1,566	-	1,799
Miscellaneous	-	1,194	500	1,694
Postage & Shipping	673	318	-	991
License & permits	-	70	19	89
Total expenses	<u>\$2,561,783</u>	<u>\$ 453,902</u>	<u>\$ 197,795</u>	<u>\$ 3,213,480</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

WOMEN MOVING ON, INC.
DBA WOMEN RESOURCE CENTER TO END DOMESTIC VIOLENCE
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS USED FOR OPERATING ACTIVITIES		
Change in Net Assets	\$ 1,251,750	\$ 1,807,991
Adjustments to reconcile Change in net assets to net cash provided by (used in) operating activities:		
Realized & Unrealized Gains / Losses on Investments	(62,989)	(59,601)
Donation of Stock	(3,057)	(2,951)
Depreciation	97,483	87,392
(Increase) Decrease in Receivables	196,720	109,681
Decrease (Increase) in Prepaid Expenses	750	(750)
Increase (Decrease) in Accrued Expenses	3,974	(25,509)
(Decrease) Increase in Credit Card Payable	(14,131)	8,502
Increase in Deferred Revenue	80,078	30,566
Net cash provided by (used in) operating activities	<u>1,554,357</u>	<u>1,955,321</u>
CASH FLOWS USED FOR INVESTING ACTIVITIES		
Purchase of Sexual Assault Center & leasehold improvements	(668,893)	(35,500)
Securities Purchased	(5,329)	(2,149)
Securities Sold	10,783	18,854
Net cash provided by (used in) investing activities	<u>(663,439)</u>	<u>(18,795)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	890,918	1,936,526
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>4,077,328</u>	<u>2,140,802</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 4,968,246</u></u>	<u><u>\$ 4,077,328</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(A) Nature of organization and operations:

Women Moving On, Inc (dba Women's Resource Center to End Domestic Violence, Inc.) (WRCDV) is one of the largest nonprofit agencies in Georgia providing shelter and supportive services to survivors of domestic violence and their children. WRCDV's mission is to create a society in which domestic violence no longer exists. WRCDV strives to meet the immediate and long-term needs of the diverse community of DV survivors and their children with programs that promote safety, compassion, connection, advocacy, and prevention.

In June of 1985, the domestic violence murder of Gwendolyn Ann Turnbough led to the establishment of a task force to investigate the problem of domestic violence in DeKalb County, Georgia. Findings were published and presented to the County Commissioners in February 1986, which included recommendations for victim services and systems changes. In June of the same year, WRCDV was founded to address those needs. **Annually, WRCDV serves more than 7,000 women, children, and other survivors of domestic violence.** For the year ended December 31, 2025, WRCDV operated the following programs:

24-Hour Domestic Violence Hotline

Our hotline advocates are available 24 hours each day to answer questions and provide peer-counseling support, safety planning, and referrals.

Safe House Program

WRCDV's safe house provides secure and confidential temporary housing for survivors and their children. WRCDV helps survivors reclaim their personal strengths, work toward their goals for the future, and transition into a safe and stable living situation.

Permanent Housing Support

Domestic violence survivors receive housing support, basic needs assistance, and programming to increase resiliency while working toward long-term goals such as education, career advancement, health stabilization, and more. Components of the program include housing search, rapid re-housing and transitional housing.

Legal Advocacy

WRCDV's legal advocates assist survivors with applications for Temporary Protective Orders, criminal warrants, child support payments, and temporary custody of their children. Advocates help clients explore legal options on a case-by-case basis.

Support Groups

Women who are currently, or have formerly been, in an abusive relationship come together in our support groups to receive emotional support, resource information, and friendship. Groups are co-facilitated by trained volunteers and staff advocates.

Community-Based Advocacy

Individuals and families not residing in WRCDV's safe house receive respectful, individualized support to meet self-determined goals. Services highlight family strengths and encourage opportunities to re-imagine self and circumstances.

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Child and Family Advocacy

Children and youth residing in WRCDV's safe house experience a safe and nurturing environment where they are embraced by a community of support. By participating in group and individual sessions, children and teens learn how to manage feelings of anger and frustration, communicate in healthy ways, and practice peaceful conflict resolution. Children also learn that the violence they witnessed and/or experienced is not their fault.

Camp PEACE

The mission of Camp PEACE is to bring children exposed to domestic violence together for a summer of activities that facilitate Peace Education, Action, Compassion, and Empathy. Based on principles of Peace Education and SEE Learning, Camp PEACE helps children and youth learn alternatives to violence while promoting tolerance, impartiality, affection, self-compassion, and compassion for others.

Gamechangers

GameChangers is a year-round outreach program designed to address the specific needs of teenagers exposed to family violence. GameChangers includes activities in four areas: community connections, life skills, Peace Education, and fun.

Nia's Place Supervised Visitation and Exchange Center

Nia's Place provides supervised visitation and safe exchange of children for families affected by domestic violence. Nia's Place provides a place for visits and exchanges to occur that prioritizes the physical and emotional safety of the entire family

Dating Violence Prevention

WRCDV's dating violence prevention workshops take the message of equality and respect in relationships to elementary, middle, high school, and university students in the Atlanta area through sessions led by staff and peer advocates.

Community Education

WRCDV provides community education programs to schools and universities, hospitals, law enforcement, religious leaders, faith-based groups, civic organizations, and others throughout metro Atlanta. A community that collectively stands against domestic violence is the key to ending abuse.

Sexual Assault Services

Our services are provided for anyone impacted by sexual assault. We provide a 24-Hour sexual assault hotline, forensic medical exams, law enforcement and courtroom accompaniment, support groups, individual counseling and prevention and education programs.

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(B) Basis of Presentation:

These financial statements are presented on the accrual basis of accounting in accordance with generally accepted accounting principles. These statements reflect the application of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under these standards, all contributions are immediately recognized as revenue as soon as pledged (or if not pledged when received) regardless of any restrictions on use placed by the contributor. The basic financial statements are then shown divided into two net asset groups. These are:

Without Donor Restrictions:

All assets that either have no imposed restrictions on use or whose restrictions have been met by December 31, 2025. Grants with governmental agencies are considered as assets without donor restrictions and are shown here.

With Donor Restrictions:

All contributions by individuals, government, foundations, corporations and organizations with restrictions on use that have not been met by December 31, 2025. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration of the time and/or purpose of the restrictions, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

(C) Support and Revenues:

WRCDV recognizes the contributions and exchange transactions based on the FASB ASU 2018-08, Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The ASU clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. Also, ASU 2018-08 clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional.

Additionally, the Organization recognizes exchange transactions based on ASC 606, *Revenue from Contracts with Customers*, which follows the five-step framework listed below to determine the amount and timing of revenue recognition:

- Identify the contract(s) with the customer.
- Identify the performance obligations in the contract.
- Determine the transaction price.
- Allocate the transaction price to the performance obligations.
- Recognize revenue when (or as) the entity satisfies a performance obligation.

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(C) Support and Revenues - continued:

The Support and Revenue for the organization are as follows:

Federal, State, and Local Government Grants (Contributions):

Support from these sources is recognized in the accounting period in which the grants are pledged (or if not pledged, when received). Additionally, grants with conditions are not recognized until the conditions have been met.

Individual and Corporate Contributions:

Revenue from this source is recognized in the accounting period during which the contribution is pledged (or if not pledged, when received). Additionally, contributions with conditions are not recognized until the conditions have been met.

Foundations & Organization Grants (Contributions):

Support from these sources is recognized in the accounting period in which the grants are pledged (or if not pledged, when received). Additionally, grants with conditions are not recognized until the conditions have been met.

(D) Receivables:

WRCDV has five different kinds of receivables. The state government grants receivable consists of uncollected state government grants. Local government grants receivable consists of uncollected local government grants. Foundation grants consist of unpaid foundation grants. Pledges receivable consists of pledged promises to give made by individuals and corporate donors. Accounts receivable consists of unpaid consultation services. WRCDV carries its receivables at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts. WRCDV uses the allowance method to determine uncollectible receivables. On a periodic basis, WRCDV evaluates its receivables and establishes an allowance for doubtful accounts based on its past experience and current credit conditions. Based on management's evaluation of the collectability of the receivables, no allowance for doubtful accounts was recorded for the year ended December 31, 2025.

The receivables for WRCDV are expected to be collected as follows as of December 31, 2025:

	<u>Grants Receivable</u>	<u>Foundation Grants & Pledges Receivable</u>	<u>Accounts Receivable</u>	<u>Total</u>
Due within one year	\$179,083	\$8,907	\$0	\$187,990
Total Receivables	\$179,083	\$8,907	\$0	\$187,990

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(E) Fixed Assets:

WRCDV follows the practice of capitalizing, at cost, all expenditures for fixed assets. Depreciation is computed on the straight-line method as follows:

Equipment	3 and 5 years
Furniture	5 and 7 years
Van	7 years
Capital Improvements	10 and 15 years
Building	30 years

(F) Income Taxes:

WRCDV is exempt from income taxes under Section 501 (c) (3) of the United States Internal Revenue Code and is classified as an organization that is not a private foundation under Section 509 (a) of the United States Internal Revenue Code. Donations to the organization qualify for the charitable contribution deduction. During the year ended December 31, 2025, WRCDV had no unrelated business income as defined by Section 512 of the Code and, therefore no provision for income tax is necessary.

WRCDV adopted the income standard related to the recognition and measurement of uncertain tax positions. The adoption of this standard had no financial statement effect for WRCDV. WRCDV is no longer subject to federal tax examinations and state income tax examinations if the statute of limitations has expired.

(G) Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles 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.

(H) Donated Services:

Donated services are recognized at their estimated values at the date of service or donation. WRCDV received no material donated services during the year ended December 31, 2025. However, many individuals volunteer time and perform a variety of tasks that assist WRCDV with various administrative and program functions. According to generally accepted accounting principles, donated services should be recognized in financial statements if they meet one of two criteria: (1) Create or enhance nonfinancial assets, or (2) Require specialized skills – these skills would typically need to be purchased if not donated, and the services must be provided by someone with specialized skills such as architects, electricians, lawyers, or plumbers. No amounts have been recorded in the financial statements to reflect these volunteers since they do not meet either of these 2 criteria for recognition.

(I) Functional Allocation of Expenses:

WRCDV allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support services are allocated directly according to their natural expenditure classification. Indirect expenses have been allocated based primarily on salary expenditures.

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(J) Concentration of Credit Risk:

WRCDV maintains bank accounts with financial institutions whose balances are insured by the Federal Deposit Insurance Corporation (FDIC) within limits. Periodically, bank account balances may exceed FDIC coverage. No credit risk is expected from uninsured deposits.

(K) Concentration of Major Sources of Revenue:

WRCDV received a total of \$1,420,381 from the Office of the Governor Criminal Justice Coordinating Council Grants which is greater than 10% of its total public support and revenue of \$5,031,234.

(L) Evaluation of Subsequent Events:

Management considered all events through June 30, 2026, the date the financial statements were available for release, in preparing the financial statements and the related disclosures. Management is not aware of any other significant events except the preceding paragraph that occurred subsequent to December 31, 2025, but prior to the issuance of this report, that would have a material impact on the financial statements.

NOTE 2: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following represents Women Moving On, Inc.'s. (dba Women's Resource Center to end Domestic Violence) financial assets at December 31, 2025:

Financial assets at year-end, net of current liabilities:	
Cash and cash equivalents	\$4,968,246
Grants Receivable	179,083
Foundation Grants & Pledges Receivable	8,907
Marketable Securities	384,590
Less: Current Liabilities	<u>(139,323)</u>
Total financial assets, net of current liabilities	5,401,503
Less amounts not available to be used within one year or for projects outside of general operating activities:	
Safe House Building Endowment (See NOTE 10)	<u>(124,206)</u>
Financial assets available to meet cash needs for general expenditures over the next twelve months	<u><u>\$5,277,297</u></u>

Women Moving On, Inc.'s (dba Women's Resource Center to end Domestic Violence) goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$1,065,000). WRCDV has a credit line of \$25,000 which is available when needed. As a part of its liquidity plan, excess cash is invested in reserve bank accounts.

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
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NOTE 3: FAIR VALUE OF INVESTMENTS:

As required by FASB Accounting Standards Codification (ASC) 820, investments are valued at their fair value in the Statement of Financial Position. In accordance with the statement, fair value is defined as the price that the Organization would receive upon selling an asset in an orderly transaction to an independent buyer in the principal or most advantageous market of the asset. A three-tier hierarchy was established by the ASC to maximize the use of the observable market data and minimize the use of unobservable inputs, and to establish classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available. The three-tier hierarchy of inputs is summarized in the three broad levels listed below:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly, including inputs in markets that are not considered to be active.

Level 3 – Inputs that are unobservable, including the Organization's own assumptions in determining the fair value of assets.

In some cases, the inputs used to measure fair value might fall in different levels of the fair value hierarchy. In such cases, the level in the fair value hierarchy within which the asset in its entirety falls is determined based on the lowest level input that is significant to the asset in its entirety. Assessing the significance of a particular input to the asset in its entirety requires judgment and considers factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Organization's perceived risk of liquidity profile of that asset.

The following table presents assets that are measured at fair value on a recurring basis at December 31, 2025:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash & Equivalent	\$ 4,978	\$ -	\$ -
Stock	264,380	-	-
Mutual Funds	100,650	-	-
Exchange Traded Funds	14,582	-	-
	<u>\$ 384,590</u>	<u>\$ -</u>	<u>\$ -</u>

WOMEN MOVING ON, INC.
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NOTES TO FINANCIAL STATEMENTS
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NOTE 4: LONG-TERM FIXED ASSETS:

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets. At December 31, 2025, the value of such assets is as follows:

Safe House Building	\$ 1,368,823
Safe House Furniture, Equipment & Leasehold Improvements	399,138
Sexual Assault Center - Building	489,408
Sexual Assault Center - Land	110,528
Sexual Assault Center - Furniture, Medical & Office Equipment	34,154
Office Furniture & Equipment	71,685
Vehicles	162,973
Nia's Place Leasehold Improvements	7,648
Less: Accumulated Depreciation	(1,710,626)
Total Long-Term Fixed Assets at Cost, less Accumulated Depreciation	<u>\$ 938,731</u>

Depreciation expenses for December 31, 2025 and 2024 were \$97,483 and \$87,392, respectively.

NOTE 5: RIGHT-OF-USE ASSET AND LEASE LIABILITY:

Copier Lease:

On November 18, 2022, WRCDV entered into an operating lease agreement with Edge Business Systems for a copier. The lease is for 63 months. The monthly lease payment is \$277. The lease started on December 1, 2022 and ends on February 28, 2028.

The Organization adopted ASC 842 and recognized a right-of-use asset (the copier) and a lease liability for the operating lease associated with the use of the copier. Using a 4.125 % discount rate, the net present value of the lease was \$15,697. The discount rate was based on the United States Treasury rate for 63-month treasury notes on November 18, 2022. The right-of-use asset of \$15,697 is being amortized over 63 months. For the year ended December 31, 2025, amortization expense amounted to \$2,974. The right-of-use asset for the copier lease, net of amortization, is \$6,878 and is shown on the Statement of Financial Position under Other Assets.

The lease liability of \$15,697 will be paid over the 63-month period with an effective interest rate of 4.125%. Under ASC 842 both the interest portion of the lease liability and the amortization of the right-of-asset are considered equipment rental expenses. The lease liability is shown on the Statement of Financial Position in two places: (1) the current portion of \$3,099 is in the current liabilities, and (2) the long-term portion of \$3,779 is in the long-term liabilities.

The cash requirements for the copier lease for the next 3 years are as follows:

<u>Year ended</u>	<u>Payment Amount</u>	<u>Discount</u>	<u>Lease Liability</u>
December 31, 2026	3,324	225	3,099
December 31, 2027	3,324	95	3,229
December 31, 2028	553	3	550
	<u>\$7,201</u>	<u>\$323</u>	<u>\$6,878</u>

WOMEN MOVING ON, INC.
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NOTES TO FINANCIAL STATEMENTS
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NOTE 6: DEFERRED REVENUE:

Deferred revenue consists of the organization's receipt of an advance payment of \$110,644 from a state government grant.

In accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), Deferred Revenue is recorded as a current liability on the Statement of Financial Position and is detailed below:

Advance payment from state government grant	<u>\$110,644</u>
Total Deferred Revenue	<u>\$110,644</u>

NOTE 7: IN-KIND CONTRIBUTIONS:

The In-Kind Contributions revenue account consists of items contributed to the Organization that can be recorded in the statement of activities under the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) and are detailed below:

Client Assistance	<u>\$125,576</u>
Total In-Kind Contributions	<u>\$125,576</u>

NOTE 8: SPECIAL EVENTS INCOME, NET OF COSTS:

Champions for Change is WRCDV's signature fundraising event, during which WRCDV honors outstanding individuals, groups or businesses for their commitment to ending domestic violence. In 2025, WRCDV honored the Georgia-Pacific Foundation with the Champion for Change award. The event was held on April 24, 2025, at the Georgia Aquarium with approximately 556 guests in attendance.

In accordance with generally accepted accounting principles, the special event is shown net of costs on the Statement of Activities.

NOTE 9: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of Foundation & Organization Grant funds that are restricted for the operation of the organization and includes related activity. At December 31, 2025 and 2024, net assets of \$860,430 and \$402,072 are available and restricted for these purposes. The change in restricted net assets from 2024 to 2025 is primarily due to the organization's reclassification of various funds from unrestricted to restricted. Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors in the amount of \$182,642 and \$156,173 for the year ended December 31, 2025 and 2024, respectively.

WOMEN MOVING ON, INC.
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NOTE 10: NET ASSETS WITH DONOR RESTRICTIONS - ENDOWMENT

The Organization's endowment consists of donor-restricted funds established to sustain the Safe House building. As required by U.S. generally accepted accounting principles (GAAP), net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Board of Directors of the Organization has interpreted Georgia's enacted Uniform Prudent Management of Institutional Funds Act (UPMIFA or the Act) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary.

As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the directions of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence restricted by the Act. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policies of the Organization

Endowment net assets include only donor-restricted net assets at December 31, 2025. Changes in endowment net assets for the year ended December 31, 2025 are as follows:

Endowment net assets – beginning of year	\$124,206
Contributions	-0-
Endowment net assets – end of year	<u>\$124,206</u>

The Endowment fund has been invested along with other monies in marketable securities.

NOTE 11: GOVERNING BOARD DESIGNATION:

The governing board has designated, from net assets without donor restrictions of \$5,487,193, net assets for the following purposes as of December 31, 2025.

For Capital Campaign to Purchase a Building	<u>\$280,826</u>
Total Net Assets Without Donor Restrictions-Board Designated	<u>\$280,826</u>

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 12: ACQUISITION OF THE DAY LEAGUE:

On March 26, 2025, Women Moving On, Inc. d/b/a Women's Resource Center To End Domestic Violence (a Georgia nonprofit corporation exempt under Section 501(c)(3) of the Internal Revenue Code) acquired substantially all assets and assumed certain liabilities of DeKalb Rape Crisis Center, Inc. d/b/a Day League (the "Day League"), a Georgia-based charitable organization. The Day League's mission and program activities were consistent with Women Moving On, Inc. d/b/a Women's Resource Center To End Domestic Violence's charitable purposes, and the combination was approved by the Boards of Directors of both organizations pursuant to O.C.G.A. § 14-3-1102, which governs mergers and asset transfers of Georgia nonprofit corporations.

The transaction was accounted for in accordance with FASB ASC 958-805, Not-for-Profit Entities—Business Combinations. Women Moving On, Inc. d/b/a Women's Resource Center To End Domestic Violence obtained control of the Day League as of March 26, 2025, and recognized the identifiable assets acquired and liabilities assumed at their fair values on that date. No consideration was exchanged; therefore, the excess of the fair value of net assets acquired assumed at their fair values on that date. No consideration was exchanged; therefore, the excess of the fair value of net assets acquired was recognized as a contribution in the statement of activities.

Summary of Fair Values at the Acquisition Date (March 26, 2025)

Cash and cash equivalents	\$ 211,542
Investments	244,679
Property and equipment, net	630,296
Total assets acquired	<u>\$ 1,086,517</u>

Net assets acquired: \$1,086,517

Accordingly, Women Moving On, Inc. d/b/a Women's Resource Center To End Domestic Violence recognized a contribution of net assets of \$1,086,517 on the statement of activities.

NOTE 13: SUBSEQUENT EVENTS:

The Organization has evaluated events occurring through June 30, 2026, the date on which the financial statements were available to be issued. No material events have occurred since December 31, 2025 that require additional recognition or disclosure in the financial statements.



CERTIFIED PUBLIC ACCOUNTANTS

**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 Directors of
Women Moving On, Inc. DBA Women's Resource Center to End Domestic Violence
Atlanta, GA

We have audited the financial statements of Women Moving On, Inc. DBA Women's Resource Center to End Domestic Violence (the "Organization") as of and for the year ended December 31, 2025 and have issued our report thereon dated June 30, 2026. 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

TADA Solutions, LLC

Atlanta, Georgia
June 30, 2026

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance**

To the Board of Directors of
Women Moving On, Inc. DBA Women's Resource Center to End Domestic Violence, Inc.
Atlanta, GA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Women Moving On, Inc.'s (dba Women's Resource Center to end Domestic Violence) ("the Organization") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2025. The Organization'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 Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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 Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph 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. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Center for the year ended December 31, 2025, and have issued our report thereon dated June 30, 2026 which contained an unmodified opinion on those financial statements. 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 is presented for purposes of additional analysis as required by the Uniform Guidance 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 is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Directors, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

TADA Solutions, LLC

Atlanta, Georgia
June 30, 2026

**WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE**

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND OTHER LOCAL GRANT AWARDS

YEAR ENDED DECEMBER 31, 2025

<u>Grantor/Program Title</u>	<u>ALN</u>	<u>Grant Subaward Number</u>	<u>Grant Expenditures</u>
U.S. Department of Justice			
Passed through the Office of the Governor Criminal Justice Coordinating Council:			
Victims of Crime Act Grant Program (VOCA)	16.575 *	C23-8-195	361,878
Victims of Crime Act Grant Program (VOCA)	16.575 *	C22-8-233	86,434
Victims of Crime Act Grant Program (VOCA)	16.575 *	AW-VOCA-25-329-208	13,268
Total ALN 16.575			461,580
Violence Against Women Act (VAWA)	16.588	V24-8-087	100,000
Total ALN 16.588			100,000
Passed through DeKalb County Government:			
Justice Systems Responses to Families	16.021	15JOVW-23-GG-00325-JFFX	245,253
Total ALN 16.527			245,253
Total U.S. Department of Justice			806,833
U.S. Department of Health and Human Services			
Passed through the Office of the Governor Criminal Justice Coordinating Council:			
COVID-19 Family Violence Prevention and Services Act Grant Program	93.671	V52-8-093	170,791
Family Violence Prevention and Services Act Grant Program	93.671	V24-8-047	39,356
Total ALN 93.671			210,147
Passed through the Georgia Department of Public Health & Criminal Justice Coordinating Council:			
2024 Preventive Health & Health Services Block Grant	93.991	AW-PHHS-24-162-024	10,800
Total ALN 93.991			10,800
Passed through the Georgia Department of Human Services:			
Promoting Safe & Stable Families (PSSF)	93.556	PSSF-25-001280	34,667
Total ALN 93.556			34,667
Passed through the Georgia Department of Early Care and Learning:			
School Readiness	93.708	03151	18,306
Total ALN 93.708			18,306
Total U.S. Department of Health and Human Services			273,920
U.S. Department of Treasury			
Passed through the Office of the Governor Criminal Justice Coordinating Council:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027 *	X50-8-206	22,015
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027 *	X50-8-207	70,861
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027 *	X50-8-208	163,446
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027 *	AW-ARPA-VAD-2026-141	14,631
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027 *	AW-ARPA-VAD-2026-142	20,340
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027 *	AW-ARPA-VAD-2026-143	20,412
Total ALN 21.027			311,705
Total U.S. Department of Treasury			311,705
Total Federal Expenditures			1,392,458

* Denotes major program.

The accompanying notes are an integral part of this schedule

**WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE**

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND OTHER LOCAL GRANT AWARDS

YEAR ENDED DECEMBER 31, 2025

<u>Grantor/Program Title</u>	<u>ALN</u>	<u>Grant Award Number</u>	<u>Grant Expenditures</u>
State of Georgia			
Office of the Governor Criminal Justice Coordinating Council:			
Domestic Violence Shelter	-	X25-8-047	336,948
			<u>336,948</u>
2026 State Sexual Assault Grant Program	-	AW-STATE-SA26-045-033	23,405
			<u>23,405</u>
Total State Expenditures			<u>336,948</u>
Other Local Grants			
DeKalb County Victim Assistance Fund		2000199	119,925
			<u>119,925</u>
Total Other Local Grants			<u>119,925</u>
Total Federal, State, and Other Local Grant Expenditures			<u><u>1,849,331</u></u>

The accompanying notes are an integral part of this schedule

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL GRANT AWARDS
DECEMBER 31, 2025

NOTE 1 - BASIS OF PRESENTATION AND ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal award activity of Women Moving On, Inc. (dba Women's Resource Center to end Domestic Violence) (the "Organization") under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented 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). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

In instances where the grant agreement requires the Organization to match grant awards with Organization funds, such matching funds are included in the schedule of expenditures of federal grant awards.

Federal grant programs that are administered through State agencies (pass-through awards) have been included in this report. These programs are operated according to federal regulations promulgated by the federal agency providing the funding.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

WOMEN MOVING ON, INC.
DBA WOMEN'S RESOURCE CENTER TO END DOMESTIC VIOLENCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for each major program:

	ALN No.	Type of Report
Victims of Crime Act Grant Program	16.575	Unmodified
Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): No

Dollar threshold used to distinguish between type A and type B programs: \$ 1,000,000

Auditee qualified as low-risk auditee: Yes

II. FINANCIAL STATEMENT FINDINGS

No financial statement findings noted.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No federal award findings and questioned costs noted.