

# Albany County and City of Laramie Community Partner Organization Funding Request Application FY2027

**ALL APPLICATIONS ARE DUE ON OR BEFORE 5:00 P.M. ON WEDNESDAY, MARCH 11TH 2026 AND WILL ONLY BE CONSIDERED IF ALL PREVIOUS FINAL REPORTS HAVE BEEN COMPLETED.**

The City of Laramie and Albany County provide funding to local community partner organizations through their annual budget making processes. Organizations receiving these funds do not operate within the formal structure of city or county governments but may utilize support from these governments to achieve their missions or fund special projects. Community partner organizations generally have a strong presence within the community and provide vital services, products, or activities that serve to improve the community in a variety of ways. Only non-profit/not-for-profit entities are eligible to apply for funding. For-profit entities are ineligible.

Historically, organizations requesting funding fall within the following three categories:

***Recreational/Arts and Culture:*** These organizations exist to promote, sustain, and develop recreational, cultural, and leisure activities within the community. These organizations may also sponsor educational and community events and celebrations designed to encourage a diverse cultural and active lifestyle while promoting a strong sense of community.

***Social Services:*** The primary objective of these organizations is to support or engage in activities designed to enhance the wellbeing of individuals and families within the community. These organizations provide a variety of services that focus on basic human needs, access to programs and services designed to maintain human dignity and health, and the overall welfare of citizens.

***Civic Organizations/Quasi-Governmental:*** These organizations have been established within our community to A) work for the overall improvement, advancement, and economic health through civic involvement, economic development initiatives, and fostering community spirit; or B) provide services, programs and other opportunities for the betterment of the community through the organization of Joint Powers Boards or other Quasi-Governmental Organizations that work collaboratively with the City of Laramie and/or Albany County on shared goals, concerns, and interests.

This Community Partner Funding is available from funds collected via Albany County's 5th Penny Tax and historically has funded approximately \$250,000 in County requests and \$235,000 in City requests. In their sole discretion, the City and County each reserve the right to waive any informality in any application and/or reject any application.

Organizations can submit a request to both the City and County. If an organization is awarded funding, the organization is solely responsible for its costs including, but not limited to, operations, personnel, taxes,

maintenance, and insurance coverage against public liability and property damage.

**Priority of requests is as follows:**

- Requests that improve the community.
- Requests that are not more than 20% of organization's general operating budget and do not exceed \$20,000 each from City or County.
- Requests to either City or County that are less than 20% of organization's general operating budget but in excess of \$20,000 are considered on a case by case basis and may affect the priority of the organization's request.
- Demonstration of multiple revenue sources for organization.
- The number of people served by organization.
- Clear identification of those who benefit from the organization's work.
- Demonstration of the organization's partnership with other organizations in the community.
- Requests that do not duplicate efforts already existing in the community.

For-profit entities are not eligible to apply. Only non-profit/not-for-profit entities are eligible to apply for funding.

**Presentation dates are as follows:**

***City-Only and Joint City/County Applicants:***

March 24th, 2026 beginning at 5:30pm.

City Hall-Council Chambers, 406 Iverson Ave.

***County-Only Applications:***

April 7th, 2026 beginning at 9:30 am

County Courthouse, County Commissioners Room, Room 105.

***\*\*Send presentation materials to Nancy Oakland-Potter [noaklandpotter@cityoflaramie.org](mailto:noaklandpotter@cityoflaramie.org) by 5:00 p.m. on Friday, March 13th\*\****

**Schedule for Decision Making Process and Availability of Funds:**

**City:** Laramie City Council intends to make its preliminary funding decisions in early to mid-April 2026 and final funding decisions will be announced upon adoption of the City's FY2026/2027 Budget in June 2026. The City's award payments to successful organizations will be made on or around August 1, 2026, pending receipt of the fully executed agreement.

**County:** The Albany County Commissioners make their final funding decisions upon the adoption of the County's FY2026/2027 Budget in June 2026. Agreements will be sent to successful organizations in July 2026. Pending the County's receipt of the fully executed Agreement, the County's award payments to successful organizations will only be made on a reimbursement basis.

All information on this form and all requested documentation must be complete and submitted before the application will be considered. Applications that are incomplete or are missing required materials may be rejected. If there are additional questions from City Council or the Albany County Commissioners after review of the applications Nancy Oakland-Potter or Bailey Quick will reach out to the organization for additional information.

**Contact the following for assistance:**

**City of Laramie:** Nancy Oakland-Potter, [noaklandpotter@cityoflaramie.org](mailto:noaklandpotter@cityoflaramie.org), 307-721-5226

**Albany County:** Bailey Quick, [grants@albanycountywy.gov](mailto:grants@albanycountywy.gov), 307-721-1803

Email \*

rlebeau@cathedralhome.org

The organization has read, understands, and agrees to the above guidelines? \*

Yes

No

**Applicant Information**

Please provide the following information about your organization:

Organization Name: \*

Cathedral Home

Contact Name, Title: \*

Rachel LeBeau, Advancement Director

Mailing Address: \*

4989 N 3rd St, Laramie, WY 82072

Contact Phone: \*

3074600633

Contact E-Mail: \*

development@cathedralhome.org

Type of Organization: \*

- Recreation/Arts and Culture
- Social Service
- Civic/Quasi-Governmental
- Non-Profit Agency (501(c)(3))
- Not-for-Profit Agency (501(c)(4) or 501(c)(7))
- Other: \_\_\_\_\_

Are you a first time applicant for Community Partner Funding? \*

- Yes
- No

Requested Amount from the City of Laramie: \*

Enter dollar amount only

30000

Requested Amount from Albany County: \*

Enter dollar amount only

20000

Will this amount be used to leverage additional funds through grants or other means? \*

- Yes
- No

If yes, indicate the dollar amount of additional funds that will be leveraged.

.....

Provide examples of grants the organization has received in the past 2 years. \*

(Excluding prior City of Laramie and Albany County Community Partner Funds programs)

We receive funding from United Way, Guthrie Family Foundation, and numerous private donors and foundations.

List organization board of director(s), indicating officers. \*

Board of Directors:

Abigail Fournier, President: 2023 - present

Rick Veit, Vice President 2024-present

Ray McElwee, Treasurer: 2014 - present

Dylan Milam, Secretary: 2021 - present

Marge Bedessem: 2016 - present

Dr. Tracey Haas: 2021 - present

Terry Roark: 2001 - present

Nycole Courtney: 2024 - present

Terry Moss: 2024 - present

Tiffany Comer Cook: 2025-present

Jacque Morrey: 2025-present

Shay Howlin: 2026

Brian Brown: 2026

Description of request:

Provide a detailed explanation of how the requested funds would be utilized by the organization. \*

Include any additional funding sources and amounts received by the organization. Maximum character count is 2,500, including spaces.

Approximately 90% of requested funds will support staff salaries and benefits of clinical and direct care staff, with the remainder covering direct program operating costs such as supplies and client services. Our workforce is both our greatest expense and our greatest asset. Sufficient staffing enables Cathedral Home to provide comprehensive mental health, social, emotional, and behavioral support to children and families across Albany County, including 24/7 crisis care and youth shelter services that must be available around the clock regardless of demand fluctuations.

With mental health needs continuing to grow in our community and state, stable funding for personnel is what allows Cathedral Home to respond consistently and equitably – meeting people where they are, eliminating barriers to care, and ensuring services are accessible regardless of income or insurance status. Community Partner funding has been instrumental in building program sustainability, strengthening prevention services, and decreasing the need for more intensive and costly levels of care downstream.

Previous Community Partner awards have helped Cathedral Home eliminate barriers to care, supply 24/7 crisis and shelter services, build program sustainability, and strengthen community-based prevention. This request continues that trajectory, allowing our team to maintain safe, welcoming spaces where children, youth, and families can build the social, emotional, and behavioral skills that promote long-term well-being.

Describe the positive effects and benefits the requested funds would provide to the organization and the community, including goals the organization hopes to accomplish. \*

Maximum character count is 2,500, including spaces.

Iverson Memorial Hospital's Community Health Needs Assessment identified mental health and social services as the community's highest need and priority area. Cathedral Home's prevention programs exist precisely to address that gap, ensuring families in crisis – particularly those with low incomes or limited access to private services – have options for early intervention and support.

In 2025, the Laramie Youth Crisis Center provided 606 emergency care days and 645 days of group home care, serving 199 individuals. Youth reduced their feelings of crisis by 68% and parents by 67%. The Community Resource Center served 342 people, increasing social and emotional well-being by 16% – connecting Albany County residents to parenting education, concrete support, and social-emotional resources that research links to better long-term outcomes for children and families.

Cathedral Home's goal is to sustain a continuum of care, from Wyo Text to counseling, shelter, residential treatment, and aftercare so individuals and families receive the right support at the right time. Public funds are essential to keeping these entry points open, particularly for those in immediate need regardless of income. Long term, Cathedral Home seeks to strengthen family resiliency, reduce barriers to help-seeking in a region where rural norms often discourage it, and position Laramie as a model for community-based youth mental health services statewide. This funding keeps those foundational goals within reach.

Describe your organization's partnerships with other organizations in the community and how your organization avoids duplication of efforts while carrying out impactful work in your service area. \*

Maximum character count is 2,500, including spaces.

Cathedral Home Community Programs maintains active partnerships across a broad network of local, county, and statewide organizations to ensure continuity of care, eliminate service gaps, and avoid duplication of efforts throughout Albany County and beyond.

To stay aligned with other providers and systems, Cathedral Home participates regularly in multi-sector coordination meetings allowing Cathedral Home to stay informed about what services are available elsewhere in the community, identify unmet needs, and coordinate responses so that clients are connected to the right resources without redundancy.

Our key community collaborators include Albany County School District #1, Care Solace, the University of Wyoming Counseling Center, Laramie Interfaith, United Way of Albany County, Albany County Safe Project, Downtown Clinic, Ivinson Memorial Hospital, the Albany County Mental Health Board, Big Brothers Big Sisters, the Coalition for Suicide and Substance Abuse Prevention, and Meadowlark Pediatrics. Partners actively refer clients to Cathedral Home's services and help spread awareness of available programming and financial assistance opportunities, ensuring that individuals and families receive critical support in a timely manner. In turn, Cathedral Home refers clients to partner organizations when their needs are better met elsewhere, creating a coordinated ecosystem rather than isolated, competing services.

Cathedral Home's membership in the Wyoming Youth Services Association and the Association of Children's Residential and Community Services ensures that our programming reflects current evidence-based research and promising practices. These affiliations keep Cathedral Home connected to broader conversations about best practices in youth-serving and residential care, reducing the risk of duplication with peer organizations while continuously improving the quality and relevance of our services.

Taken together, these partnerships reflect Cathedral Home's commitment to functioning as one part of a larger, well-coordinated continuum of care – not as a standalone provider, but as an integrated community resource working in concert with others to serve Albany County residents as effectively as possible.

Is this a new or existing project, or ongoing operations? \*

- New Project
- Existing Project
- Ongoing Operations

Is this a one-time request or an ongoing expense? \*

One-time request

Ongoing expense

Number of individuals your organization serves annually. \*

699

Populations served: \*

Check all boxes that apply

- Children Ages 0-5
- Children Ages 6-10
- Children Ages 11-18
- Adults Ages 18-25
- Adults Ages 26-40
- Adult Ages 41-64
- Adults Ages 65+
- K-12 School/School District
- Veterans
- Low to Moderate Income
- LGBTQIA+
- Persons with Disabilities
- College/University
- Tribal Organizations
- Other: \_\_\_\_\_

Additional information in support of this application?

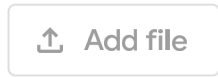
Maximum character count is 1,000, including spaces.

\_\_\_\_\_

Provide your organization's financial statements for the most recent fiscal year. \*

File must be saved as a .pdf labeled by the organization requesting funding (ex. LaramieSoupKitchen2025FinancialStatment)


 20250630 Cathe...


 Add file

Provide an itemized budget for this request and include other revenue sources as applicable. \*

Budget Template available in the link below.


File must be saved as a .pdf labeled by the organization requesting funding (ex. LaramieSoupKitchenFY27Budget)

 CathedralHomeB...

 Add file

Provide organization's most recent Form 990, 990-EZ, or 990-N, including all schedules. \*

File must be saved as a .pdf labeled by the organization requesting funding (ex. LaramieSoupKitchen2025\_990-N)

 Cathedral Home ...

 Add file

### FY2025 City Award Information

**Please complete the following additional questions if you are applying for City funds.** If you are only applying for County funds you may skip this section.

Amount of **City** funds awarded in FY2025?

12555

Has your organization spent all awarded FY2025 **City** Funds?

Yes

No

If organization has not spent all awarded FY2025 **City** funds, note the remaining amount and the date by which you intend to expend those funds.

### Assurance and Signature

Please review all previous questions to ensure their completeness and accuracy, and make sure all files have been attached.

We, as the Grantee Organization, understand that we are responsible for signing an Agreement \* with Albany County and/or the City of Laramie if funds are awarded:

Yes

No

We, as the Grantee Organization, understand that a final report **must** be submitted to the awarding agency as part of this funding: \*

Yes

No

We, as the Grantee Organization, understand that a representative must present to the City Council and/or County Commission at the appointed date to be eligible for funding: \*

Yes

No

We, as a Grantee Organization, have submitted all previous required final reporting to each funding agency. \*

Yes

No

We, as the Grantee Organization, understand that all funding awarded through **Albany County** will be on a reimbursement basis: \*

Yes

No

We, as the Grantee Organization, understand that submission of this application is not a guarantee of funding: \*

Yes

No

Digital Signature, Title: \*

Rachel Suarez LeBeau, Advancement Director

Date: \*

MM DD YYYY

02 / 24 / 2026

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**CATHEDRAL HOME FOR CHILDREN**

FINANCIAL STATEMENTS

with

INDEPENDENT AUDITOR'S REPORT

Years Ended June 30, 2025 and 2024

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# **INDEPENDENT AUDITOR'S REPORT**

*Independent Auditor's Report*

To the Board of Trustees  
Cathedral Home for Children  
Laramie, Wyoming

**Report on the Audit of the Financial Statements**

*Opinion*

We have audited the financial statements of Cathedral Home for Children (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 accompanying financial statements present fairly, in all material respects, the financial position of Cathedral Home for Children as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cathedral Home for Children and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Responsibilities of Management for the 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 Cathedral Home for Children's ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS 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 GAAS 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 Cathedral Home for Children'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 Cathedral Home for Children'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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2025, on our consideration of Cathedral Home for Children'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 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 Cathedral Home for Children's internal control over financial reporting and compliance.

*Cover Flock & James, CPAs*

Layton, Utah  
August 28, 2025

# **FINANCIAL STATEMENTS**

**CATHEDRAL HOME FOR CHILDREN**  
**STATEMENTS OF FINANCIAL POSITION**  
**June 30, 2025 and 2024**

	2025	2024
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 282,429	\$ 402,752
Investments	12,482,147	11,466,944
Accounts receivable, net	1,468,958	1,521,612
Pledges receivable	150,000	75,000
Prepaid expenses and other current assets	117,017	220,137
Land, buildings and equipment, net	1,751,748	1,977,234
Endowments:		
Investments	1,101,044	1,101,044
Total assets	\$ 17,353,343	\$ 16,764,723
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 47,344	\$ 43,248
Accrued expenses and other current liabilities	620,425	530,846
Deferred revenue	439,772	461,960
Total liabilities	1,107,541	1,036,054
<b><u>NET ASSETS</u></b>		
Without donor restrictions	12,295,946	11,910,297
With donor restrictions	3,949,856	3,818,372
Total net assets	16,245,802	15,728,669
Total liabilities and net assets	\$ 17,353,343	\$ 16,764,723

The notes to financial statements are an integral part of this statement

**CATHEDRAL HOME FOR CHILDREN**  
**STATEMENTS OF ACTIVITIES**  
**Years Ended June 30, 2025 and 2024**

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total All Funds	Without Donor Restrictions	With Donor Restrictions	Total All Funds
<b><u>REVENUES AND OTHER ACTIVITY</u></b>						
Services	\$ 7,648,899	\$ -	\$ 7,648,899	\$ 6,737,321	\$ -	\$ 6,737,321
Donations	339,320	5,000	344,320	288,652	46,800	335,452
Special gifts and trusts	81,411	-	81,411	32,754	-	32,754
Grants	633,443	-	633,443	437,704	-	437,704
Commodity program	81,281	-	81,281	71,966	-	71,966
State funding	511,000	-	511,000	428,220	-	428,220
Interest and dividends	299,915	129,620	429,535	254,655	121,195	375,850
Other revenues	26,906	-	26,906	21,704	-	21,704
Net unrealized and realized gain (loss) on investments	468,988	296,356	765,344	511,576	287,891	799,467
Net assets released from restrictions, satisfaction of donor restrictions	299,492	(299,492)	-	290,540	(290,540)	-
Total revenue and other activity	<u>10,390,655</u>	<u>131,484</u>	<u>10,522,139</u>	<u>9,075,092</u>	<u>165,346</u>	<u>9,240,438</u>
<b><u>EXPENSES</u></b>						
Program services:						
Residential	4,157,686	-	4,157,686	3,900,565	-	3,900,565
Education	2,055,043	-	2,055,043	1,993,629	-	1,993,629
Community	1,291,757	-	1,291,757	1,236,032	-	1,236,032
Treatment	1,222,898	-	1,222,898	1,024,235	-	1,024,235
Total program expenses	<u>8,727,384</u>	<u>-</u>	<u>8,727,384</u>	<u>8,154,461</u>	<u>-</u>	<u>8,154,461</u>
Supporting services:						
Developmental and public relations	247,947	-	247,947	191,124	-	191,124
Administrative and general	776,199	-	776,199	759,973	-	759,973
Maintenance and mechanics	253,476	-	253,476	243,282	-	243,282
Total supporting expenses	<u>1,277,622</u>	<u>-</u>	<u>1,277,622</u>	<u>1,194,379</u>	<u>-</u>	<u>1,194,379</u>
Total expenses	<u>10,005,006</u>	<u>-</u>	<u>10,005,006</u>	<u>9,348,840</u>	<u>-</u>	<u>9,348,840</u>
Increase (decrease) in net assets	385,649	131,484	517,133	(273,748)	165,346	(108,402)
Net assets at beginning of year	11,910,297	3,818,372	15,728,669	12,184,045	3,653,026	15,837,071
Net assets at end of year	<u>\$ 12,295,946</u>	<u>\$ 3,949,856</u>	<u>\$ 16,245,802</u>	<u>\$ 11,910,297</u>	<u>\$ 3,818,372</u>	<u>\$ 15,728,669</u>

The notes to financial statements are an integral part of this statement

**CATHEDRAL HOME FOR CHILDREN**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended June 30, 2025**

	Program Services					Support Services				
	Residential	Education	Community	Treatment	Total Program Services	Development and Public Relations	Administrative and General	Maintenance and Mechanics	Total Support Services	Total Expenses
Salaries	\$ 2,461,714	\$ 1,245,795	\$ 844,036	\$ 627,063	\$ 5,178,608	\$ 142,730	\$ 259,592	\$ 177,932	\$ 580,254	\$ 5,758,862
Personnel services	117,804	56,328	-	37,552	211,684	-	-	-	-	211,684
Payroll related expense	692,762	445,647	208,975	174,648	1,522,032	33,115	108,094	47,582	188,791	1,710,823
Total salaries and related expenses	3,272,280	1,747,770	1,053,011	839,263	6,912,324	175,845	367,686	225,514	769,045	7,681,369
Travel	30,710	-	1,950	1,735	34,395	441	3,461	1,468	5,370	39,765
Supplies	43,318	45,331	4,642	49,107	142,398	2,821	15,289	4,876	22,986	165,384
Printing and postage	30	-	21	-	51	-	3,828	-	3,828	3,879
Contract services	69,533	19,469	43,019	180,049	312,070	-	115,888	-	115,888	427,958
Audit, accounting and legal	-	9,407	6,594	-	16,001	-	24,213	-	24,213	40,214
Insurance	72,674	69,732	9,250	53,392	205,048	-	36,903	-	36,903	241,951
Dry goods	18,727	840	2,451	-	22,018	-	-	-	-	22,018
Recreation	19,837	-	3,919	-	23,756	-	-	-	-	23,756
Utilities	60,317	56,909	20,472	9,772	147,470	-	27,329	5,107	32,436	179,906
Food products	160,117	-	20,763	-	180,880	-	-	-	-	180,880
Maintenance and repair	65,635	4,859	7,314	4,021	81,829	-	5,847	6,172	12,019	93,848
Trust fees	-	-	-	-	-	-	87,896	-	87,896	87,896
Work/IL program	36,691	-	-	-	36,691	-	-	-	-	36,691
Awards and gifts	32,467	2,054	2,545	383	37,449	13,357	13,952	-	27,309	64,758
Occupancy	-	-	21,600	-	21,600	-	-	-	-	21,600
Equipment and furnishings	39,426	4,209	420	3,124	47,179	-	2,147	630	2,777	49,956
Training	39,971	8,853	1,228	4,325	54,377	1,043	8,035	-	9,078	63,455
Other	17,415	4,484	41,260	2,548	65,707	29,173	16,419	31	45,623	111,330
Vehicle registration	3,848	-	136	395	4,379	-	14	460	474	4,853
Dues and subscriptions	3,160	1,588	718	-	5,466	12,073	12,516	-	24,589	30,055
Accreditation	-	-	-	-	-	-	4,018	-	4,018	4,018
Direct grant expenditures	-	11,655	32,985	-	44,640	13,194	-	-	13,194	57,834
Total expenses before depreciation	3,986,156	1,987,160	1,274,298	1,148,114	8,395,728	247,947	745,441	244,258	1,237,646	9,633,374
Depreciation	171,530	67,883	17,459	74,784	331,656	-	30,758	9,218	39,976	371,632
Total expenses	\$ 4,157,686	\$ 2,055,043	\$ 1,291,757	\$ 1,222,898	\$ 8,727,384	\$ 247,947	\$ 776,199	\$ 253,476	\$ 1,277,622	\$ 10,005,006

The notes to financial statements are an integral part of this statement

**CATHEDRAL HOME FOR CHILDREN**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended June 30, 2024**

	Program Services					Support Services				
	Residential	Education	Community	Treatment	Total Program Services	Development and Public Relations	Administrative and General	Maintenance and Mechanics	Total Support Services	Total Expenses
Salaries	\$ 2,302,350	\$ 1,249,249	\$ 773,880	\$ 502,946	\$ 4,828,425	\$ 114,527	\$ 260,590	\$ 173,273	\$ 548,390	\$ 5,376,815
Personnel services	111,507	53,595	-	35,730	200,832	-	-	-	-	200,832
Payroll related expense	638,889	396,091	205,193	138,876	1,379,049	38,711	64,271	41,611	144,593	1,523,642
Total salaries and related expenses	3,052,746	1,698,935	979,073	677,552	6,408,306	153,238	324,861	214,884	692,983	7,101,289
Travel	31,320	-	3,190	1,004	35,514	74	4,978	1,578	6,630	42,144
Supplies	37,227	46,631	4,355	33,847	122,060	2,896	16,474	2,386	21,756	143,816
Printing and postage	-	-	281	-	281	-	3,081	-	3,081	3,362
Contract services	61,687	19,145	63,644	179,355	323,831	-	105,750	-	105,750	429,581
Audit, accounting and legal	-	9,155	6,844	-	15,999	-	45,906	-	45,906	61,905
Insurance	72,513	57,132	8,478	42,418	180,541	-	36,254	-	36,254	216,795
Dry goods	13,700	790	457	-	14,947	-	-	-	-	14,947
Recreation	20,295	-	1,340	-	21,635	-	-	-	-	21,635
Utilities	65,656	54,859	20,061	9,445	150,021	-	21,099	4,612	25,711	175,732
Food products	141,896	-	11,315	-	153,211	-	-	-	-	153,211
Maintenance and repair	53,208	6,614	6,074	3,132	69,028	-	11,814	10,024	21,838	90,866
Trust fees	-	-	-	-	-	-	80,264	-	80,264	80,264
Work/IL program	35,866	-	-	-	35,866	-	-	-	-	35,866
Awards and gifts	23,567	2,224	1,828	834	28,453	12,622	31,019	-	43,641	72,094
Occupancy	-	-	21,600	-	21,600	-	-	-	-	21,600
Equipment and furnishings	33,408	1,328	3,356	3,224	41,316	741	2,506	-	3,247	44,563
Training	37,920	2,309	7,115	4,294	51,638	1,160	7,909	-	9,069	60,707
Other	29,969	671	47,711	860	79,211	7,945	20,484	426	28,855	108,066
Vehicle registration	2,553	-	154	240	2,947	-	-	154	154	3,101
Dues and subscriptions	541	3,460	220	-	4,221	12,448	12,836	-	25,284	29,505
Accreditation	4,220	-	-	-	4,220	-	-	-	-	4,220
Direct grant expenditures	-	10,074	31,478	-	41,552	-	-	-	-	41,552
Total expenses before depreciation	3,718,292	1,913,327	1,218,574	956,205	7,806,398	191,124	725,235	234,064	1,150,423	8,956,821
Depreciation	182,273	80,302	17,458	68,030	348,063	-	34,738	9,218	43,956	392,019
Total expenses	\$ 3,900,565	\$ 1,993,629	\$ 1,236,032	\$ 1,024,235	\$ 8,154,461	\$ 191,124	\$ 759,973	\$ 243,282	\$ 1,194,379	\$ 9,348,840

The notes to financial statements are an integral part of this statement

**CATHEDRAL HOME FOR CHILDREN**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2025 and 2024**

	2025	2024
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Increase (decrease) in net assets	\$ 517,133	\$ (108,402)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	371,632	392,019
(Gain) loss on sale of property and equipment	3,781	-
Net unrealized and realized (gain) loss on investments	(765,344)	(799,467)
Change in assets and liabilities:		
Accounts receivable	52,654	(671,187)
Pledges receivable	(75,000)	75,000
Prepaid expenses and other current assets	103,120	(11,360)
Accounts payable	4,096	(41,158)
Accrued expenses and other current liabilities	89,579	76,315
Deferred revenue	(22,188)	363,817
Net cash provided (used) by operating activities	279,463	(724,423)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of property and equipment	(149,927)	(115,365)
Purchase of investments	(9,578,419)	(9,013,765)
Proceeds from sale of investments	9,328,560	8,667,118
Net cash provided (used) by investing activities	(399,786)	(462,012)
Net increase (decrease) in cash	(120,323)	(1,186,435)
Cash and cash equivalents and restricted cash and cash equivalents - beginning of year	402,752	1,589,187
Cash and cash equivalents and restricted cash and cash equivalents - end of year	\$ 282,429	\$ 402,752
<b><u>SUPPLEMENTAL SCHEDULE OF NONCASH OPERATING ACTIVITIES</u></b>		
Contribution of rent included in revenue and expenses	\$ 21,600	\$ 21,600

The notes to financial statements are an integral part of this statement

**CATHEDRAL HOME FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
**Years Ended June 30, 2025 and 2024**

**1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of activities

Cathedral Home for Children (the Organization) is a nonprofit corporation providing housing, care, therapy, spiritual opportunities, schooling, recreation, and welfare to qualified children primarily from the Western Region of the United States of America.

The Laramie Youth Crisis Center (LYCC), a department of Cathedral Home for Children, was established with the intent of providing meaningful, high-quality care to “youth in crisis” from birth to 18 years of age, primarily from Albany County. The purpose of LYCC is to provide a temporary facility with a home-like atmosphere that will eventually solve the youth’s emotional or personal problems. The program’s goals are to return participating youth to their primary family home and alleviate the source of their crisis. A secondary goal is to facilitate interpersonal communication among family members.

Basis of presentation

The Organization follows Financial Accounting Standards Board (FASB) Accounting Standards Codification 958, “*Not-for-Profit Entities*,” as the basis of presentation of its financial statements. Therefore, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

*Net assets without donor restrictions* – Net assets for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board may designate, from net assets without donor restrictions, net assets for any purpose.

*Net assets with donor restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time, purpose or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and cash equivalents

For purposes of reporting cash flows, the Organization considers all certificates of deposit purchased with an original maturity of three months or less to be cash equivalents.

Accounts receivable and allowance for doubtful accounts

Accounts receivable are recorded at their estimated fair value less an appropriate allowance for uncollectible accounts. Allowances are based on historical experience and management’s analysis of specific balances. An account is written off when it is determined that all collection efforts have been exhausted. An allowance for doubtful accounts has been established for amounts management believes may not be fully collectible. For the years ended June 30, 2025 and 2024 the allowance for doubtful accounts totaled \$68,000 and \$90,000, respectively.

**CATHEDRAL HOME FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
**Years Ended June 30, 2025 and 2024**

**1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

Revenue recognition

Revenue for services provided, and related accounts receivable, are recognized when services are performed.

Grant revenue is recognized when services are performed. Revenue is deferred for grants that are advanced before service is performed.

Contributions are recognized when the donor makes an unconditional promise to give to the Organization.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying Statements of Activities as net assets released from restrictions.

The value of donated services, with the exception of donated rent, is generally not recognized in the accompanying financial statements because no objective basis is available to measure the value of such services.

Investments

Investments in equity securities, with readily determinable fair values, are measured at fair market value in the accompanying Statement of Financial Position. The unrealized gain or loss on investments is reflected in the Statement of Activities. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized.

Land, buildings and equipment

Expenditures for the acquisition of property and equipment in excess of \$5,000 are capitalized at cost. Depreciation of equipment and furniture is computed on the straight-line method over the useful lives of the assets.

	<u>Years</u>
Buildings	20-31
Furniture and equipment	5-10
Vehicles	3-5
Livestock	5-7

Leases

The Organization has elected to apply the short-term lease exception under ASU 2016-02; therefore, leases with an initial term of twelve months or less are not recorded on the balance sheet.

Deferred revenue

Revenue received for future years is deferred and will be recognized in the periods to which it relates.

**CATHEDRAL HOME FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
**Years Ended June 30, 2025 and 2024**

**1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

Promises to give

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 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 years in which the promises are to be 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.

Income taxes

The Organization is a nonprofit agency and exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require disclosures in the financial statements.

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of credit risk

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash, as the bank has pledged securities to cover deposits.

Statement of functional expenses

The costs of program and supporting service activities have been summarized on a functional basis in the statement of functional expenses. The statement of functional expenses presents the natural classification detail of expenses by function. Whenever possible, expenses are tracked using direct identification methodology of charging specific expenses as either program, management and general, or fundraising and development. There are certain categories of expenses that are attributable to more than one program or supporting function, therefore, these expenses require allocation on a reasonable basis that is consistently applied. Such expenses mainly include wages and benefits, which are allocated based on estimates of time and effort.

Subsequent events

Events occurring subsequent to the Statement of Financial Position date have been evaluated for financial statement impact or disclosure through August 28, 2025, the date the financial statements were available to be issued.

**CATHEDRAL HOME FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
**Years Ended June 30, 2025 and 2024**

**2. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Organization’s financial assets as of June 30, 2025, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2025:

Financial assets:	
Cash and cash equivalents	\$ 282,429
Investments	12,482,147
Accounts receivable, net	1,468,958
Pledges receivable	150,000
Endowments: investments	<u>1,101,044</u>
Total Financial Assets	<u>\$ 15,484,578</u>
Less: amounts unavailable for general expenditure:	
Investments - temp restricted	\$ 2,848,812
Endowments: investments	1,101,044
Board designated net assets	<u>9,881,641</u>
Total amounts unavailable for general expenditure	<u>\$ 13,831,497</u>
Financial assets available for general expenditure with one year	<u>\$ 1,653,081</u>

**3. INVESTMENTS**

The Organization accounts for marketable securities under FASB ASC 820, Fair Value Measurements and Disclosures. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 – Quoted prices in active markets for identical assets or liabilities;
- Level 2 – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; and
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

**CATHEDRAL HOME FOR CHILDREN**  
**NOTES TO FINANCIAL STATEMENTS**  
**Years Ended June 30, 2025 and 2024**

**3. INVESTMENTS (CONTINUED)**

The following table summarizes the Organization's marketable securities measured at fair value on a recurring basis as of June 30, 2025 and 2024:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<u>June 30, 2025</u>				
Money market mutual funds	\$ 459,973	\$ 459,973	\$ -	\$ -
Corporate stocks and equity mutual funds	5,676,364	5,676,364	-	-
Fixed income products	6,045,168	6,045,168	-	-
Other	1,401,686	1,401,686	-	-
	<u>\$ 13,583,191</u>	<u>\$ 13,583,191</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<u>June 30, 2024</u>				
Money market mutual funds	\$ 461,695	\$ 461,695	\$ -	\$ -
Corporate stocks and equity mutual funds	5,854,636	5,854,636	-	-
Fixed income products	5,034,877	5,034,877	-	-
Other	1,216,780	1,216,780	-	-
	<u>\$ 12,567,988</u>	<u>\$ 12,567,988</u>	<u>\$ -</u>	<u>\$ -</u>

The Organization invests in a professionally managed portfolio that contains common stock and bonds of publicly traded companies, U.S. Government obligations, and money markets, which are recorded at fair market value. Market values, cost and unrealized appreciation are summarized as follows:

	<u>Cost</u>	<u>Quoted Market Price</u>	<u>Net Unrealized Gains (Losses)</u>
<u>June 30, 2025</u>			
Money market mutual funds	\$ 458,879	\$ 459,973	\$ 1,094
Corporate stocks and equity mutual funds	5,794,161	5,676,364	(117,797)
Fixed income products	4,313,661	6,045,168	1,731,507
Other	1,230,470	1,401,686	171,216
	<u>\$ 11,797,171</u>	<u>\$ 13,583,191</u>	<u>\$ 1,786,020</u>
<u>June 30, 2024</u>			
Money market mutual funds	\$ 460,506	\$ 461,695	\$ 1,189
Corporate stocks and equity mutual funds	4,448,899	5,854,636	1,405,737
Fixed income products	5,236,301	5,034,877	(201,424)
Other	1,225,327	1,216,780	(8,547)
	<u>\$ 11,371,033</u>	<u>\$ 12,567,988</u>	<u>\$ 1,196,955</u>

**CATHEDRAL HOME FOR CHILDREN  
NOTES TO FINANCIAL STATEMENTS  
Years Ended June 30, 2025 and 2024**

**3. INVESTMENTS (CONTINUED)**

The components of investment income for the years ended June 30, 2025 and 2024 are as follows:

	2025	2024
Interest and dividends	\$ 429,535	\$ 375,850
Net unrealized and realized gains (losses)	765,344	799,467
	\$ 1,194,879	\$ 1,175,317

**4. LAND, BUILDINGS AND EQUIPMENT**

A summary of land, buildings and equipment at June 30, 2025 and 2024 is as follows:

	2025	2024
Land and improvements	\$ 1,906,340	\$ 1,905,214
Buildings	12,191,205	12,145,438
Furniture and equipment	560,337	560,337
Vehicles	559,700	518,024
Not-in-service	40,559	4,450
	15,258,141	15,133,463
Less: accumulated depreciation	(13,506,393)	(13,156,229)
	\$ 1,751,748	\$ 1,977,234

Depreciation expense amounted to \$371,632 and \$392,019 for the years ended June 30, 2025 and 2024, respectively.

**5. DONATED LAND AND BUILDING**

Albany County and the City of Laramie lease the land and building for the LYCC program to the Organization under a 40-year commitment, which expired on May 7, 2025. The lease has been extended for an additional three years. The lease requires annual payments of \$1.00. As such, the Organization recorded an in-kind donation and occupancy expense of \$21,600 and \$21,600 for the years ended June 30, 2025 and 2024, respectively.

**6. RETIREMENT PLAN**

The Organization maintains a defined contribution retirement plan that covers all employees that have reached 21 years of age and with at least one year of service.

The Plan states that the Organization will match contributions by employees at 100 percent up to seven percent of the eligible employees' annual compensation. Expense from contributions to the Plan totaled \$199,682 and \$172,924 for the years ended June 30, 2025 and 2024, respectively.

**CATHEDRAL HOME FOR CHILDREN  
NOTES TO FINANCIAL STATEMENTS  
Years Ended June 30, 2025 and 2024**

**7. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are comprised of the following as of June 30, 2025:

Subject to expenditure for specified purposes:	
Operations and matching gift program	\$ 2,400,451
Scholarships for children	228,174
Transition and after-care programs	79,903
Advocacy in action	133,174
Other	7,110
	<u>2,848,812</u>
Endowments:	
Subject to appropriation and expenditures when a specified event occurs and restricted by donors for:	
General operations	309,333
Scholarships for children	441,711
Transition and after-care programs	100,000
Capital projects	250,000
	<u>1,101,044</u>
Total net assets with donor restrictions	<u>\$ 3,949,856</u>

As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The changes in endowment net asset composition by type of funds during the years ended June 30, 2025 and 2024, are as follows:

	With donor restrictions
Endowment net assets at June 30, 2023	\$ 1,036,544
Investment income (loss)	154,684
Releases	(65,955)
Appropriations for expenditures	(24,229)
Endowment net assets at June 30, 2024	<u>\$ 1,101,044</u>
Investment income (loss)	\$ 152,869
Releases	(80,675)
Appropriations for expenditures	(72,194)
Endowment net assets at June 30, 2025	<u>\$ 1,101,044</u>

**CATHEDRAL HOME FOR CHILDREN  
NOTES TO FINANCIAL STATEMENTS  
Years Ended June 30, 2025 and 2024**

**7. NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)**

The Organization has interpreted Wyoming’s Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent the explicit donor stipulation to the contrary.

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 endowment 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; and
7. The investment policies of the Organization.

Funds with deficiencies

From time-to-time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. As of June 30, 2025, there were no underwater donor-restricted endowment funds.

Endowment return objectives, risk parameters and spending policy

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment, while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period. The Organization’s policy is to invest the endowments in fixed income and equities. The investment returns are used to support the purpose of the endowment as specified by donor restriction.

**8. DESIGNATED NET ASSETS**

The Board has designated the following unrestricted net assets as of June 30, 2025 and 2024:

	2025	2024
Equipment replacement	\$ 103,223	\$ 97,228
Building and infrastructure	336,685	336,631
Twelve months operating reserves	9,441,733	8,794,233
	\$ 9,881,641	\$ 9,228,092

**CATHEDRAL HOME FOR CHILDREN  
NOTES TO FINANCIAL STATEMENTS  
Years Ended June 30, 2025 and 2024**

**9. SUPPORT FROM GOVERNMENTAL UNITS**

The Organization receives substantial revenue from various state and local government entities for various services performed. A significant reduction in the level of services required by these entities could have a material adverse effect on the Organization's programs and activities.

## **OTHER INDEPENDENT AUDITOR'S REPORTS**

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

To the Board of Directors of  
Cathedral Home for Children

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 Cathedral Home for Children (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expense, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 28, 2025.

**Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Cathedral Home for Children's (the Organization) 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. We did identify a deficiency in internal controls, described in the accompanying schedule of findings and responses as item 2025-001, that we consider to be a significant deficiency.

## **Report On 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 grant agreements, 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*.

## **Cathedral Home for Children's Response to Findings**

The Organization's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.

*Carver Florek & James, CPAs*

Layton, Utah  
August 28, 2025

**CATHEDRAL HOME FOR CHILDREN  
SCHEDULE OF FINDINGS AND RESPONSES  
Year Ended June 30, 2025**

**Finding 2025-001**

**Significant Deficiency in Internal Control over Financial Reporting:  
Inadequate Segregation of Duties**

*Criteria:* Segregation of duties is a basic, key internal control and often one of the most difficult to achieve, especially in a small organization. The concept is that one individual should not be able to handle or dominate transactions for initiation to posting, having access to both assets and accounting records.

*Condition and Cause:* The Organization has a limited number of administrative staff and accordingly a proper segregation of duties does not exist. Neither is it practicable for the Organization to maintain such segregation.

*Effect:* Certain personnel often handle the recording of transactions and the control of assets or results of those transactions. As it relates to the financial statements, this is a significant deficiency. Reviews by management, the Board and others are in place to help mitigate this condition. The Organization should be aware of and continue to evaluate the impact of this deficiency.

*Views of Responsible Official(s) and Planned Corrective Actions:* Due to the small size of the Organization's administrative staff, it is not practical for the Organization to maintain an adequate segregation of duties. To compensate for the small number of administrative staff, the Executive Director reviews financial statements, bank statements, and investment statements every month.

## Community Programs Budget Sheet

Revenue	Albany County	Albany County	\$20,000.00
		Albany County Drug Court	\$5,000.00
	City of Laramie	City of Laramie	\$12,555.00
	Donors	Donated Rent	\$21,600.00
	Other Rev	DFS Block Grant	\$91,238.00
		Guthrie	\$30,000.00
		IL- Chaffee	\$55,000.00
		Medicaid	\$6,000.00
		State Crisis	\$511,000.00
		TANF	\$15,000.00
		United Way	\$21,456.00
Revenue Total			<b>\$788,849.00</b>

Expenses	Client Services	Grant Expenditures	\$16,500.00
		Groceries	\$25,000.00
		Holiday	\$2,000.00
		Miscellaneous	\$1,050.00
		Purchased Clothing	\$300.00
		Recognition	\$4,000.00
		Recreation	\$600.00
		Supplies	\$7,500.00
	Client Aid	T & A Client Support	\$7,500.00
	Equipment	Equipment & Furnishings	\$6,300.00
		Equipment Repairs & Maintenance	\$500.00
	Other Expenses	Conferences & Training	\$8,500.00
		Depreciation	\$17,458.00
		Facility Repair & Maintenance	\$2,000.00
		Grounds Repair & Maintenance	\$300.00
		Legal & Accounting	\$2,500.00
		Liability Insurance	\$3,839.00
		Office Supplies	\$1,050.00
		Postage & Printing	\$450.00
		Property Insurance	\$6,275.00
		Contract Service	\$7,250.00
		Subscriptions	\$875.00
		Travel	\$1,650.00
		Vehicle Operation	\$1,050.00
		Vehicle Registration	\$350.00
	Vehicle Maintenance/Repair	\$1,800.00	
	Rent	Rent/Lease	\$21,600.00
	Utilities	Telephone	\$9,400.00
		Utilities	\$10,650.00
	Salary Director	Director	\$79,490.00
	Salary Other	Coordinators	\$113,042.00
		Counselor	\$62,573.00
		Crisis Care Professional	\$256,360.00
Support		\$147,680.00	
Benefits	Health Insurance	\$88,409.00	
	Payroll Taxes	\$71,320.00	
	Retirement	\$14,777.00	
Expense Total			<b>\$1,001,898.00</b>

Net Income (Loss)	<b>(\$213,049.00)</b>
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## CITY OF LARAMIE/ALBANY COUNTY COMMUNITY PARTNER FUNDING 25/26

### Section IV: Financial Information Other Financial Information *more specific information on revenue and expenses:*

#### Revenue descriptions (represented in line item: *Other*)

##### Wyoming State Crisis Grant

*Block funding from state general funds is based upon number of operational crisis beds allocated to regions across the state*

##### Group Home Funding Block

*We receive block funding from the Department of Family Services for our Group Home care, housed at Laramie Youth Crisis Center. This rate was negotiated based on presumed ongoing commitment from both the City of Laramie and Albany County.*

##### Albany County Drug Court

*Cathedral Home Case Managers offer services to families involved in Albany County Drug Court including parenting education, family care coordination, job skills, and mentorship.*

##### TANF grant

*Federal grant, passed through WY to help low-income families with children achieve economic self-sufficiency. Wyoming use TANF to fund monthly cash assistance payments to an average of 460 low-income families with children, as well as a wide range of services.*

##### Chafee grant

*Federal dollars that help youth transitioning out of foster care to achieve self-sufficiency through independent living programming/skill development.*

##### Guthrie grant

*Local foundation dollars that support youth in transition who do not qualify for Chafee, TANF*

#### Expense descriptions:

##### Care professionals, crisis counselor, coordinators, and director

*Their efforts reduce individual and community risk like child safety, income disparities, food security, employment stability, housing security, and social barriers like discrimination and limited access to care. We filled the vacancy for clinical therapist and have seen marked improvement in client outcomes.*

##### Client services

*Includes groceries, personal care, recreation and independent living outings, travel, other expenses incurred in provision of direct care.*

##### Client aid

*Client transition and aftercare support, emergency assistance, expenditures from TANF and Chafee grants.*