

**THE FAMILY C.A.F.E., INC.**

**FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2025**

**THE FAMILY C.A.F.E., INC.**  
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**SEPTEMBER 30, 2025**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors,  
The Family C.A.F.E., Inc.:

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

#### ***Opinion***

We have audited the financial statements of The Family C.A.F.E., Inc. (the "Organization"), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of September 30, 2025, 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 (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 Auditors' 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.

#### ***2024 Financial Statements Restated***

As discussed in Note 15 to the financial statements, the 2024 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

#### ***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 for one year after the date that the financial statements are issued.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgement 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 judgement, 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.

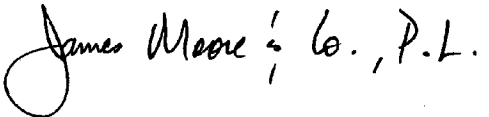
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of State Financial Assistance as required by Chapter 10.650 Rules of the State of Florida Office of the Auditor General, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of State Financial Assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 14, 2026, on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida  
April 14, 2026

**THE FAMILY C.A.F.E., INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2025**

**ASSETS**

<b>Current assets</b>	
Cash and cash equivalents	\$ 1,067,082
Certificate of deposit	539,697
Grant, contract and other receivables	278,848
Prepaid expenses	16,984
Total current assets	1,902,611
<b>Property and equipment, net</b>	484,785
<b>Other assets</b>	
Deferred compensation plan investments, cash portion	124,815
Deferred compensation plan investments	491,449
Total other assets	616,264
<b>Total Assets</b>	\$ 3,003,660

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 39,411
Florida Department of Education payable	215,767
Refundable advance	118,693
Total current liabilities	373,871
<b>Long-term liabilities</b>	
Deferred compensation payable	616,264
Total long-term liabilities	616,264
<b>Total liabilities</b>	990,135
<b>Net assets</b>	
Without donor restrictions	
Undesignated	1,524,740
Invested in property and equipment	484,785
Total without donor restrictions	2,009,525
With donor restrictions	
Purpose restrictions	4,000
Total net assets	2,013,525
<b>Total Liabilities and Net Assets</b>	\$ 3,003,660

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

**THE FAMILY C.A.F.E., INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Support and revenues</b>			
Grants and contracts	\$ 2,030,946	\$ -	\$ 2,030,946
Exhibits	213,100	-	213,100
Registrations	44,715	-	44,715
In-kind donations	18,961	-	18,961
Contributions and other	396,306	-	396,306
Interest income	52,720	-	52,720
Total support and revenues	<u>2,756,748</u>	<u>-</u>	<u>2,756,748</u>
<b>Expenses</b>			
Program services	2,255,561	-	2,255,561
Supporting services	179,588	-	179,588
Total expenses	<u>2,435,149</u>	<u>-</u>	<u>2,435,149</u>
<b>Increase in net assets</b>	<u>321,599</u>	<u>-</u>	<u>321,599</u>
<b>Net assets, beginning of year, as restated</b>	1,687,926	4,000	1,691,926
<b>Net assets, end of year</b>	<u>\$ 2,009,525</u>	<u>\$ 4,000</u>	<u>\$ 2,013,525</u>

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

**THE FAMILY C.A.F.E., INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Conference	\$ 978,694	\$ -	\$ 978,694
Depreciation	13,340	1,482	14,822
Insurance	10,669	1,185	11,854
Miscellaneous	21,077	28,304	49,381
Office	1,773	6,395	8,168
Postage and delivery	1,346	310	1,656
Printing and reproduction	-	2,644	2,644
Professional fees	521,747	19,264	541,011
Salary and benefits	520,662	106,861	627,523
Telephone	11,755	922	12,677
Travel and meals	171,416	11,878	183,294
Utilities	3,082	343	3,425
	<u>\$ 2,255,561</u>	<u>\$ 179,588</u>	<u>\$ 2,435,149</u>

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

**THE FAMILY C.A.F.E., INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<b>Cash flows from operating activities</b>	
Cash received from grantors, contractors, and contributors	\$ 2,776,879
Cash paid to employees and vendors	(2,250,372)
Interest received	52,720
Net cash provided by (used in) operating activities	579,227
 <b>Cash flows from investing activities</b>	
Purchases of certificate of deposit	(24,835)
Purchases of investments	(39,652)
Net cash provided by (used in) investing activities	(64,487)
<b>Net increase (decrease) in cash and cash equivalents</b>	514,740
<b>Cash and cash equivalents, beginning of year</b>	677,157
<b>Cash and cash equivalents, end of year</b>	\$ 1,191,897
 <b>Cash and cash equivalents classified as:</b>	
Cash and cash equivalents	\$ 1,067,082
Investments, cash portion	124,815
Total cash and cash equivalents	\$ 1,191,897
 <b>Reconciliation of increase (decrease) in net assets</b>	
<b>to net cash provided by (used in) operating activities</b>	
Increase (decrease) in net assets	\$ 321,599
Adjustments to reconcile increase (decrease) in net assets	
to net cash provided by (used in) operating activities:	
Depreciation	14,822
(Increase) decrease in grant, contract and other receivables	(26,881)
(Increase) decrease in prepaid expenses	(5,831)
Increase (decrease) in accounts payable and accrued expenses	(1,931)
Increase (decrease) in refundable advance	118,693
Increase (decrease) in deferred compensation payable	158,756
Total adjustments	257,628
<b>Net cash provided by (used in) operating activities</b>	\$ 579,227

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

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of The Family C.A.F.E., Inc. (the “Organization”) which affect significant elements of the accompanying financial statements:

(a) **Organization and purpose**—The Organization was incorporated in Florida on October 8, 1998, as The Family C.A.F.E., Inc. The Organization offers information and training opportunities to individuals with disabilities and special health care needs, self-advocates and their families in a family-centered and collaborative environment. The Organization plans and arranges a statewide conference that provides families and self-advocates with a forum to educate themselves on how to utilize the programs available, enabling the greatest participation possible by any and all interested parties.

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

Property and equipment with a value greater than \$1,000 and an estimated useful life of at least one year is recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five to ten years.

(c) **Income taxes**—The Organization is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization’s income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

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

(d) **Cash and cash equivalents**—For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, amounts in demand deposits held with banks, and short-term investments with an original maturity date of ninety days or less.

(e) **Certificate of deposit**—Time deposits with original maturities greater than 90 days are not considered cash equivalents and are presented separately as certificates of deposit (CDs). CDs are carried at amortized cost (cost plus accrued interest), which approximates fair value, and interest income is recognized as earned. As of September 30, 2025, the Organization held CDs totaling \$539,697, presented as current assets.

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

(1) **Summary of Significant Accounting Policies:** (Continued)

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

(g) **Basis of accounting**—The financial statements have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables and other liabilities.

(h) **Functional allocation of expenses**—The costs of providing the various program services and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

(i) **Contributions**—The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Contributed property and equipment is recorded at fair value at the date of donation. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service.

The value of donated professional services, if any, is included as in-kind contributions and related expense in the financial statements. The value of these donations is based upon current rates for similar services. In addition, the Organization receives a significant amount of donated services from unpaid volunteers who assist the Organization. No amounts have been recognized in the Statement of Activities because the criteria for recognition has not been satisfied.

Contributed materials and supplies are valued using estimated U.S. wholesale prices (principal market) of identical or similar products using pricing data under a “like-kind” methodology considering the goods’ condition and utility for use at the time of the contribution.

(j) **Exhibitor fees**—Exhibitor Fees, which are nonrefundable, are comprised only of an exchange element based on the benefits received. Exhibitor fees are recognized as revenue when the exhibitor exhibits at the conference. Payments are required before the conference is held and amounts received in advance are deferred to the applicable period.

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

(1) **Summary of Significant Accounting Policies:** (Continued)

(k) **Grant, contract, and other receivables**—Grant, contract and other receivables are stated at the amount management expects to collect from balances outstanding at year-end. Based on management’s assessment of the credit history with grantors and contractors having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year end will be immaterial.

(l) **Investments**—Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Statement of Financial Position. Net investment return/(loss) is reported in the Statements of Activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statement of Financial Position.

(m) **Grant and contract revenue recognition**—A portion of the Organization’s revenue is grant and contract revenue from federal and state agencies. The Organization recognizes contract revenue (up to the contract ceiling) from its contracts over a period which represents the service period for certain contracts, or to the extent of expenses. Revenue recognition depends on the contract. A substantial portion of the revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position. At September 30, 2025, \$118,693 had been received in advance.

(n) **Net assets**—Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*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 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.

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

(2) **Concentrations of Credit Risk:**

The more significant concentrations of credit risk are as follows:

(a) **Demand deposits**—The Organization maintains cash deposits with multiple financial institutions. The Organization has no policy requiring collateral to support its deposits, although all deposits with these institutions are insured by the Federal Deposit Insurance Corporation up to FDIC limits.

(b) **Grant, contract and other receivables**—The Organization’s receivables are for amounts due under grants and contracts with the federal, state and local government agencies. The Organization has no policy requiring collateral or other security to support its receivables.

(c) **Financial instruments**—Financial instruments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Credit risk is a consequence of carrying investment positions. To manage credit risk, the Organization holds investments with a broker that is covered by SIPC (Securities Investor Protection Corporation); however, this does not protect against loss due to market fluctuation.

(3) **Significant Funding Source:**

The Organization receives approximately 73% of its funding from state and federal agencies. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization’s programs and activities.

(4) **Property and Equipment:**

The following is a summary of property and equipment at September 30, 2025:

Land	\$ 114,084
Buildings	213,828
Building improvements	179,533
Furniture and fixtures	5,907
Computers and equipment	<u>4,990</u>
	518,342
Less: accumulated depreciation	<u>33,557</u>
Total	<u>\$ 484,785</u>

(5) **Contingencies:**

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

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**(6) Florida Department of Education Payable:**

Amounts received for cost reimbursement grant contracts that are not spent by the end of the grant term are required to be paid back to the grantor at the end of the grant term. These amounts are recorded as Florida Department of Education payable in the financial statements.

The amounts payable to the grantor as of September 30, 2025, are as follows:

Contract Year	Contract Number	Amount
2019-2020	37F-90745-0Q001	\$ 215,767

**(7) In-kind Donations:**

In-kind donations are recorded at fair value at the date of donation. Contributed program materials and supplies, are valued using estimated U.S. wholesale prices (principal market) of identical or similar products using pricing data under a “like-kind” methodology considering the goods’ condition and utility for use at the time of the contribution. Donations for The Annual Family Café Conference consisted of program services and supplies totaling \$15,000 and \$3,961, respectively, for the year ended September 30, 2025.

**(8) Investments and Fair Value Measurements:**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an 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. The following is a brief description of the three levels within the fair value hierarchy that prioritize the inputs to valuation techniques:

- **Level 1:** Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2:** Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities that are not active. Such inputs may include interest rates and yield curves, volatilities, prepayment speeds, credit risks, and default rates.
- **Level 3:** Unobservable inputs to measure fair value of assets and liabilities for which there is little, if any market activity at the measurement date, using reasonable inputs and assumptions based upon the best information at the time, to the extent that inputs are available without undue cost and effort.

The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**(8) Investments and Fair Value Measurements:** (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2025.

*Mutual funds*– Valued at quoted market prices.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Organization’s investments include assets designated to fund its obligations under the deferred compensation agreement, and accordingly, changes in the value of those investments are associated with changes in the related deferred compensation liability. The following is a summary of the valuation as of September 30, 2025, for the Organization’s investments based upon the three levels defined above:

	Fair Value	Quoted Prices (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Equity mutual funds	\$ 467,979	\$ 467,979	\$ –	\$ –
Fixed income mutual funds	23,470	23,470	–	–
Total investments at fair value	<u>\$ 491,449</u>	<u>\$ 491,449</u>	<u>\$ –</u>	<u>\$ –</u>

**(9) Deferred Compensation Plan:**

The Organization has non-qualified deferred compensation agreements with two key employees funded by unrestricted, discretionary funds. The agreements provide for cash compensation, contingent on certain conditions, to be paid out as individual agreement conditions are met. The Organization reports the present value of the estimated future benefit as a liability on the Statement of Financial Position. During the year, the Organization recognized expense of \$36,429 for the two key employees. These expenses are included in salaries and benefits on the Statement of Functional Expenses for the year ended September 30, 2025. Amounts earned but not paid out are invested by the Organization in accordance with the Organization’s investment policy until the key employee elects to receive a payout.

**(10) Defined Contribution Plan:**

The Organization sponsors a defined contribution SIMPLE IRA retirement plan covering all employees. The Organization provides an annual contribution of 3% of an eligible employee’s salary. Contributions to the plan for the year ended September 30, 2025, were \$7,691.

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

(11) **Related Party Transactions:**

The Organization identified related parties; however, there were no material related-party transactions during the year ended September 30, 2025.

(12) **Net Assets with Donor Restrictions:**

Net assets with donor restrictions consist of the following at September 30, 2025:

Equipment	\$ 4,000
Total	<u>\$ 4,000</u>

(13) **Liquidity and Availability:**

Financial assets available for general expenditure, that is, without donor restrictions or internally board designations limiting their use, within one year of the Statement of Financial Position date, comprise the following:

Cash and cash equivalents	\$ 1,067,082
Certificate of deposit	539,697
Grants and other receivables	278,848
Purpose restrictions	(4,000)
Financial assets available to meet cash needs for general expenditures	<u>\$ 1,881,627</u>

(14) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through April 14, 2026, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

(15) **Restatement of Net Assets:**

Subsequent to the issuance of the Organization's September 30, 2024, financial statements, it was determined that prior year audit adjustments to record a grant receivable and a refundable advance had been incorrectly calculated and recorded. This error originated from an incorrectly calculated audit adjustment, provided by the auditors'; however, it was not detected during the financial statement preparation and review process prior to issuance.

In accordance with generally accepted accounting principles, the error has been corrected as a prior period adjustment. As a result of this correction, a grant receivable was understated and net assets were understated by \$88,140; and a refundable advance was overstated and net assets understated by \$27,885 as of September 30, 2024. Accordingly, beginning net assets for fiscal year 2025 have been restated to reflect this \$116,025 adjustment. There was no impact on current year revenues or expenses as a result of this correction.

**THE FAMILY C.A.F.E., INC.**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<u>State Agency / Pass Through Entity / State Project</u>	<u>CSFA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
<b><u>STATE FINANCIAL ASSISTANCE</u></b>			
<b>Florida Department of Education</b>			
Direct Programs:			
Family CAFÉ	48.149	37F-90745-5Q001	\$ 1,138,519
Family CAFÉ	48.149	37F-90745-6Q001	87,757
<b>Total State Financial Assistance</b>			<u>\$ 1,226,276</u>

See accompanying Notes to the Schedule of  
State Financial Assistance.

**THE FAMILY C.A.F.E., INC.**  
**NOTES TO THE SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

(1) **Basis of Presentation:**

The accompanying Schedule of State Financial Assistance includes state award activity of The Family C.A.F.E., Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements.

(2) **Subrecipients:**

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

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors,  
The Family C.A.F.E., Inc.:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of The Family C.A.F.E., Inc. (the "Organization"), which comprise the Statement of Financial Position as of September 30, 2025, and the related statements of activities, statement of functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated April 14, 2026.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 Organization'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

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

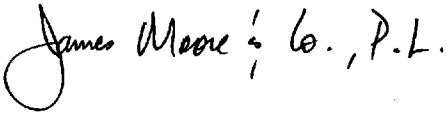
As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

## **The Family C.A.F.E., Inc.'s Response to Findings**

The Organization's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. 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.



Tallahassee, Florida  
April 14, 2026

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

To the Board of Directors,  
The Family C.A.F.E., Inc.:

**Report on Compliance for Each Major State Project**

***Opinion on Each State Project***

We have audited The Family C.A.F.E., Inc.'s (the "Organization") compliance with the types of compliance requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major state projects for the year ended September 30, 2025. The Organization's major state projects are identified in summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state projects for the year ended September 30, 2025.

***Basis for Opinion on Each State Project***

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; and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards are further described in the Auditors' 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 state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 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 Chapter 10.650, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.650, Rules of the Auditor General we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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 Chapter 10.650, Rules of the Auditor General, 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.

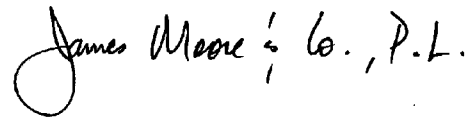
### **Report on Internal Control over Compliance**

*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 state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or as combination of deficiencies, in internal control over compliance with the type of compliance requirement of a state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and results of that testing based on the requirements of the Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large, looped initial "J".

Tallahassee, Florida  
April 14, 2026

**THE FAMILY CAFE, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

**I. Summary of Auditors' Results:**

*Financial Statements*

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?      yes   X   no

*State Financial Assistance*

Internal control over major state projects:

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

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

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

Identification of major projects:

<b>State Projects</b>	<b>State CSFA Number</b>
Family CAFÉ	48.149
Dollar threshold used to distinguish between type A and type B program:	\$367,883

**THE FAMILY CAFE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

**II. Financial Statement Findings:**

**Finding 2025-001: Material Adjustments and Preparation of Financial Statements**

**Criteria:** Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”), including the design and implementation of internal controls to ensure financial information is accurate and complete. Effective internal controls should include procedures to review and verify the accuracy of all material journal entries and audit adjustments prior to posting and issuance of the financial statements. A properly designed system of internal control should provide a reasonable basis for reliable financial reporting.

**Condition:** An audit adjustment proposed and recorded in 2024, which originated from a 2020 auditors-proposed adjustment, was incorrectly calculated. The adjustment recorded increased grant receivable by \$61,481 and refundable advance by \$27,885; however, the correct adjustment should have been a \$149,621 increase to grant receivable and zero adjustment to refundable advance, resulting in an \$88,140 understatement of grant receivable, \$27,885 overstatement of refundable advance, and \$116,025 understatement of net assets in the prior year financial statements.

**Cause:** The error originated from an auditors-proposed adjustment in 2020; management did not have review procedures in place to independently verify the accuracy of material audit adjustments.

**Effect:** As a result, the prior year financial statements were materially misstated due to the understatement of a grant receivable by \$88,140 and overstatement of refundable advance by \$27,885. The auditor adjustment errors required correction through a prior period restatement in the current year financial statements.

**Recommendation:** We recommend enhancing review procedures related to audit adjustments and the year-end closing process.

**III. State Project Findings and Questioned Costs: None.**

**IV. Management letter in Accordance with Chapter 10.650, Rules of the State of Florida, Office of the Auditor General:** No management letter pursuant to Sections 215.97(9)(f) and 215.97(10)(d), Florida Statutes is required since there are no items related to state financial assistance required to be reported in the management letter, not already reported in this schedule.

**V. Summary Schedule of Prior Audit Findings:** Not applicable, since there were no audit findings included in the prior audit’s schedule of findings and questioned costs relating to state financial assistance



713 East Park Avenue  
Tallahassee, FL 32301

Corrective Action Plan to Address Finding in the 2024-2025 Financial Audit

**2025-001 – Significant Adjustments**

Management will strengthen internal controls over financial reporting by enhancing review procedures related to audit adjustments and the year-end closing process.

*Seri Fahey*



April 14, 2026

To the Board of Directors of  
The Family C.A.F.E., Inc.  
713 East Park Avenue  
Tallahassee, Florida 32301

We have audited the financial statements of The Family C.A.F.E., Inc. (the “Organization”), as of and for the year ended September 30, 2025, and have issued our report thereon dated April 14, 2026. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated August 26, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding a material weakness and other matters noted during our audit in a separate letter to you dated April 14, 2026.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others within the firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

In order to eliminate threats to independence related to nonattest services that we provide you, we have instituted a quality control review over all nonattest work. In addition, in the engagement letter, we identified a person within your organization with the skills, knowledge and expertise to review our nonattest work on your behalf.

### **Significant Risks Identified**

Professional standards require that we, as auditors, identify significant risks that impact the audit based upon the nature of the organization and design our audit procedures to adequately address those risks. As part of the audit process, we have identified the following significant risks, which are being communicated solely to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit:

- Override of internal controls by management
- Improper revenue recognition due to fraud.
- Use of restricted resources

Our audit was designed to adequately address the above risks, and no issues were noted that impacted our ability to render an opinion on the financial statements.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Organization is included in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended September 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No significant accounting estimates were noted in the current year.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Organization's financial statements relate to contingencies, subsequent events, and the Florida Department of Education Payable.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We identified no such transactions.

### **Identified or Suspected Fraud**

We have not identified or obtained information that indicates that fraud may have occurred.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of our audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. See below for a summary of uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- Proposed adjustment to correct the recording of fiscal year 2024 retirement expense recorded in the current year. The effects of the adjustment would be a decrease to retirement expense and decrease to net assets in the amount of \$8,012.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. See below for a summary of material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

- Adjustment to correct the recording of fiscal year 2024 grant receivable for \$88,140 and refundable advance for \$27,885, resulting in a \$116,025 increase to net assets.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Organization's financial statements or the auditors' report. No such disagreements arose during the course of our audit.

### **Circumstances that Affect the Form and Content of the Auditors' Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. We identified no such circumstances.

### **Representations Requested from Management**

We have requested certain representations from management, which are included in the attached letter dated April 14, 2026.

### **Management Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings or Issues**

In our normal course of our professional association with the Organization, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Organization's auditors.

#### **Fixed Asset Capitalization Threshold**

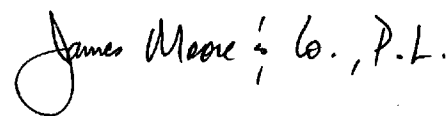
The Organization's current threshold to capitalize fixed assets is \$1,000, which is below the recently modified fixed asset capitalization threshold in Uniform Guidance of \$10,000. We recommend the Organization increase its threshold to match the level allowed by Uniform Guidance to reduce administrative burden associated with recording and tracking low-cost items.

#### **Due to Grantor**

In 2019-2020 contract year, the Organization received approximately \$215,000 from the Florida Department of Education (DOE), but was unable to spend the funds as the grant period had ended. The Organization is currently holding the funds as a liability on the statement of net position. We recommend the Organization obtain direction in writing from DOE regarding whether these funds should be returned or spent for other purposes.

This report is intended solely for the information and use of the Board of Directors and management of The Family C.A.F.E., Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



JAMES MOORE & CO., P.L.



713 E. Park Ave.  
Tallahassee, FL 32301

April 14, 2026

James Moore & Co., P.L.  
1983 Centre Pointe Blvd, Suite 200  
Tallahassee, FL 32308

This representation letter is provided in connection with your audit of the financial statements of The Family C.A.F.E., Inc. (the Organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in light of surrounding circumstances, there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 26, 2025, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States (U.S. GAAP).
2. The financial statements referred to above are fairly presented in accordance with U.S. GAAP and include all proper classifications, required supplementary information, and note disclosure.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With respect to the following nonattest services performed by you: preparation of financial statements, preparation of depreciation schedule, preparation of the IRS Form 990, and the preparation of the data collection form (if applicable), we have performed the following:
  - a. Made all management decisions and performed all management functions;

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850/224-4670 • 888/309-CAFÉ (2233) toll free • 850/224-4674 fax

- b. Designated an individual (Lori Fahey) with suitable skill, knowledge, or experience to oversee the services;
  - c. Evaluated the adequacy and results of the services performed;
  - d. Evaluated and accepted responsibility for the results of the services performed;
  - e. Established and maintained internal controls, including monitoring ongoing activities.
6. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
10. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements are as follows:
  - a. Retirement expense was recorded in the wrong period resulting in an overstatement of retirement expense and net assets of \$8,012, as of September 30, 2025.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12. With regards to items reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out stated course of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair value are complete, adequate, and in conformity with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
13. All assets and liabilities in the Organization's control are included in the financial statements.
14. Net assets presented in the financial statements of financial position are appropriately classified, and reclassifications between net asset classes are appropriate.
15. We have maintained the composition of the Organization's assets in amounts needed to comply with all donor restrictions.
16. The Organization's disclosed tax-exempt status is accurate.

17. In FYE 2020, \$215,767 of unspent DOE funds were included on the final expenditure 399 report, even though these funds were not spent (and therefore earned) by the organization. Since these funds were not truly expended by the organization within the allotted grant period, they are required to be returned to DOE per the contract under special terms and conditions for unexpended funds. Family Cafe has reached out to DOE in prior years and they have no mechanism to receive the funds. DOE has not asked for the funds back, and there is no expectation that they will do so. The organization will continue to leave on the books as liability as this is the most conservative approach.
18. The Organization has disclosed all matters of taxation that are deemed to be reasonably uncertain including, but not limited to, aggressive tax elections, the status or results of IRS examinations, provisions for unpaid unrelated business income taxes and tax benefits to the extent that the Organization believes that it is "more likely than not" that its tax positions will be sustained upon IRS examination.
19. The basis used for the allocation of functional expenses is reasonable.
20. Internal controls over the receipt and recording of contributions are adequate.
21. The Organization has filed Federal and state income tax returns through 2023. However, the Organization's income tax returns are subject to examination by the IRS generally for three years after they were filed. The Organization recognizes tax benefits only to the extent that it is "more likely than not" that its tax positions will be sustained upon IRS examination. Accordingly, any provision for unpaid income taxes (liability for unrecognized tax benefits) in the balance sheet would reflect all tax positions that the Organization believes do not have greater than a 50% chance of realization after examination. The Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.
22. We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting information into a working trial balance based on management's chart of accounts.

### Information Provided

23. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, meeting minutes, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
24. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
26. We have provided to you our evaluation of the Organization's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.

27. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
28. We have no instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
30. We have a process to track the status of audit findings and recommendations.
31. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
32. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective action, for the report.
33. We have no knowledge of allegations of fraud, or suspected fraud, affecting the Organization's financial statements communicated by employees, former employees, vendors, regulators, or others.
34. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
35. We have disclosed to you the identity of the Organization's related parties and all the related party relationships and transactions of which we are aware.
36. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
37. The Organization has no plans or intentions that mat materially affect the carrying value or classifications of assets and liabilities.
38. We have disclosed to you all guarantees, whether written or oral, under which the Organization is contingently liable.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts.
40. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification (ASC) 450, *Contingencies*.

- c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by ASC-450.
41. The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
  42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
  43. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
  44. The Family C.A.F.E., Inc. is an exempt Organization under Section 501 (c) 3 of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
  45. We have evaluated and classified any subsequent events as recognized or non-recognized and disclosed the date through which this determination was made. No events, including instances of noncompliance, have occurred subsequent to the statement of financial position date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

### Single Audit

#### **Section 215.97 Florida Statutes, Florida Single Audit Act ("Florida Single Audit Act") and Chapter 10.650, Rules of the State of Florida Office of the Auditor General ("Chapter 10.650")**

46. With respect to state financial assistance projects:
  - a. We are responsible for understanding and complying with and have complied with the requirements of Florida Single Audit Act and Chapter 10.650, Rules of the State of Florida Office of the Auditor General, including requirements relating to preparation of the schedule of expenditures of federal awards and state financial assistance.
  - b. We are responsible for the preparation and presentation of the schedule of expenditures of state financial assistance in accordance with the Florida Single Audit Act and Chapter 10.650. Rules of the State of Florida office of the Auditor General and have identified and disclosed in the schedule expenditures made during the audit period for all awards provided by state agencies in the form of grants, state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
  - c. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards and state financial assistance (SEFA) in accordance with the requirements of Chapter 10.650, Rules of the State of Florida Office of the Auditor General, and we believe the SEFA, including its form and content, is fairly presented in accordance with Chapter 10.650. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
  - d. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

- e. We have identified and disclosed to you all of our government programs and related activities subject to Section 215.97, Florida Statutes, Florida Single Audit Act, and Chapter 10.650, Rules of the State of Florida Office of the Auditor General.
- f. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our state financial assistance projects and have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major state financial assistance project.
- g. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to state projects that provide reasonable assurance that we are managing our state financial assistance in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our state projects. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
- h. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with state agencies or pass-through entities relating to state projects.
- i. We have received no requests from a state agency to audit one or more specific programs as a major state project. We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth in the State of Florida Department of Financial Services State Projects Compliance Supplement, relating to state financial assistance projects and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of state financial assistance projects resulting from other audits or program reviews.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the applicable compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken up to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-122, Cost Principles for Nonprofit Organizations, and Subpart C, Cost Sharing and Matching, of OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations, or Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) as applicable.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to state financial assistance project financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance) have occurred subsequent to the date as of which compliance was audited.
- r. State financial assistance project financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- s. The copies of state financial assistance financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective state agency or pass-through entity, as applicable.
- t. We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements to ensure that subrecipients have taken the appropriate and timely corrective action on findings.
- u. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- v. We have charged costs to state financial assistance projects in accordance with applicable cost principles.
- w. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Chapter 10.650, Rules of the State of Florida Office of the Auditor General, and we have provided you with all information on the status of the follow-up on prior audit findings by state awarding agencies and pass-through entities, including all management decisions.
- x. We are responsible for submitting and have accurately prepared the Auditor General Submittal Checklist as required by Chapter 10.650, Rules of the State of Florida Office of the Auditor General.
- y. We are responsible for preparing and implementing a corrective action plan for each audit finding.
- z. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

In Addition:

- aa. We are responsible for understanding and complying with the requirements of state statutes, regulations, and the terms and conditions of state financial assistance related to each of our state projects and have identified and disclosed to you state statutes, regulations, and the terms and conditions of state projects that are considered to have a direct and material effect on each major state project; and we have complied with these direct and material compliance requirements.
- bb. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for state financial assistance that provide reasonable assurance that we are managing our state financial assistance in compliance with state statutes, regulations, and the terms and conditions of the state financial assistance that could have a material effect on our state projects. Also, no changes have been made in the internal over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the period covered by the auditors' report.

*Lori Fahey*  
Chief Executive Officer

*Tanya Hansen*  
Accountant