FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.

FINANCIAL AND COMPLIANCE REPORTS FOR
THE CHILDREN'S TRUST CONTRACTS

JUNE 30, 2025

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GUTIERREZ MADARIAGA
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON
THE SCHEDULE OF EXPENDITURES OF
THE CHILDREN'S TRUST CONTRACTS

Board of Directors of
Federation of Families Miami-Dade Chapter, Inc.

Opinion

We have audited the accompanying Schedule of Expenditures (the "Schedule") of The Children's Trust contract (2410-8110, 2510-8110, 2414-8110 and 2514-8110) of Federation of Families Miami-Dade Chapter, Inc. (the "Organization") for the year ended June 30, 2025, and the related notes to the Schedule.

In our opinion, the accompanying schedule present fairly, in all material respects, expenditures of the Children's Trust Contracts (2410-8110, 2510-8110, 2414-8110 and 2514-8110) of Federation of Families Miami-Dade Chapter, Inc. as of June 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 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 the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule 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 a schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, 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 Schedule.
- 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 Schedule.

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.

Gutierrez Madariaga, CPA P.A.

GUTIERREZ MADARIAGA, CPA P.A.
Miami, Florida
December 8, 2025

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF EXPENDITURES OF THE CHILDREN'S TRUST CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2025

Contract Name	Contract Term	Contract Number	Contract Amount (1)	Total Contract Expenditures (2)	Fiscal Year Expenditures (3)
Group, Individual and Home Visitation	10/01/24 - 09/30/25	2510-8110	$ 381,500	$ 294,143	$ 294,143
After School Programs and Summer Camp	08/15/24 - 08/14/25	2514-8110	320,000	226,130	226,130
Group, Individual and Home Visitation	10/01/23 - 09/30/24	2410-8110	381,500	364,612	96,106
After School Programs and Summer Camp	08/15/23 - 08/14/24	2414-8110	320,000	281,148	47,735
Totals			$ 1,403,000	$ 1,166,033	$ 664,114

(1) This amount represents the total contract amount for the period of the contract.

(2) These amounts represent the total actual expenditures from the start of the contract through June 30, 2025.

(3) These amounts represent the total actual expenditures incurred from July 1, 2024 through June 30, 2025.

See accompanying notes to the Schedule.

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF THE CHILDREN'S TRUST CONTRACTS
FOR THE YEAR ENDED JUNE 30, 2025

1. ORGANIZATION AND NATURE OF ACTIVITIES

Federation of Families Miami-Dade Chapter, Inc. (the "Organization"), is a 501c 3 not for profit organization and the local chapter of the National Federation of Families for Children's Mental Health, a family-run organization linking over 120 chapters and state organizations focused on the challenges of children and youth with behavioral health needs and their families. The Organization collaborates with other organizations to improved behavioral health services in a manner that is responsive to the cultural diversity of the community.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation
The accompanying Schedule of Expenditures of The Children's Trust Contracts is presented on the accrual basis of accounting and include expenses incurred by the Organization during the year ended June 30, 2025.

Allocation of Expenditures
Expenditures are invoiced in accordance with the budget as approved by The Children's Trust. As The Children's Trust Contract is a cost reimbursement method of payment, expenditures allocated to The Children's Trust Contract(s) are based on the specific identification of costs to The Children's Trust program.

3. ADVANCES

None noted.

4. DUE TO THE CHILDREN'S TRUST:

None noted.

5. CAPITAL EQUIPMENT EXPENDITURES

Capital equipment is defined by The Children's Trust as individual items with a value of $1,000 or greater which have a life expectancy of more than one year. Expenditures for capital equipment equal to or greater than $10,000, purchased with The Children's Trust funds, become assets of The Children's Trust, and are owned by The Children's Trust unless the capital equipment is fully depreciated and in the possession of the Organization. Purchases of capital equipment greater than or equal to $1,000 and less than $10,000, with The Children's Trust funds, become assets of the Organization. All capital equipment purchased with The Children's Trust funds are intended for The Children's Trust funded programs. During the year ended June 30, 2025, the Organization purchased no capital equipment.

6. OPERATING LEASE/RENT EXPENSE

The Organization rents the facility where it provides the service contracted for by The Children's Trust. For the year ended June 30, 2025, there was no rent expense reimbursed by The Children's Trust in relation to the contracts.

7. DEPARTMENT OF CHILDREN AND FAMILIES SITE LICENSES ("DCF")

For the year ended June 30, 2025 there were no instances or lapses of DCF license coverage for the contracts disclosed in the Schedule of Expenditures of The Children's Trust Contracts.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH OF THE CHILDREN'S TRUST CONTRACTS AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Directors of
Federation of Families Miami-Dade Chapter, Inc.

Opinion on Compliance of the Children's Trust Contracts

We have audited Federation of Families Miami-Dade Chapter, Inc. (the "Organization") compliance with the types of compliance requirements described in The Children's Trust contracts that could have a direct and material effect on each of the Organization's contracts with The Children's Trust (2410-8110, 2510-8110, 2414-8110 and 2514-8110) for the year ended June 30, 2025.

In our opinion, the Organization has complied, all material aspects, with the compliance requirements referred to above that have a direct and material effect on each of the Children's Trust Contracts (2410-8110, 2510-8110, 2414-8110 and 2514-8110) for the year ended June 30, 2025.

Basis for Opinion on Each of the Children's Trust Contracts

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and The Children's Trust Contracts. Our responsibilities under those standards and the Children's Trust contracts are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each of the Children's Trust contracts. 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 Children's Trust Contracts.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and The Children's Trust contracts will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 The Children's Trust contracts as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Children's Trust, 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 Children's Trust contracts, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Gutierrez Madariaga, CPA P.A.

GUTIERREZ MADARIAGA, CPA P.A.
Miami, Florida
December 8, 2025

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

The Children's Trust Contracts Program Specific Audit

Type of auditors' report issued:	*Unmodified*
Internal control over program:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Any audit findings or questioned costs?	No
Amount of questioned cost(s) due to The Children's Trust	None noted

SECTION II – FINDINGS AND RESPONSES–THE CHILDREN'S TRUST CONTRACTS PROGRAM SPECIFIC AUDIT

Current Year:
None noted

Prior Year:
None noted