

PARENT TO PARENT OF MIAMI, INC.

FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION, AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2025

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PAUL A. GARCIA, CPA/CFF,CVA
ERIC E. SANTA MARÍA, CPA/ABV/CFF, CAA
PEDRO M. DE ARMAS, CPA
ALEX M. TRUJILLO, CPA

PRINCIPAL
ILIANA M. LARCADA, CFE
MONIQUE BUSTAMANTE, CPA
ALEXANDER P. MONTERO, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF
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NATIONAL ASSOCIATION OF
CERTIFIED VALUATION ANALYSTS
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Parent to Parent of Miami, Inc.
Miami, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Parent to Parent of Miami, Inc. (the "Organization") (a "nonprofit 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 financial statements referred to above 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 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and

fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 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 the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

García Santa María De Armas Trujillo, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
January 26, 2026

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2025

ASSETS

CURRENT ASSETS

Cash	\$ 670,392
Grants receivable	114,988
Prepaid expenses	<u>25,978</u>
TOTAL CURRENT ASSETS	811,358

Right-of-use asset - operating lease	210,981
Other assets	<u>9,680</u>

TOTAL ASSETS	<u><u>\$ 1,032,019</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 18,883
Deferred revenue	71,650
Lease liability - operating lease, current portion	<u>113,446</u>
TOTAL CURRENT LIABILITIES	203,979

Lease liability - operating lease, net of current portion	<u>106,330</u>
TOTAL LIABILITIES	310,309

NET ASSETS

Without donor restriction	721,710
With donor restriction	<u>-</u>
TOTAL NET ASSETS	<u>721,710</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,032,019</u></u>
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The accompanying notes are an integral part of these financial statements.

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
SUPPORT AND REVENUES			
Grants	\$ 1,014,931	\$ -	\$ 1,014,931
Contributions	132,082	-	132,082
Special events, net of \$52,802 in costs	53,346	-	53,346
Other income	30,478	-	30,478
TOTAL SUPPORT AND REVENUE	<u>1,230,837</u>	<u>-</u>	<u>1,230,837</u>
EXPENSES			
Program services	1,014,488	-	1,014,488
General and Administrative Expenses	86,160	-	86,160
Fundraising Expenses	259	-	259
TOTAL EXPENSES	<u>1,100,907</u>	<u>-</u>	<u>1,100,907</u>
CHANGE IN NET ASSETS	129,930	-	129,930
NET ASSETS, BEGINNING OF YEAR	<u>591,780</u>	<u>-</u>	<u>591,780</u>
NET ASSETS, END OF YEAR	<u>\$ 721,710</u>	<u>\$ -</u>	<u>\$ 721,710</u>

The accompanying notes are an integral part of these financial statements.

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Program	Supporting		
	Services	Services		
	Education	General & Administrative	Fundraising	Total Expenses
<u>FUNCTIONAL EXPENSES</u>				
Salaries and benefits	\$ 741,209	\$ 24,883	\$ -	\$ 766,092
Direct program expenses	11,073	17,283	-	28,356
Occupancy	134,797	1,683	-	136,480
Office supplies and expenses	28,655	15,876	259	44,790
Professional fees	78,389	18,676	-	97,065
Insurance	12,728	827	-	13,555
Travel	7,637	-	-	7,637
Miscellaneous	-	6,451	-	6,451
Bad debt expense	-	481	-	481
TOTAL FUNCTIONAL EXPENSES	<u>\$ 1,014,488</u>	<u>\$ 86,160</u>	<u>\$ 259</u>	<u>\$ 1,100,907</u>

The accompanying notes are an integral part of these financial statements.

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 129,930
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Amortization of right-of-use asset - operating lease	99,503
Change in right-of-use liability	(99,570)
Increase in grants receivable	(16,848)
Increase in prepaid expenses	(6,757)
Decrease in accounts payable and accrued expenses	(10,300)
Increase in deferred revenue	26,350
Total adjustments	<u>(7,622)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>122,308</u>
 NET INCREASE IN CASH	 122,308
 CASH - BEGINNING OF YEAR	 <u>548,084</u>
 CASH - END OF YEAR	 <u>\$ 670,392</u>
 <u>Supplemental disclosures of cash flow information:</u>	
Right-of-use assets obtained in exchange for lease obligations:	
Operating lease	<u>\$ 28,410</u>

The accompanying notes are an integral part of these financial statements.

**PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS

Organization

Parent to Parent of Miami, Inc. (the “Organization”) is a not-for-profit organization whose objective is to provide information, referrals, educational training, peer support, support groups, advocacy and emergency assistance to families who have children and adults with developmental disabilities and other special needs in Miami-Dade county of the State of Florida.

Basis of Accounting and Presentation

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting and in accordance with generally accepted accounting principles in the United States of America.

Resources are classified for accounting and reporting purposes into two classes of net assets, according to externally imposed restrictions:

Net Assets Without Donor Restriction

The portion of the net assets of the Organization that can be used subject only to the broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws. In some cases, the use of these resources is also subject to limits resulting from contractual agreements with suppliers, creditors, and others entered into by the Organization in the course of its business. The Organization has the greatest ability to choose when using these resources. Net assets without donor restriction generally result from contributions and support that are not subject to donor-imposed restrictions, and income from investing excess operating cash, reduced by expenses incurred in providing services, raising contributions, and performing administrative functions.

Net Assets With Donor Restriction

The portion of the net assets of the Organization that is subject to either donor-imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Organization’s choices when using these resources because the Organization has a fiduciary responsibility to its donors to follow the donor’s instructions. Net assets with donor restriction generally result from donor-restricted contributions. The Organization had no net assets with donor restrictions as of September 30, 2025.

Revenue and Revenue Recognition

The Organization’s principal sources of revenue are derived from local and federal grants and contributions.

Grant Revenue

Grant funding is derived from cost-reimbursable federal and local contracts and grants, which include conditions related to certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures or has satisfied the performance requirements in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures or satisfying the specific performance requirements are reported as refundable advances in the statement of financial position. The Organization did not have any refundable advances on these contracts and grants as of September 30, 2025. Based on the Organization’s experience with the grantors, management has determined that the related grants receivable are fully collectible. Consequently, no allowance is included in the accompanying financial statements.

**PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS (Continued)

Revenue and Revenue Recognition (Continued)

Contributions

The Organization recognizes contributions when cash, securities or other assets or an unconditional promise to give is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized as revenue until the conditions on which they depend have been met. All contributions are considered to be available for general use unless specifically restricted by the donor. All contributions receivable and amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restriction as an increase to that net asset classes. When a restriction expires, restricted net assets are reclassified to net assets without donor restriction and reported in the statements of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting periods are reported as without donor restriction.

Special Events

The Organization conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event (the exchange component), and a portion represents a contribution to the Organization. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Organization. The contribution components is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Organization, are recorded as costs of the direct donor benefits in the statement of activities.

Property and Equipment, net

Property and equipment are recorded at cost. Depreciation is provided for on the straight-line method over the estimated useful lives of the assets. Cost of major additions and improvements over \$1,000 are capitalized and expenditures for maintenance and repairs which do not extend the useful life of the assets are expensed. Donated equipment is recorded at fair market value at the date of the gift.

Grants Receivables

Grants receivables consist primarily of amounts due from grantor under the Organization's grant agreements. Grants receivables are stated at estimated net realizable value. No allowance was recorded as of September 30, 2025.

Contributed Goods and Services

Contributed goods and services are reflected in the financial statements at their estimated fair value, if reasonably determinable. The contributions of services are recognized if these services received (a) create or enhance nonfinancial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Restricted Contributions Whose Restrictions Are Met in the Same Reporting Period

Donor restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction.

PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS (Continued)

Income Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and has been classified by the Internal Revenue Service as a publicly supported organization. Management has concluded that the Organization has properly maintained their exempt status. In accordance with GAAP, the Organization has concluded that there are no uncertain tax positions and has further concluded that revenue within the statement of activities has been properly classified as exempt for the year ended September 30, 2025. Tax years after 2022 are subject to examination by taxing authorities; there are no examinations being conducted.

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 the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Concentration of Credit Risk for Cash Held at Banks

The Organization maintains bank accounts in U.S. banks, which at times, may exceed federally insured limits. The Organization has not experienced any losses on such accounts and believes it is not exposed to any significant risk on bank deposit accounts. At September 30, 2025, cash held in banks and exceeded federally insured limits by \$393,701. The Organization has not experienced any losses in its deposit accounts.

FASB ASC 842, Leases

The Organization determines if a contract contains a lease at inception of the contract. GAAP requires that the Organization's leases be evaluated and classified as operating or finance leases for financial reporting purposes. The classification evaluation begins at the date the Organization takes possession of the premises (the "commencement date"), and the lease term used in the evaluation includes the noncancellable period for which the Organization has the right to use the underlying asset, together with renewal option periods when the exercise of the renewal option is reasonably certain and failure to exercise such option would result in an economic penalty. The Organization made an accounting policy election under Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 842, Leases, not to recognize right-of-use assets and lease liabilities for leases with a term of twelve months or less. In addition, the Organization elected certain other available practical expedients for new or amended leases post Topic 842 effective date. The Organization has an operating lease for office space in Miami as well as office equipment and has no finance leases.

The lease term used for straight-line rent expense is calculated from the commencement date through the lease termination date, including any options where exercise is reasonably certain and failure to exercise such option would result in an economic penalty. The lease term of the Organization's operating lease as of the date of inception is for approximately 5 years. The Organization records rent expense on a straight-line basis beginning on the commencement date. Because the Organization's lease did not provide an explicit or implicit rate of return, the Organization elected to use the risk-free rate as the discount rate in determining the present value of the lease payments.

PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS (Continued)

FASB ASC 842, Leases (Continued)

All operating lease rent expenses are included in the accompanying statement of activities and changes in net assets. The Organization’s operating lease liability calculation is the total rent payable during the lease term, including rent escalations in which the amount of future rent is certain or fixed on the straight-line basis over the term of the lease. A corresponding operating lease asset is also recorded equaling the initial amount of the operating lease liability, plus any lease payments made to the lessor before or at the lease commencement date and initial direct costs incurred, less any lease incentives received. The difference between the minimum rents paid and the straight-line rent is reflected with the associated operating lease right-of-use asset. (See Note 4).

Subsequent Events

Management has evaluated subsequent events through January 26, 2026, which is the date the financial statements were available to be issued.

NOTE 2 – GRANTS RECEIVABLE

Grants receivable at September 30, 2025 totaled \$114,988 and consists of amounts due from local and federal agencies. Amounts are expected to be collected in full. Amounts due at the beginning of the year totaled \$98,140 and were collected during the year ended September 30, 2025.

NOTE 3 – DEFERRED REVENUE

Deferred revenue consists of \$71,650 that were prepaid by donors in relation to special events as of September 30, 2025. Amounts deferred at the beginning of the year totaled \$45,300 and were recognized during the year ended September 30, 2025.

NOTE 4 – RIGHT-OF-USE ASSETS AND LIABILITIES

The Organization has a lease for office space ending in August 2027 and a new lease for office equipment ending in December 2028. An interest rate of 4.06% was used, which is the risk-free rate as of the implementation date, to discount the annual lease payments and recognize the intangible right to use the asset and the lease liability. During the year ended September 30, 2025, the lease expense of the right-of-use assets totaled approximately \$127,000. The weighted-average remaining lease term in years is 2.04.

Annual lease expenses are estimated as follows:

<u>September 30,</u>	
2026	\$ 113,446
2027	107,216
2028	6,384
2029	<u>1,596</u>
	228,642
Less: effects of discounting	<u>(8,866)</u>
	<u>\$ 219,776</u>

PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

NOTE 5 – COMMITMENTS AND CONTINGENCIES

The costs and unexpended funds reflected in the accompanying financial statements relating to government funded programs are subject to audit by the respective governmental agencies (funding sources). The possible disallowance by the related governmental agencies of any item charged to the program or request for the return of any unexpended funds cannot be determined at this time. No provision, for any liability that may result, has been made in the financial statements.

NOTE 6 – NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction consist of amounts received by the Organization whose use was limited by either the passage of time or stipulations set forth by the donor. As of September 30, 2025, net assets with donor restriction amounted to \$0.

NOTE 7 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 8 – ECONOMIC DEPENDENCE

The Organization provides a substantial portion of its program services with funds provided from two sources. A significant reduction in the level of this funding, if this were to occur, may have an effect on the Organization's programs and activities. Revenues received under these contracts represent approximately 11% and 71% of the Organization's total support and revenue for the year ended September 30, 2025.

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Organization has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations.

	<u>2025</u>
Cash	\$ 670,392
Grants receivable	<u>114,988</u>
Financial assets available to meet cash needs for general expenditures within one year:	<u>\$ 785,380</u>

SUPPLEMENTARY INFORMATION



PAUL A. GARCIA, CPA/CFF,CVA
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Parent to Parent of Miami, Inc.
Miami, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Parent to Parent of Miami, Inc. (the "Organization"), (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 26, 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

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.

García Santa María De Armas Trujillo, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
January 26, 2026

PARENT TO PARENT OF MIAMI, INC.

MANAGEMENT LETTER

SEPTEMBER 30, 2025

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PAUL A. GARCIA, CPA/CFF,CVA
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MANAGEMENT LETTER

To the Board of Directors
Parent to Parent of Miami, Inc.
Miami, Florida

Report on the Financial Statements

We have audited the financial statements of Parent to Parent of Miami, Inc. (the “Organization”), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated January 26, 2026.

Auditor’s Responsibility

We conducted our audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Report

We have issued our Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in the report, which are dated January 26, 2026, should be considered in conjunction with this management letter.

Management Letter

In planning and performing our audit of the financial statements of the Organization as of and for the year ended September 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization’s system of 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.

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

Purpose of this Letter

This communication is intended solely for the information and use of the Board of Directors, management, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

García Santa María De Armas Trujillo, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
January 26, 2026