

**4 Sisters Solutions, Inc.
Financial Statements
June 30, 2025
With Independent Auditor's Report**

4 Sisters Solutions, Inc.
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Independent Auditor's Report

To the Board of Directors of
4 Sisters Solutions, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of 4 Sisters Solutions, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, 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 4 Sisters Solutions, 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 ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). 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 4 Sisters Solutions, Inc. 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.

Substantial Doubt About the Organization's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Organization will continue as a going concern. As discussed in Note 8 to the financial statements, the Organization has suffered a significant loss from operations, has a net working capital deficiency, and has stated that substantial doubt exists about the Organization's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 8. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. 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 within one year after the date 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 March 26, 2026 on our consideration of 4 Sisters Solutions, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 4 Sisters Solutions, Inc.'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 4 Sisters Solutions, Inc.'s internal control over financial reporting and compliance.



March 26, 2026

4 Sisters Solutions, Inc.
Statement of Financial Position
June 30, 2025

Assets

Current assets

Cash	\$ 48,517
Grants receivable	6,723
Prepaid expenses	3,177
Total current assets	<u>58,417</u>

Property and equipment, net	7,547
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Total assets	<u><u>\$ 65,964</u></u>
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Liabilities and Net Assets

Liabilities

Current liabilities

Accounts payable and accrued expenses	53,563
Refundable advance	82,525
Line of credit	29,988
Note payable	50,361
Total liabilities	<u>216,437</u>

Net assets without donor restrictions	(150,473)
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Total liabilities and net assets	<u><u>\$ 65,964</u></u>
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The Notes to Financial Statements are an integral part of this statement.

4 Sisters Solutions, Inc.
Statement of Activities and Changes in Net Assets
Year Ended June 30, 2025

Revenues

Government grants	\$ 1,546,911
Other	4,344
Total revenues	<u>1,551,255</u>

Expenses

Program services

Permanency Primer	715,206
Full Service Case Management	661,982
Parent Advisory Council	70,088
Other programs	25,777
Total program services	<u>1,473,053</u>

Supporting services

Management and general	280,252
Fundraising	3,217
Total supporting services	<u>283,469</u>

Total expenses

1,756,522

Changes in net assets

(205,267)

Net assets without donor restrictions

Beginning of year	54,794
End of year	<u>\$ (150,473)</u>

The Notes to Financial Statements are an integral part of this statement.

4 Sisters Solutions, Inc.
Statement of Functional Expenses
Year Ended June 30, 2025

	Program Services					Supporting Services			Total
	Permanency Primer	Full Service Case Management	Parent Advisory Council	Other Programs	Total Program Services	Management and General	Fundraising		
Salaries and related expenses	\$ 537,967	\$ 606,875	\$ 67,569	\$ 9,207	\$ 1,221,618	\$ 120,078	\$ 200	\$ 1,341,896	
Professional services	156,428	600	-	-	157,028	80,972	-	238,000	
Client needs	14,924	36,520	756	16,442	68,642	4,298	-	72,940	
Office expenses	418	856	-	-	1,274	1,399	-	2,673	
Facilities and occupancy	-	-	-	-	-	8,598	-	8,598	
Utilities	1,105	-	-	-	1,105	12,308	-	13,413	
Travel and meetings	2,648	830	1,763	128	5,369	19,679	-	25,048	
Insurance	649	16,301	-	-	16,950	6,762	-	23,712	
Interest	-	-	-	-	-	5,322	-	5,322	
Depreciation	-	-	-	-	-	3,019	-	3,019	
Other expenses	1,067	-	-	-	1,067	17,817	3,017	21,901	
	<u>\$ 715,206</u>	<u>\$ 661,982</u>	<u>\$ 70,088</u>	<u>\$ 25,777</u>	<u>\$ 1,473,053</u>	<u>\$ 280,252</u>	<u>\$ 3,217</u>	<u>\$ 1,756,522</u>	

The Notes to Financial Statements are an integral part of this statement.

4 Sisters Solutions, Inc.
Statement of Cash Flows
Year Ended June 30, 2025

Operating activities

Changes in net assets \$ (205,267)

Adjustments to reconcile changes in net assets to net cash used in operating activities

Depreciation 3,019

Changes in operating assets and liabilities

Grants receivable 136,987

Prepaid expenses (2,603)

Accounts payable and accrued expenses (26,680)

Refundable advance 82,525

Net cash used in operating activities (12,019)

Financing activities

Repayment of line of credit (12)

Borrowings of note payable 100,096

Repayment of note payable (100,000)

Net cash provided by financing activities 84

Net change in cash and cash equivalents (11,935)

Cash

Beginning of year 60,452

End of year \$ 48,517

Supplemental cash flow information

Cash paid for interest \$ 5,322

The Notes to Financial Statements are an integral part of this statement.

4 Sisters Solutions, Inc.

Notes to Financial Statements

June 30, 2025

1. Nature of Organization

4 Sisters Solutions, Inc. (the "Organization") is a 501(c)(3) non-profit child welfare case management organization dedicated to the mission of "*preserving relationships first by safely maintaining and healing familial connections through a trauma-informed approach.*" Founded in 2022, the Florida-based Organization focuses on strengthening families and supporting parents and children involved in the child welfare system. Its work is rooted in a family-centered, strength-based, and trauma-informed model designed to overcome barriers in traditional case management and promote reunification.

A description of the Organization's core programs is as follows:

- *Permanency Primer*: A secondary case management service is focused exclusively on parent engagement, coaching, and support to parents involved in the child welfare system. Permanency Primers integrate Trust Based Relational Intervention and case management through an executive functioning coaching method of service delivery. Permanency Primer is a component of the Organization's full service case management model and can be a stand-alone service through a contractual partnership with other case management organizations or as a prevention service.
- *Full Service Case Management*: Case management is a service provided to families who have been referred by the Department of Children and Families in response to allegations of child abuse and/or neglect. As a Child Placing Agency, the Organization executes case management functions as defined in statute, Florida Administrative Codes (FAC), Child and Family Operating Procedures (CFOP), and lead agency contracts to achieve permanency, safety, and well-being goals of each family served.
- *Parent Advisory Council*: Through this contract the Organization assists parents in establishing an advisory council to the local Community Based Care lead agency.
- *Hope & Healing*: A secondary case management service focused on caregiver support, child well-being, and parent-child visitation. Hope & Healing is a component of the Organization's full service case management model.
- *Prevention*: Permanency Primer service provided to parents who have been diverted from the formal child welfare system or through non-child welfare referrals from the community or self-referrals. The goal is to support parents seeking stability for their family and to prevent child welfare system involvement.

2. Summary of Significant Accounting Policies

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

b. Basis of Accounting

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"). Financial reporting by not-for-profit organizations requires that resources be classified for accounting and reporting purposes into net asset categories according to donor-imposed restrictions.

c. Basis of Presentation

The Organization prepares its financial statements under the guidance of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958, *Not-for-Profit Entities*. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets. The net assets of the Organization are reported as follows:

Without Donor Restrictions: Net assets that are not subject to donor-imposed stipulations. These assets may, however, be subject to Board of Directors ("Board") designation and unavailable for use at management's discretion.

4 Sisters Solutions, Inc.
Notes to Financial Statements
June 30, 2025

With Donor Restrictions: Net assets that are subject to donor-imposed stipulations. These stipulations either require the Organization to maintain the net assets permanently, generally permitting all or part of the income earned on related assets be used for general or specific purposes or be met either by the completion of a stipulated action and/or the passage of time. At June 30, 2025, there were no assets with donor restrictions.

d. Government Grants and Grants Receivable

Revenue from government grants and other grants designated for use in specific activities is recognized in the period when the expenditures have been incurred in compliance with the grantor's restrictions. Cash received in excess of revenue recognized is recorded as refundable advance. Grant funds expended in advance of reimbursement from the funding source are classified as grants receivable in the statement of financial position. All amounts are expected to be collected within one year.

e. Contributions

Contributions, including unconditional promises to give, are recorded as made. All contributions are reported as an increase in net assets without donor restrictions unless specifically restricted by the donor. When a restriction is satisfied or expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due within one year are recorded at their net realizable value. Unconditional promises to give due after one year are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

f. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

g. Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation and consists of furniture and equipment. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets over 5 years. Expenditures for maintenance and repairs are charged to income as incurred; replacements and betterments that extend the useful lives are capitalized.

h. Functional Allocation of Expenses

The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas. A portion of general and administrative costs that benefit multiple functional areas (indirect costs) have been allocated across program and supporting services based on estimated time spent by employees involved with those areas. Other general and administrative expenses, including rent, repairs and maintenance, and utilities, are allocated based on a percentage of total square footage of owned and leased property utilized by each program and supporting service.

i. Advertising

Advertising costs are expensed as incurred. Advertising expense was \$5,570 for the year ended June 30, 2025.

j. Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC") and Florida income tax under Chapter 220 of the Florida Statutes. Therefore, the Organization has made no provision for income taxes in the accompanying financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the IRC. There was no unrelated business income for the year ended June 30, 2025.

4 Sisters Solutions, Inc.
Notes to Financial Statements
June 30, 2025

In accordance with FASB ASC Topic 740, *Income Taxes* ("Topic 740"), all entities are required to evaluate and disclose income tax risks. Topic 740 clarifies the accounting for uncertainty in tax positions and prescribes guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in the statement of financial position if the tax position is more likely than not to be sustained upon an examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the statement of activities. As of June 30, 2025, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

The Organization's income tax returns are subject to review and examination by federal authorities. The Organization is not aware of any activities that would jeopardize its tax-exempt status. The Organization is not aware of any activities that are subject to tax on unrelated business income, excise, or other taxes. Further, there are no income tax related penalties included in the financial statements.

k. Leases

Leases which are short-term or immaterial are expensed as the payments become due.

l. Subsequent Events

The Organization has evaluated subsequent events through March 26, 2026, the date which the financial statements were available to be issued. Based upon this evaluation, except as disclosed in Notes 5 and 6, the Organization has determined that no subsequent events have occurred which require adjustment to or disclosure in the financial statements.

3. Grants Receivable

Grants receivable consists of government and local grants due within one year as of June 30, 2025. The balance of grants receivable was \$143,710 as of July 1, 2024.

4. Property and Equipment, Net

Property and equipment, net consists of the following at June 30, 2025:

Furniture and equipment	\$ 15,094
Less: accumulated depreciation	(7,547)
Property and equipment, net	<u><u>\$ 7,547</u></u>

Depreciation expense related to property and equipment was \$3,019 for the year ended June 30, 2025.

5. Line of Credit

The Organization has a \$30,000 revolving line of credit with a bank for its working capital needs. Interest under this line of credit is charged monthly at the prime rate, with a floor of 5.00% (8.50% at June 30, 2025). The line of credit is collateralized by all the Organization's assets and matures on May 15, 2026. There were outstanding borrowings of \$29,988 under this line of credit at June 30, 2025.

On March 18, 2026, the Organization extended the maturity date of its revolving line of credit to May 15, 2027.

6. Note Payable

The Organization has a note payable with the founder and CEO of the Organization. The note is non-interest bearing and is due on demand. As of June 30, 2025, the outstanding principal balance on the note payable is \$50,361. On December 1, 2025, the Organization borrowed an additional \$50,000 from the founder and CEO, which is due on December 31, 2026.

4 Sisters Solutions, Inc.
Notes to Financial Statements
June 30, 2025

7. Commitments and Contingencies

Economic Dependency

The Organization relies to a significant extent on the State of Florida Department of Children and Family Services ("FDCFS") and Partnership for Strong Families, Inc. ("PSF") as sources of funding. Funding from FDCFS and PSF represented 47% and 53% of total support and revenue for the year ended June 30, 2025, respectively. Effective June 30, 2025, the Organization's grant agreement with FDCFS was terminated.

Concentrations of Business and Credit Risks

The Organization has significant cash balances at financial institutions which throughout the year regularly exceed the federally insured limit of \$250,000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Organization's financial condition, changes in net assets, and cash flows. The Organization's grants receivable arise as a result of agreements with third parties to provide specified services. The grants receivable are monitored on a monthly basis and are not collateralized.

Litigation

During the course of its operations, the Organization is subject to various claims, torts, and actions. Management reviews the validity of such actions and acts accordingly. Management does not believe the outcome of any current actions will result in a material loss to the Organization.

8. Going Concern and Management's Plan

The financial statements of the Organization were prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The realization of assets and the satisfaction of liabilities in the normal course of business is dependent on, among other things, the Organization's ability to provide services and to generate positive cash flows from operations, including the collection of receivables to fund obligations as they become due. For the year ended June 30, 2025, the Organization incurred a net loss of \$205,267. In addition, the Organization experienced negative cash flows from operating activities of \$12,019. These conditions, among others, raise substantial doubt about the ability of the Organization to continue as a going concern.

Management's Plan

The Organization's management and Board of Directors have reviewed the current financial position and results of operations and have developed a plan to address the working capital deficit operational net losses, which is primarily attributable to the expanded outreach efforts in accordance with their mission. Management continues to solicit contributions from its main funding sources, make operating efficiencies, and plans to monitor operating expenses to assist in reducing the losses. In addition, management extended the maturity date of its revolving line of credit to May 15, 2027. The Organization's ability to fund operations is dependent upon the success of management's plans.

The accompanying financial statements do not include any adjustments that might be necessary related to recoverability or classification of recorded assets or the amounts or classification of liabilities in the event management's plans are not successful.

9. Financial Assets and Liquidity Resources

The Organization's financial assets available within one year of June 30, 2025 for general expenditures are as follows:

Cash	\$	48,517
Grants receivable		6,723
Total financial assets available to management for general expenditures within one year	\$	55,240

As part of the Organization's liquidity management, it has a policy to structure its financial assets according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash. The Organization also has a line of credit available to meet short-term needs (Note 5).

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

Independent Auditor's Report

To the Board of Directors of
4 Sisters Solutions, Inc.:

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 ("*Government Auditing Standards*"), the financial statements of 4 Sisters Solutions, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, 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 March 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 consolidated 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 consolidated 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 have not been 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 result 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.

Withum Smith + Brown, PC

March 26, 2026

**4 Sisters Solutions, Inc.
Single Audit Reports
June 30, 2025
With Independent Auditor's Report**

4 Sisters Solutions
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June 30, 2025

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Report on Compliance For Each Major State Project and Report on Internal Control Over Compliance; Report on Schedule of State Financial Assistance In Accordance with Chapter 10.650, Rules of the Auditor General of the State of Florida

Independent Auditor's Report

To the Board of Directors of
4 Sisters Solutions, Inc.

Report on Compliance for the Major State Project

Opinion on the Major State Project

We have audited 4 Sisters Solutions, Inc.'s (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on the Organization's major state project for the year ended June 30, 2025. The Organization's major state project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on the Major 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 ("*Government Auditing Standards*"); and the audit requirements of Chapter 10.650, *Rules of the Auditor General of the State of Florida* ("Chapter 10.650"). Our responsibilities under Chapter 10.650 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 the 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.

Auditor's Responsibilities for the Audit of the 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 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 the major state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.650, 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 Chapter 10.650, 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 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 state 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 Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Financial Assistance Required by Chapter 10.650, *Rules of the Auditor General of the State of Florida*

We have audited the financial statements of the Organization as of and for the year ended June 30, 2025, and have issued our report thereon dated March 26, 2026 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance for the year ended June 30, 2025 is presented for purposes of additional analysis as required by Chapter 10.650, *Rules of the Auditor General of the State of Florida*, 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.



March 26, 2026

4 Sisters Solutions
Schedule of State Financial Assistance
Year Ended June 30, 2025

	<u>Catalog of State Financial Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Expenditures</u>
<u>State of Florida Department of Children and Families</u>				
Out-of-Home Supports	60.074	PCM798	\$ -	\$ 819,720
Total State of Florida Department of Children and Families			-	819,720
Total expenditures of state financial assistance			\$ -	\$ 819,720

See Independent Auditor's Report.
 See Notes to Schedule of State Financial Assistance

4 Sisters Solutions
Notes to Schedule of State Financial Assistance
Year Ended June 30, 2025

1. Basis of Presentation

The accompanying Schedule of State Financial Assistance (the "Schedule") includes the state grant activity of the Organization for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**4 Sisters Solutions
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2025**

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	___X___ No
Significant deficiency(ies) identified?	_____ Yes	___X___ None reported
Noncompliance material to financial statements noted?	_____ Yes	___X___ No

State Projects

Internal control over major state projects:

Material weakness(es) identified?	_____ Yes	___X___ No
Significant deficiency(ies) identified?	_____ Yes	___X___ None reported

Type of auditor's report issued on compliance for major state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, <i>Rules of the Auditor General of the State of Florida</i> ?	_____ Yes	___X___ No
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Identification of major state projects:

CSFA Number	Name of Major State Project
60.074	Out-of-Home Supports

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
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Section II - Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

None reported

Section III - Major State Project Findings and Questioned Costs

None reported.

See Independent Auditor's Report.