Aprio

Communication with Those Charged with Governance

The Board of Directors
Friends of the Children - SF Bay Area

We have audited the financial statements of Friends of the Children - SF Bay Area (Friends - SF Bay Area) as of and for the year ended August 31, 2025, and we have issued our report thereon dated February 7, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 27, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Friends - SF Bay Area are described in *Note 1* to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended August 31, 2025. We noted no transactions entered into by Friends - SF Bay Area during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Matters - Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgement, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 7, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Friends - SF Bay Area's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Friends - SF Bay Area's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

With respect to the schedule of expenditures of federal awards (SEFA), we made certain inquiries of management an devaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements.

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This information is intended solely for the information and use of the Board of Directors and management of Friends - SF Bay Area and is not intended to be, and should not be, used by anyone other than these specified parties.

Aprio, LLP

Lake Oswego, Oregon
February 7, 2026

Friends of the Children - SF Bay Area

Uncorrected Misstatements
For the Year Ended August 31, 2025

	Assets	Liabilities	Revenue	Change in Net Assets
To record payable for renovation costs	$ 27,311	$ 27,311	$ -	$ -
To write-off carrying value of leasehold improvements	(14,223)	-	(14,223)	(14,223)
Net effect of uncorrected misstatements	**$ 13,088**	**$ 27,311**	**$ (14,223)**	**$ (14,223)**