

**FEDERATION OF FAMILIES MIAMI-DADE
CHAPTER, INC.**

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2018

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6-8
SUPPLEMENTARY INFORMATION	
Schedule of Functional Expenses	9
Schedule of Cost Center Actual Expenses and Revenues Part I	10
Schedule of Cost Center Actual Expenses and Revenues Part II	11
Schedule of State Earnings	12
Notes to the Schedules of Cost Center Actual Expenses and Revenues and State Earnings	13
.	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an audit of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	14-15
.	



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Federation of Families Miami-Dade Chapter, Inc. (the "Organization") (a nonprofit corporation) which comprise the statement of financial position as June 30, 2018, and the related statement of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses and schedules of cost center actual expenses and revenues and schedule of state earnings as required by the Florida Department of Children and Families, Chapter 65E-14.003 *Florida Administrative Code* are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2018 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 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 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.

Gutierrez Madariaga, CPA P.A.

GUTIERREZ MADARIAGA, CPA P.A.
Miami, Florida
December 20, 2018

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$	329,859
Grants receivable		<u>33,505</u>
TOTAL CURRENT ASSETS		363,364

FURNITURE AND EQUIPMENT, NET

8,935

OTHER ASSETS

8,172

TOTAL ASSETS

\$ 380,471

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$	16,891
TOTAL LIABILITIES		<u>16,891</u>

NET ASSETS

Unrestricted		<u>363,580</u>
TOTAL NET ASSETS		<u>363,580</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 380,471

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

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2018**

SUPPORT AND REVENUE

Grant revenue	\$ 562,428
Contributions	3,294
Special events and other income	10,891
TOTAL SUPPORT AND REVENUE	<u>576,613</u>

EXPENSES

Program services	
Youth and Families Prevention Services	451,922
Total Program Services	<u>451,922</u>
Support Activities	
General and administrative	126,225
Total Support Activities	<u>126,225</u>
TOTAL EXPENSES	<u>578,147</u>

CHANGE IN NET ASSETS (1,534)

NET ASSETS AT BEGINNING OF YEAR 365,114

NET ASSETS AT END OF YEAR \$ 363,580

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

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	<u>\$ (1,534)</u>
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	6,375
Changes in operating assets and liabilities:	
Decrease in grants receivable	66,571
Decrease in other assets	1,729
(Decrease) in accounts payable and accrued expenses	<u>(22,233)</u>
Total adjustments	<u>52,442</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	50,908
 NET INCREASE IN CASH AND EQUIVALENTS	 50,908

CASH AND CASH EQUIVALENTS

Beginning of year	<u>278,951</u>
 End of year	 <u><u>\$ 329,859</u></u>

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

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

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.

Basis of Accounting

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 (“GAAP”). Presented below is a summary of significant accounting principles followed in the preparation of the accompanying financial statements.

Basis of presentation

The financial statements are presented in accordance with FASB ASC. Under this interpretation, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted

Unrestricted net assets are free of donor-imposed restrictions and include all revenues, gains, expenses and losses that are not changes in permanently or temporarily restricted net assets.

Temporarily Restricted

Temporarily restricted net assets are those net assets whose use by the Organization is limited by donor-imposed stipulations that either expires by the passage of time or that can be fulfilled or otherwise removed by actions of the Organization pursuant to those stipulations. As June 30, 2018, there were no temporarily restricted net assets.

Permanently Restricted

Permanently restricted net assets are those net assets whose use by the Organization is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by actions of the Organization. As of June 30, 2018, there were no permanently restricted net assets.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts due from banks and investments with a maturity of three months or less when purchased.

Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentration of credit risk consist principally of cash equivalents. At times, cash balances may exceed the levels of insurance provided by the Federal Deposit Insurance Coverage (FDIC).

Grants receivable

Grants receivable are stated at the amount management expects to collect from balances outstanding. Management closely monitors outstanding balances throughout the year, and writes off all balances that are considered uncollectible.

Revenue Recognition

Revenues are recognized when earned and costs and expenses when incurred. Also, contributions received, including unconditional promises, are recognized as revenues when the donor’s commitment is received. Conditional promises are recognized as revenue when the donor’s stipulations are substantially met.

Revenues from grants are recognized according to the specific agreement. Generally, revenues from purpose or time restricted grants are recognized in the period of the grant award. Revenues from cost reimbursement and performance grants are recognized to the extent of project expenses incurred. Grants are subject to audit by the awarding agency. Based on prior experience, management believes that costs ultimately disallowed, if any, would not materially affect the Organization’s financial position.

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Functional Expenses

The costs of providing Organization programs and support have been summarized on a functional basis on the accompanying statement of activities. Accordingly, certain costs have been allocated to the various functions to the extent possible.

Contributions

All contributions are available for unrestricted use unless specifically restricted by the donor. All pledges receivable and amounts received that are donor restricted for future periods or donor restricted for specific purposes are reported as temporarily or permanently restricted, depending upon the nature of the restriction. Temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restriction when the donor stipulated time restriction ends or the purpose restriction is accomplished by the Organization. All gifts granted to the Organization are recorded at fair value at the time of receipt.

Impairment of Long-Lived Assets

The Organization's management evaluates the recoverability of the investment in long-lived assets on an ongoing basis and recognizes any impairment in the year of determination. Long-lived assets were tested for impairment as of June 30, 2018, and in the opinion of management, there was no impairment.

Furniture and Equipment

Furniture and equipment are stated at cost, net of accumulated depreciation. Depreciation is computed using the straight line method over the useful lives of the asset, which range from 5 to 15 years. The cost of repairs and maintenance is expense as incurred; major replacements and improvements are capitalized. When assets are retired or disposed of the cost and accumulated depreciation are removed from the accounts, and any resulting gains or losses are included in changes in net assets in the year of disposition.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been made in the accompanying financial statements.

The Organization recognizes and measures tax positions taken or expected to be taken in its tax return based on their technical merit and assesses the likelihood that the positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period. Interest and penalties on tax liabilities, if any, would be recorded in interest expense and other non-interest expense, respectively.

The U.S. Federal jurisdiction and Florida are the major tax jurisdictions where the Organization files tax returns. The Organization is generally no longer subject to U.S. Federal or State examinations by tax authorities for years before 2015.

Use of Estimates

The preparation of these 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 at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value Measurement

Assets and liabilities that are measured at fair value use valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs by requiring that the observable inputs be used when available. Fair value estimates involve uncertainties and matters of significant judgment.

Subsequent Events

The Organization has evaluated subsequent events through December 20, 2018, which is the date the financial statements were available to be issued.

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 2 – GRANTS RECEIVABLE

Grants receivable consist of the following as of June 30, 2018:

South Florida Behavioral Health Network	\$ 9,469
Our Kids of Miami-Dade/Monroe, Inc.	<u>24,036</u>
Total	<u>\$ 33,505</u>

NOTE 3 – FURNITURE AND EQUIPMENT, NET

Furniture and equipment consist of the following as of June 30, 2018:

Equipment	\$ 13,718
Furniture and fixtures	14,960
Leasehold improvements	<u>1,545</u>
Total	30,223
Less: Accumulated depreciation	<u>(21,288)</u>
Property and equipment, net	<u>\$ 8,935</u>

Depreciation expense for the year ended June 30, 2018 was \$6,375.

NOTE 4 - CONTRACT FUNDING AND ECONOMIC DEPENDENCE

A significant portion of the Organization's funding is received from South Florida Behavioral Health Network and Our Kids of Miami-Dade/Monroe. The contracts with South Florida Behavioral Health Network and Our Kids of Miami-Dade/Monroe are on a cost reimbursement basis and are renewable on an annual basis. A significant reduction in the level of this funding, if this were to occur, may have a material effect on the Organization's programs and activities. Revenues received under these contracts represent 90% of the Organization's total support and revenue for the year ended June 30, 2018. On June 30, 2018 the grant award with South Florida Behavioral Health Network was scheduled to end, and ended accordingly. Subsequent to year end, the Organization secured a \$472,490 grant with the Children's Trust, located in Miami, Florida.

NOTE 5- GRANTS

The Organization participates in federal grant assistance programs. Amounts received and expended under various federal and state programs are subject to audit by governmental agencies to determine if activities undertaken by the Organization comply with conditions of the grants. Management believes that no material liability will arise from any such audits.

NOTE 6 – COMMITMENTS

The Company has a lease for office rent and other equipment which is classified as operating leases. The minimum lease payments are as follows:

2019	\$ 30,216
2020	30,216
2021	29,036
2022	2,400
Thereafter	<u>-</u>
Total	<u>\$ 91,868</u>

Rent expense for the year ended June 30, 2018 was \$30,568.

SUPPLEMENTARY INFORMATION

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	Program Services	Supporting Services	Total
	Youth and Families Prevention Services	General & Administrative	Expenses
Salaries	\$ 287,121	\$ 107,912	\$ 395,033
Benefits and payroll taxes	29,258	3,251	32,509
Professional fees	9,104	1,012	10,116
Information technology	5,582	620	6,202
Office expenses	4,389	488	4,877
Occupancy	27,511	3,057	30,568
Insurance	11,438	1,271	12,709
Conferences and meetings	10,367	1,152	11,519
Travel	13,187	1,465	14,652
Program facilitators	9,784	1,087	10,871
Youth move expenses	7,268	807	8,075
Youth Center activities	7,106	789	7,895
Telephone	4,680	520	5,200
Other programming and supporting	19,389	2,157	21,546
Total	446,184	125,588	571,772
Depreciation	5,738	637	6,375
Total	<u>\$ 451,922</u>	<u>\$ 126,225</u>	<u>\$ 578,147</u>

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

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULES OF COST CENTER ACTUAL EXPENSES AND REVENUES PART I
FOR THE YEAR ENDED JUNE 30, 2018**

Part I: Actual Funding Sources and Revenues

Funding Sources/Revenues	Youth and Families Prevention Services	Total for State Funded SAMH Cost Centers	Non-State Funded SAMH Cost Centers	Total for All-State Designated SAMH Cost Centers	Non-SAMH Cost Center	Total Funding
IA. State SAMH Funding						
South Florida Behavioral Health Network	\$ 267,528	\$ 267,528	\$ -	\$ 267,528	\$ -	\$ 267,528
Total State SAMH Funding	267,528	267,528	-	267,528	-	267,528
IB. Other Government Funding						
Local Government	41,621	41,621	-	41,621	-	41,621
Federal Grants and Contracts	253,279	253,279	-	253,279	-	253,279
In-Kind from Local Government	-	-	-	-	-	-
Total Other Government Funding	294,900	294,900	-	294,900	-	294,900
IC. All Other Revenues						
First and Third Party Payments	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Other	-	-	-	-	14,185	14,185
In-Kind	-	-	-	-	-	-
Total All Other Revenues	-	-	-	-	14,185	14,185
Total Funding and Revenues	\$ 562,428	\$ 562,428	\$ -	\$ 562,428	\$ 14,185	\$ 576,613

See accompanying note to schedules of cost center actual expenses and revenues and state earnings.

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULES OF COST CENTER ACTUAL EXPENSES AND REVENUES PART II
FOR THE YEAR ENDED JUNE 30, 2018**

Part II: Actual Expenses	Youth and Families Prevention Services	Total for State Funded SAMH Cost Centers	Non-State Funded SAMH Cost Centers	Total for All-State Designated SAMH Cost Centers	Non-SAMH Cost Centers	Administration	Total Expenses
IIA. Personnel Expenses							
Salaries	\$ 287,121	\$ 287,121	\$ -	\$ 287,121	\$ -	\$ 107,912	\$ 395,033
Fringe benefits and fees	29,528	29,528	-	29,528	-	3,251	32,779
Total Personnel Expenses	316,649	316,649	-	316,649	-	111,163	427,812
IIB. Other Educational/Program Expenses							
Building occupancy	27,511	27,511	-	27,511	-	3,057	30,568
Professional services	9,104	9,104	-	9,104	-	1,012	10,116
Conferences and meetings	10,367	10,367	-	10,367	-	1,152	11,519
Travel (Training/Meetings & Auto)	13,187	13,187	-	13,187	-	1,465	14,652
Office expenses and equipment	9,971	9,971	-	9,971	-	1,108	11,079
Insurance	11,438	11,438	-	11,438	-	1,271	12,709
Telephone	4,680	4,680	-	4,680	-	520	5,200
Activities	14,374	14,374	-	14,374	-	1,596	15,970
Other	34,641	34,641	-	34,641	-	3,881	38,522
Total Other Expenses	135,273	135,273	-	135,273	-	15,062	150,335
IIC. Distributed Indirect Costs							
Administration	-	-	-	-	-	-	-
Total Distributed Indirect Costs	-	-	-	-	-	-	-
Total Actual Operating Expenses	451,922	451,922	-	451,922	-	126,225	578,147
IID. Unallowable Costs							
Donated services	-	-	-	-	-	-	-
State excluded costs	-	-	-	-	-	-	-
Total Unallowable Costs	-	-	-	-	-	-	-
Total Allowable Operating Expenses	\$ 451,922	\$ 451,922	\$ -	\$ 451,922	\$ -	\$ 126,225	\$ 578,147
IIE. Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying note to schedules of cost center actual expenses and revenues and state earnings.

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF STATE EARNINGS
FOR THE YEAR ENDED JUNE 30, 2018**

1. Total Expenditures	\$ 578,147
2. Less other State and Federal Funds	(253,279)
3. Less Non-Match SAMH Funds	(317,981)
4. Less Unallowable Costs, per 65E-14, F.A.C.	<u>-</u>
5. Total Allowable Expenditures (Sum of lines 1,2,3 and 4)	6,887
6. Maximum Available Earnings (Line 5 times 75%)	5,165
7. Amount of Funds Requiring Match	<u>-</u>
8. Amount Due to Department, if negative (Subtract line 7 from line 6)	<u><u>NONE</u></u>

See accompanying note to schedules of cost center actual expenses and revenues and state earnings.

**FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
NOTES TO THE SCHEDULES OF COST CENTER ACTUAL EXPENSES AND REVENUES AND STATE EARNINGS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – GENERAL

The schedules of Cost Center Actual Expenses and Revenues and State Earnings were prepared in accordance with the requirements included in the South Florida Behavioral Health Network, Inc. contract #ME225-6-63.



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
Federation of Families Miami-Dade Chapter, 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, the financial statements of Federation of Families Miami-Dade Chapter, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, 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 December 20, 2018.

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) to determine the 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 may exist that have not been identified.

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 determination of financial statement amounts. 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.

Gutierrez Madariaga, CPA P.A.

GUTIERREZ MADARIAGA, CPA P.A.
Miami, Florida
December 20, 2018