FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2025

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GUTIERREZ MADARIAGA
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Federation of Families Miami-Dade Chapter, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 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 present fairly, in all material respects, the financial position of the Organization as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 generally accepted auditing standards and *Government Auditing Standards* will always

detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

The Florida Department of State, Rule 65E-14.003, Audits of Contractors Participating in the Substance Abuse and Mental Health Programs require that Schedules on pages 13 to 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, are required by the Florida Department of State, Rule 65E-14.003, Audits of Contractors Participating in the Substance Abuse and Mental Health Programs, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2025, 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 8, 2025

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$	228,179
Grants receivable		114,070
TOTAL CURRENT ASSETS		342,248
Operating lease, right of use asset		61,699
Other assets		3,928
TOTAL ASSETS	$	407,875

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued expenses	$	49,577
Operating lease liabilities, current portion		30,702
TOTAL CURRENT LIABILITIES		80,279
LONG TERM LIABILITIES		
Operating lease liabilities, net of current portion		35,615
TOTAL LIABILITIES		115,894
NET ASSETS		
Without donor restrictions		291,981
TOTAL NET ASSETS		291,981
TOTAL LIABILITIES AND NET ASSETS	$	407,875

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

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions
REVENUES AND SUPPORT	
Grant revenues	$ 1,196,143
Interest and other income	722
TOTAL REVENUES AND SUPPORT	1,196,865
EXPENSES	
Program services	
Youth and Families Prevention Services	940,821
Total Program Services	940,821
Support Activities	
General and administrative	127,694
Total Support Activities	127,694
TOTAL EXPENSES	1,068,515
CHANGE IN NET ASSETS	128,350
NET ASSETS AT BEGINNING OF YEAR	163,631
NET ASSETS AT END OF YEAR	$ 291,981

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

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	Program Services	Supporting Services	
	Youth and Families Prevention Services	General & Administrative	Total Expenses
Salaries and benefits	$ 742,253	$ 98,434	$ 840,687
Direct program expenses	109,255	-	109,255
Rent expense	23,561	5,890	29,451
Travel and transportation	43,900	2,151	46,051
Office and other expense	12,925	3,232	16,157
Professional fees	-	15,754	15,754
Insurance	8,927	2,233	11,160
Total	$ 940,821	$ 127,694	$ 1,068,515

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, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	128,350
Adjustments to reconcile change in		
net assets to net cash provided by operating activities:		
Non-cash lease expense		29,417
(Increase) Decrease in operating assets:		
Grants receivable		(33,675)
Increase (Decrease) in operating liabilities:		
Accounts payable and accrued expenses		10,166
Operating lease liabilities		(29,238)
Total adjustments		(23,330)
NET CASH PROVIDED BY OPERATING ACTIVITIES		105,020
NET INCREASE IN CASH AND EQUIVALENTS		105,020
CASH AND CASH EQUIVALENTS		
Beginning of year		123,159
End of year	$	228,179

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

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 financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of Accounting Standards Codification ("ASC") 958-205, *Not-for-Profit Entities*. Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets without Donor Restrictions

Net assets that are not so donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board of directors may designate assets without restrictions for specific operational purposes from time to time.

Net Assets with Donor Restrictions

Net assets subject to stipulations imposed by donors. Some donor restrictions are temporary in nature; Those restrictions will be met by actions of the Organization or the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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 and Allowance for Credit Loss

Grants receivable primarily consist of amounts due within one year related to grant contracts and are presented net of an allowance for credit losses resulting from the inability of the grantor to make required payments. The allowance from credit losses is based upon historical loss experience in combination with current economic conditions and a forecast of future economic conditions. Any change in assumptions used in analyzing a specific account receivable might result in additional allowance for credit losses being recognized in the period on which the change occurs.

Revenue Recognition

The Organization previously adopted FASB ASU 2014-09, Revenue from Contracts with Customers (Topic 606). This ASU outlines a single comprehensive model for recognizing revenue as performance obligations, defined in a contract with a customer as goods or services transferred to the customer in exchange for consideration, are satisfied. The standard also requires expanded disclosures regarding the Organization's revenue recognition policies and significant judgments employed in the determination of revenue.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions with donor restrictions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. Contributions with donor restrictions that are met in the same reporting period are reported as increases in net assets without donor restrictions. Otherwise, when a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Conditional promises to give—that is, those with a measurable performance or other barrier and a right of return—are not recognized until the conditions on which they depend have been met. Contributions received with both donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

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

Grants

Grants from governmental agencies and other entities are recognized as revenue when the grant funds have been earned (i.e. unit of service is provided, expenses are incurred, or milestones have been accomplished) in accordance with the grant provisions of the respective agreements.

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, 2025, and in the opinion of management, there was no impairment.

Property and Equipment

Property 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 expensed 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.

Leases

The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use ("ROU") assets and lease liabilities in the statement of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the leases. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Organization's leases do not provide an implicit rate, the Organization generally use the risk-free rate at commencement date. The operating lease ROU assets also include any lease payments made and excludes lease incentives. Operating lease expense is recognized on a straightline basis over the lease term. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, these are reported as lease expense when the expense is incurred.

Compensated Absences

The Organization accrues accumulated unpaid vacation when earned by employees.

Income Taxes

The Organization Is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code and is classified as a public charity.

Uncertainty in Income Tax

The Organization follows the provisions of ASC 740, "Accounting for Uncertainty in Income Taxes", which clarifies the accounting for uncertainty and income taxes recognized in an enterprises financial statement and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on due recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

Based on its evaluation, the Organization has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The evaluation was performed for the tax years ended June 30, 2022, 2023 in 2024, which remain subject to examination by major jurisdictions as of June 30, 2025.

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.

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

Fair Value Measurement

Fair value measurements establish a hierarchy to prioritize the computation of fair value. Such hierarchy consist of a) - valuations based on unadjusted quoted prices in active markets for identical assets or liabilities (Level 1), b) - valuations based on observable unadjusted quoted prices for similar assets and liabilities in active markets (Level 2), and c) - valuations based on inputs that are unobservable and are supported by little or no market activity, therefore, requiring management's best estimate of what market participants would use as fair value (Level 3).

Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statement of functional expenses. The financial statements report certain categories of expenses that are attributable to the program or supporting function of the Organization, including certain administrative costs, depreciation, and insurance. Allocation of such expenses is based upon the Organization's personnel time and effort. Such estimates are determined by management.

Subsequent Events

The Organization has evaluated subsequent events through December 8, 2025, which is the date the financial statements were available to be issued.

NOTE 2 – GRANTS RECEIVABLE

Grants receivable, contract assets and liabilities consist of the following amounts as of June 30, 2025:

Grants receivable	
Citrus Family Care Network	$ 28,983
Thriving Mind	16,103
The Children's Trust	68,984
Total	$ 114,070

NOTE 3 - CONCENTRATION

A significant portion of the Organization's funding is received from South Florida Behavioral Health Network d/b/a Thriving Mind South Florida, Citrus Family Care Network and The Children's Trust. These contracts 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 99% of the Organization's total support and revenue for the year ended June 30, 2025.

NOTE 4- CONTINGENCIES

Financial awards and assistance from federal and state governmental entities in the form of grants and contracts are subject to special audit and adjustments. If expenditures are disallowed by the grantor/contract agencies as a result of such audit, any claim for reimbursement to the grantor/contract agencies would become a liability to the Organization. During the year ended June 30, 2025, certain costs were determined to be unallowable under applicable contract provisions. As a result, the Organization recorded a liability of $11,331 payable to South Florida Behavioral Health Network (Thriving Mind South Florida), which was repaid subsequent to year end. The amount is included in accounts payable and accrued expenses in the accompanying statement of financial position as of June 30, 2025.

NOTE 5 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization has $342,248 of financial assets available within one year of June 30, 2025 to meet cash needs for general expenditures, consisting of $228,179 of cash and grants receivable of $114,070. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditures within one year of June 30, 2025. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

NOTE 6 – OPERATING LEASES

The Organization entered into operating lease agreements for office space until 2028.

	2025
Operating lease expense	$ 29,417
Total	$ 29,417

Supplemental cash flow information related to leases is as follows:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	$ 29,238
Weighted-average remaining lease term in years for operating leases	2.17
Weighted-average discount rate for operating leases	2.88%

Maturities of lease liabilities under the non-cancellable operating leases with initial or remaining terms of one year or more are as follows:

	Operating
2026	30,702
2027	32,238
2028	5,416
Total undiscounted cash flows	$ 68,356
Less: present value discount	(2,039)
Total lease liabilities	$ 66,317

SUPPLEMENTARY INFORMATION
AND SCHEDULES

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, 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, and have issued our report thereon dated December 8, 2025.

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) 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.

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 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*.

Report on 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 8, 2025

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF STATE EARNINGS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

1.	Total Expenditures	$ 1,068,515
2.	Less other State and Federal Funds	(351,030)
3.	Less Non-Match SAMH Funds	(91,606)
4.	Less Unallowable Costs, per 65E-14, F.A.C.	-
5.	Total Allowable Expenditures (Sum of lines 1,2,3 and 4)	625,879
6.	Maximum Available Earnings (Line 5 times 75%)	469,409
7.	Amount of Funds Requiring Match	100,606
8.	Amount Due to Department, if negative (Subtract line 7 from line 6)	$ 368,803

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF COST CENTER ACTUAL EXPENSES AND REVENUES (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

			STATE-FUNDED										
			Mental Health					Substance Abuse					
FUNDING SOURCES & REVENUES			Outreach	Incidental Expenses	CCST (Indiv.)	Cost Reimbursement	Mental Health Total	Substance Abuse Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding
			15	28	44	B3	B	C	(B+C) D	E	(D+E) F	G	(F+G) H
IA. STATE SAMH FUNDING													
Current Year Funding													
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**											
MH009	ME225-14-63	F	$ 37.20	$ 5,138.01	$ 130,991.09	$ 50,717.71	$ 186,884.01	$ -	$ 186,884.01		$ 186,884.01		$ 186,884.01
Total Current Year Funding			$ 37.20	$ 5,138.01	$ 130,991.09	$ 50,717.71	$ 186,884.01	$ -	$ 186,884.01		$ 186,884.01		$ 186,884.01
Carry Forward Funding													
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**											
MH009	ME225-14-63	F			$ 5,328.00		$ 5,328.00	$ -	$ 5,328.00		$ 5,328.00		$ 5,328.00
Total Carry Forward Funding			$ -	$ -	$ 5,328.00	$ -	$ 5,328.00	$ -	$ 5,328.00		$ 5,328.00		$ 5,328.00
TOTAL STATE SAMH FUNDING =			$ 37.20	$ 5,138.01	$ 136,319.09	$ 50,717.71	$ 192,212.01	$ -	$ 192,212.01		$ 192,212.01		$ 192,212.01
IB. OTHER GOVERNMENTT FUNDING													
(1) Other State Agency Funding							$ -	$ -	$ -		$ -		$ -
(2) Medicaid							$ -	$ -	$ -		$ -		$ -
(3) Local Government							$ -	$ -	$ -		$ -	$ 664,114.00	$ 664,114.00
(4) Federal Grants and Contracts							$ -	$ -	$ -		$ -	$ 351,030.00	$ 351,030.00
(5) In-kind from local govt. only							$ -	$ -	$ -		$ -		$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,015,144.00	$ 1,015,144.00
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments							$ -	$ -	$ -		$ -		$ -
(2) 3rd Party Payments (except Medicare)							$ -	$ -	$ -		$ -		$ -
(3) Medicare							$ -	$ -	$ -		$ -		$ -
(4) Contributions and Donations							$ -	$ -	$ -		$ -		$ -
(5) Other							$ -	$ -	$ -		$ -	$ 838.00	$ 838.00
(6) In-kind							$ -	$ -	$ -		$ -	$ -	$ -
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 838.00	$ 838.00
TOTAL FUNDING =			$ 37.20	$ 5,138.01	$ 136,319.09	$ 50,717.71	$ 192,212.01	$ -	$ 192,212.01	$ -	$ 192,212.01	$ 1,015,982.00	$ 1,208,194.01

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF COST CENTER ACTUAL EXPENSES AND REVENUES (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

	SAMH COVERED SERVICES												
	Mental Health					Substance Abuse							*except IIC & IID
EXPENSE CATEGORIES	Outreach	Incidental Expenses	CCST (Indiv.)	Cost Reimbursement	Mental Health Total	Substance Abuse Total	Total for State SAMH-Funded Covered Services	Total for Non-State Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses
	15	28	44	B3			(B+C)		(D+E)				(F+G+H*+I*)
A					B	C	D	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES													
(1) Salaries			$ 70,454.08	$ 55,723.88	$ 126,177.96	$ -	$ 126,177.96		$ 126,177.96	$ 652,750.46		$ 1,883.78	$ 780,812.20
(2) Fringe Benefits			$ 7,082.21	$ 7,082.21	$ 14,164.42	$ -	$ 14,164.42		$ 14,164.42	$ 44,425.34		$ 1,285.29	$ 59,875.05
TOTAL PERSONNEL EXPENSES =	$ -	$ -	$ 77,536.29	$ 62,806.09	$ 140,342.38	$ -	$ 140,342.38	$ -	$ 140,342.38	$ 697,175.80	$ -	$ 3,169.07	$ 840,687.25
IIB. OTHER EXPENSES													
(1) Building Occupancy			$ 8,329.78		$ 8,329.78	$ -	$ 8,329.78		$ 8,329.78	$ 10,942.37		$ 10,179.20	$ 29,451.35
(2) Professional Services					$ -	$ -	$ -		$ -	$ 48,691.97			$ 48,691.97
(3) Travel			$ 5,411.62		$ 5,411.62	$ -	$ 5,411.62		$ 5,411.62	$ 38,488.21		$ 2,151.42	$ 46,051.25
(4) Equipment					$ -	$ -	$ -		$ -	$ -		$ 2,564.84	$ 2,564.84
(5) Food Services					$ -	$ -	$ -		$ -	$ 6,313.95		$ 2,052.60	$ 8,366.55
(6) Medical and Pharmacy					$ -	$ -	$ -		$ -				$ -
(7) Subcontracted Services					$ -	$ -	$ -		$ -				$ -
(8) Insurance			$ 1,964.08		$ 1,964.08	$ -	$ 1,964.08		$ 1,964.08	$ 7,485.32		$ 2,495.11	$ 11,944.51
(9) Interest Paid					$ -	$ -	$ -		$ -				$ -
(10) Operating Supplies & Expenses	$ 37.20	$ 5,138.01	$ 4,732.49		$ 9,907.70	$ -	$ 9,907.70		$ 9,907.70	$ 51,715.37		$ 19,134.20	$ 80,757.27
(11) Other-Bad Debt					$ -	$ -	$ -		$ -				$ -
(12) Donated Items					$ -	$ -	$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ 37.20	$ 5,138.01	$ 20,437.97	$ -	$ 25,613.18	$ -	$ 25,613.18	$ -	$ 25,613.18	$ 163,637.19	$ -	$ 38,577.37	$ 227,827.74
TOT. PERSONNEL & OTH. EXP. =	$ 37.20	$ 5,138.01	$ 97,974.26	$ 62,806.09	$ 165,955.56	$ -	$ 165,955.56	$ -	$ 165,955.56	$ 860,812.99	$ -	$ 41,746.44	$ 1,068,514.99
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)					$ -	$ -	$ -		$ -		$ -		$ -
(b) Administration			$ 8,726.00	$ 6,200.00	$ 14,926.00	$ -	$ 14,926.00		$ 14,926.00	$ 26,820.44		$ (41,746.44)	$ 0.00
TOT. DISTR'D INDIRECT COSTS =	$ -	$ -	$ 8,726.00	$ 6,200.00	$ 14,926.00	$ -	$ 14,926.00	$ -	$ 14,926.00	$ 26,820.44	$ -	$ -	
TOTAL ACTUAL OPER. EXPENSES =	$ 37.20	$ 5,138.01	$ 106,700.26	$ 69,006.09	$ 180,881.56	$ -	$ 180,881.56	$ -	$ 180,881.56	$ 887,633.43			$ 1,068,514.99
IID. UNALLOWABLE COSTS					$ -	$ -	$ -		$ -		$ -	$ -	
TOT. ALLOWABLE OPER. EXP. =	$ 37.20	$ 5,138.01	$ 106,700.26	$ 69,006.09	$ 180,881.56	$ -	$ 180,881.56	$ -	$ 180,881.56	$ 887,633.43	$ -	$ -	$ 1,068,514.99
IIE. CAPITAL EXPENDITURES					$ -	$ -	$ -		$ -				$ -
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS													
IIIA. Unearned Funds	$ -	$ -	$ 29,618.83	$ (18,288.38)	$ 11,330.45	$ -	$ 11,330.45						

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF BED DAY AVAILABILITY (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

NOT APPLICABLE

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

Revenues from Grantee	Related Party	Allocation of Related Party Transactions Adjustment				
		SAMH Covered- Services				
		1	2	3	.....	Total
Rent	XXX					
Services	XXX					
Interest	XXX					
Other	XXX					
Total Revenues from Grantee	XXX					
		NOT APPLICABLE				
Expenses Associated from Grantee						
Personnel Services	YYY					
Depreciation	YYY					
Interest	YYY					
Interest	YYY					
Other	YYY					
Total Associated Expenses	YYY					
Related Party Transaction Adjustment	ZZZ	ZZZ	ZZZ	ZZZ	ZZZ	ZZZ

FEDERATION OF FAMILIES MIAMI-DADE CHAPTER, INC.

MANAGEMENT LETTER

JUNE 30, 2025

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GUTIERREZ MADARIAGA
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of Federation of Families Miami-Dade Chapter, Inc. (the "Organization") as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated December 8, 2025.

Auditor's Responsibility

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

Other Reporting Requirements

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 December 8, 2025 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 June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 first 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.

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.

Gutierrez Madariaga, CPA P.A.

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