

PARENT TO PARENT OF MIAMI, INC.

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

FOR THE YEAR ENDED
SEPTEMBER 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Armando Aburto, C.P.A.
Jorge Albeirus, C.P.A.
Viviana Bruno, C.P.A.
Lisset I. Cascudo, C.P.A.
Michelle del Sol, C.F.E., C.P.A.
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Michael Vildosola, C.P.A.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Parent to Parent of Miami, Inc. (the "Organization") (a "nonprofit organization"), which comprise the statement of financial position as of September 30, 2023, 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 September 30, 2023, 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 audits 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2024, on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance.

Verdeja DeArmas Trujillo & Alvaray, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
February 14, 2024

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2023

ASSETS

CURRENT ASSETS

Cash	\$ 379,113
Grants receivable, no allowance necessary	182,753
TOTAL CURRENT ASSETS	<u>561,866</u>

Right-of-use asset - operating lease	381,494
Other assets	<u>9,680</u>

TOTAL ASSETS	<u><u>\$ 953,040</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 20,932
Lease liability - operating leases, current portion	<u>86,528</u>
TOTAL CURRENT LIABILITIES	107,460

Lease liability - operating lease, net of current portion	<u>301,010</u>
TOTAL LIABILITIES	408,470

NET ASSETS

Without donor restriction	544,570
With donor restriction	<u>-</u>
TOTAL NET ASSETS	<u>544,570</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 953,040</u></u>
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The accompanying notes are an integral part of these financial statements.

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
SUPPORT AND REVENUES			
Grants	\$ 848,714	\$ -	\$ 848,714
United Way	1,763	-	1,763
Contributions	25,551	-	25,551
Special events	88,436	-	88,436
Special projects	16,000	-	16,000
Sponsorship	-	-	-
Other income	26,491	-	26,491
Net assets released from restrictions:			
Expiration of program restrictions	13,750	(13,750)	-
TOTAL SUPPORT AND REVENUE	<u>1,020,705</u>	<u>(13,750)</u>	<u>1,006,955</u>
EXPENSES			
Program services	892,513	-	892,513
Supporting services	97,154	-	97,154
TOTAL EXPENSES	<u>989,667</u>	<u>-</u>	<u>989,667</u>
CHANGE IN NET ASSETS	31,038	(13,750)	17,288
NET ASSETS, BEGINNING OF YEAR	<u>513,532</u>	<u>13,750</u>	<u>527,282</u>
NET ASSETS, END OF YEAR	<u>\$ 544,570</u>	<u>\$ -</u>	<u>\$ 544,570</u>

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

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

FUNCTIONAL EXPENSES	Program	Supporting	Total
	Services	Services	
	Education	General & Administrative	Expenses
Salaries	\$ 512,452	\$ 14,012	\$ 526,464
Fringe benefits	41,074	1,551	42,625
Health insurance	35,719	-	35,719
Disability insurance	3,405	588	3,993
Lease cost expense	102,283	1,033	103,316
Bank charges/credit card fees	-	397	397
Telephone	11,648	-	11,648
Postage	3,471	-	3,471
Storage	2,223	-	2,223
Printing	820	-	820
Office supplies and expenses	18,666	2,000	20,666
Program supplies	6,979	319	7,298
Equipment lease/rent	8,065	66	8,131
Cyber insurance	1,578	-	1,578
Insurance-D&O	1,566	-	1,566
Insurance-liability/property/bond	5,493	610	6,103
Insurance-windstorm	3,291	-	3,291
Travel-local	1,317	65	1,382
Travel-out of town	11,900	-	11,900
Payroll fees	1,472	-	1,472
Professional fees and consultants	6,355	83	6,438
Marketing	9,784	366	10,150
IT support	16,606	97	16,703
Legal services	7,200	-	7,200
Audit	12,000	2,000	14,000
Accounting	13,970	115	14,085
Website	13,021	-	13,021
Minor equipment	3,237	758	3,995
Miscellaneous	5,484	1,631	7,115
Dues and fees	11,948	1,742	13,690
Background checks	771	64	835
Special events	6,729	-	6,729
Food & refreshment	-	2,999	2,999
Fundraising expense	-	63,708	63,708
Sponsorships	-	2,950	2,950
Staff development	1,870	-	1,870
Youth participant stipends	950	-	950
Depreciation	3,166	-	3,166
Capital equipment	6,000	-	6,000
TOTAL FUNCTIONAL EXPENSES	\$ 892,513	\$ 97,154	\$ 989,667

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

PARENT TO PARENT OF MIAMI, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	<u>\$ 17,288</u>
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	3,166
Amorization of right-of-use asset	87,849
Increase in grants receivable	(102,494)
Increase in prepaid expenses	13,139
Increase in accounts payable and accrued expenses	8,601
Decrease in right of use liability	<u>(81,805)</u>
Total adjustments	<u>(71,544)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(54,256)</u>
 NET DECREASE IN CASH	 (54,256)
 CASH - BEGINNING OF YEAR	 <u>433,369</u>
 CASH - END OF YEAR	 <u><u>\$ 379,113</u></u>

Non-Cash activities:

Due to the implementation of FASB ASU 2016-02 - Leases (Topic 842), a right-of-use asset and lease liability were recognized during 2023 fiscal year, resulting in the following non-cash adjustments as of October 1, 2022 (the implementation date).

Initial Operating lease right-of-use asset	\$ 469,343
Initial Operating lease right-of-use liability	\$ 469,343

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

**PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS

Organization

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

Basis of Accounting and Presentation

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

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

- **Net assets without donor restriction:** The portion of the net assets of the Organization that can be used subject only to the broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws. In some cases, the use of these resources is also subject to limits resulting from contractual agreements with suppliers, creditors, and others entered into by the Organization in the course of its business. The Organization has the greatest ability to choose when using these resources. Net assets without donor restriction generally result from contributions and support that are not subject to donor-imposed restrictions, and income from investing excess operating cash, reduced by expenses incurred in providing services, raising contributions, and performing administrative functions.
- **Net assets with donor restriction:** The portion of the net assets of the Organization that is subject to either donor imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Organization’s choices when using these resources because the Organization has a fiduciary responsibility to its donors to follow the donor’s instructions. Net assets with donor restriction generally result from donor-restricted contributions. The Organization had no net assets with donor restrictions as of September 30, 2023.

Revenue Recognition

A portion of the Organization’s revenue is derived from cost-reimbursable federal, state and/or local government grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

Property and Equipment, net

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

**PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS (Continued)

Grants Receivables

Grants receivables consist primarily of amounts due from grantor under the Organization’s grant agreements. Grants receivables are stated at estimated net realizable value. No allowance for doubtful accounts was recorded as of September 30, 2023.

Contributed Goods and Services

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

Restricted Contributions Whose Restrictions Are Met in the Same Reporting Period

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

Income Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and has been classified by the Internal Revenue Service as a publicly supported organization. Management has concluded that the Organization has properly maintained their exempt status. In accordance with GAAP, the Organization has concluded that there are no uncertain tax positions and has further concluded that revenue within the statement of activities has been properly classified as exempt for the year ended September 30, 2023. Tax years after 2020 are subject to examination by taxing authorities; there are no examinations being conducted.

Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

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

Operating Lease Right-of–Use Assets and Liabilities

The Organization has operating leases for Office Space. The Organization determines if an arrangement is a lease at inception. Operating leases as a lessee are included in operating lease right-of-use assets and operating lease liabilities in the balance sheet. Right-of-use assets represent the Organization’s right to use the underlying asset for the lease term. Operating lease right-of-use assets and related liabilities are recognized at the commencement date based on the net present value of lease payments over the lease term discounted using an appropriate incremental borrowing rate. The Organization’s uses its incremental borrowing rate, which is based on the information available at the commencement date, in determining the present value of lease payments. The Organization uses publicly available data for instruments with similar characteristics when calculating its incremental borrowing rates.

PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS (Continued)

Operating Lease Right-of-Use Assets and Liabilities (Continued)

The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise the option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Subsequent Events

Management has evaluated subsequent events through February 14, 2024, which is the date the financial statements were available to be issued.

Newly Adopted Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2016-02, *Leases* (ASC 842). This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. The Organization adopted the requirements of the guidance effective October 1, 2022, and this ASU did not have a material impact on its financial statements.

NOTE 2 – PROPERTY AND EQUIPMENT, NET

Property and equipment, net, at September 30, 2023 consists of the following:

Furniture, fixtures and office equipment	\$ 26,898
Less: accumulated depreciation	<u>(26,898)</u>
Property and equipment, net	<u><u>\$ -</u></u>

Depreciation expense was \$3,166 for 2023. All property and equipment was without donor restriction and available for general program use.

NOTE 3 – NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction consist of amounts received by the Organization whose use was limited by either the passage of time or stipulations set forth by the donor. As of September 30, 2023, net assets with donor restriction amounted to \$0.

NOTE 4 – COMMITMENTS AND CONTINGENCIES

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

**PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

NOTE 5 – FUNCTIONAL ALLOCATION OF EXPENSES

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

NOTE 6 – OPERATING LEASES

The Organization leases its office space under a cancellable lease agreement, which expires August 31, 2027. The Organization has the right to terminate the lease at any time after August 31, 2025 if the Organization’s primary funding source withdraws 30% or more of the annual funds. In addition, the Organization is obligated under various equipment short term leases expiring through December 2024.

The right-of use assets and lease liabilities at September 30, 2023 are as follows:

<u>Operating lease</u>	<u>2023</u>
Right-of-use asset:	
Operating lease right-of-use asset	\$ 381,494
Lease liabilities:	
Operating lease right-of-use liability	\$ 387,538

Total lease costs for the years ended September 30, 2023 are as follows:

	<u>2023</u>
Operating lease cost	\$ 103,317
Short-term lease cost	8,132
	<u>\$ 111,449</u>

The following summarizes the weighted-average remaining term and weighted-average discount rate:

Weighted-average discount rate	
operating leases	4.06%
Weighted-average remaining lease term(years)	
operating leases	4

PARENT TO PARENT OF MIAMI, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 6 – OPERATING LEASES (Continued)

Future minimum annual lease payments required under operating leases as of September 30, 2023 are as follows:

Years Ended September 30,	
2024	\$ 100,664
2025	103,684
2026	106,795
2027	109,999
Total lease payments	<u>421,142</u>
Less interest	<u>\$ 33,604</u>
Present value of lease liability	<u>\$ 387,538</u>

NOTE 7 – ECONOMIC DEPENDENCE

The Organization provides a substantial portion of its program services with funds provided from two sources. A significant reduction in the level of this funding, if this were to occur, may have an effect on the Organization's programs and activities. Revenues received under these contracts represent approximately 85% of the Organization's total support and revenue for the year ended September 30, 2023.

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

	2022
Cash	<u>\$ 379,113</u>
Grants receivable, no allowance necessary	<u>182,753</u>
	561,866
Less:	
Donor-imposed time or purpose restrictions	<u>-</u>
	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year:	<u>\$ 561,866</u>

SUPPLEMENTARY INFORMATION



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*

Armando Aburto, C.P.A.
Jorge Albeirus, C.P.A.
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Michael Vildosola, C.P.A.

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Parent to Parent of Miami, Inc. (the “Organization”), (a nonprofit organization), which comprise the statement of financial position as of September 30, 2023, 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 February 14, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Verdeja De Armas Trujillo & Alvarado, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
February 14, 2024