

**AMIGOS TOGETHER FOR KIDS, INC.**  
**d/b/a AMIGOS FOR KIDS**

FINANCIAL STATEMENTS,  
SUPPLEMENTARY INFORMATION AND  
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED FEBRUARY 28, 2023

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Amigos Together for Kids, Inc.  
Miami, Florida

### *Opinion*

We have audited the accompanying financial statements of Amigos Together for Kids, Inc.(the "Organization"), which comprise the statement of financial position as of February 28, 2023, and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Amigos Together for Kids, Inc. as of February 28, 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 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 Amigos Together for Kids, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 Amigos Together for Kids, Inc. 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, 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 Amigos Together for Kids, Inc.'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 Amigos Together for Kids, Inc.'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 August 17, 2023, on our consideration of Amigos Together for Kids, Inc. 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 Amigos Together for Kids, Inc. 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 Amigos Together for Kids, Inc. internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
August 17, 2023

**AMIGOS TOGETHER FOR KIDS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**FEBRUARY 28, 2023**

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**ASSETS**

<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 1,054,224
Restricted cash	160,188
Accounts receivable, net	83,456
Other current assets	21,287
<b>TOTAL CURRENT ASSETS</b>	<b>1,319,155</b>
<b>LONG-TERM ASSETS</b>	
Right-of-use asset, operating	66,706
<b>TOTAL LONG-TERM ASSETS</b>	<b>66,706</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,385,861</b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 76,948
Deferred revenues	150,900
Current portion of operating lease obligations	54,869
<b>TOTAL CURRENT LIABILITIES</b>	<b>282,717</b>
<b>LONG-TERM LIABILITIES</b>	
Operating lease obligation, net of current portion	8,568
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>8,568</b>
<b>NET ASSETS</b>	
Net assets without donor restrictions	1,085,288
Net assets with donor restrictions	9,288
<b>TOTAL NET ASSETS</b>	<b>1,094,576</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,385,861</b>

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

**AMIGOS TOGETHER FOR KIDS, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

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	Net assets without Donor Restrictions	Net assets with Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Grant income	\$ 876,758	\$ 25,000	\$ 901,758
Contributions	100,507	-	100,507
After school care programs	524,138	-	524,138
Special events	320,534	-	320,534
Domino	679,285	-	679,285
Net assets released from restriction	28,246	(28,246)	-
<b>TOTAL SUPPORT AND REVENUE</b>	<b>2,529,468</b>	<b>(3,246)</b>	<b>2,526,222</b>
<b>EXPENSES AND LOSSES</b>			
Program services	1,858,751	-	1,858,751
Supporting activities	473,062	-	473,062
<b>TOTAL EXPENSES AND LOSSES</b>	<b>2,331,813</b>	<b>-</b>	<b>2,331,813</b>
<b>CHANGE IN NET ASSETS</b>	<b>197,655</b>	<b>(3,246)</b>	<b>194,409</b>
<b>NET ASSETS - Beginning of year</b>	<b>887,633</b>	<b>12,534</b>	<b>900,167</b>
<b>NET ASSETS - End of year</b>	<b>\$ 1,085,288</b>	<b>\$ 9,288</b>	<b>\$ 1,094,576</b>

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

**AMIGOS TOGETHER FOR KIDS, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

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CASH FLOWS FROM OPERATING ACTIVITIES

CHANGE IN NET ASSETS	<u>\$ 194,409</u>
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Change in right-of-use assets and lease liabilities	(3,269)
(Increase) decrease in assets:	
Increase in accounts receivable	(19,776)
Increase in inventories and other assets	(690)
Increase (decrease) in liabilities:	
Increase in accounts payable and accrued expenses	25,998
Decrease in deferred revenue	<u>(13,450)</u>
Total adjustments	<u>(11,187)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>183,222</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	183,222
CASH AND CASH EQUIVALENTS - Beginning of year	<u>1,031,190</u>
CASH AND CASH EQUIVALENTS - End of year	<u><u>\$ 1,214,412</u></u>

Cash and cash equivalents	\$ 1,054,224
Restricted cash	<u>160,188</u>
	<u><u>\$ 1,214,412</u></u>

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



**AMIGOS TOGETHER FOR KIDS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

	Program Activities		Supporting Activities	
	Programs	General and Administrative	Fundraising	Total
EXPENSES				
Domino event expenses	\$ 182,528	\$ -	\$ 338,981	\$ 521,509
Salaries, fringes, and payroll taxes	958,725	32,552	50,149	1,041,426
Consultants/Professional fees	41,739	4,966	13,244	59,949
Toy Drives	173,374	-	-	173,374
Office Expenses	46,103	7,553	14,860	68,516
Programmatic Expenses	233,547	-	-	233,547
Rent	157,815	1,961	3,432	163,208
Telephone	8,101	374	747	9,222
Insurance	6,257	1,043	3,129	10,429
Other expenses	50,562	-	71	50,633
TOTAL EXPENSES	<u>\$ 1,858,751</u>	<u>\$ 48,449</u>	<u>\$ 424,613</u>	<u>\$ 2,331,813</u>

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

**AMIGOS TOGETHER FOR KIDS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES AND OPERATIONS**

Amigos Together for Kids, Inc. (the “Organization”) is a Florida not-for-profit corporation chartered in 1992. Its purpose is to raise funds in order to help South Florida’s abused, abandoned and less fortunate children and their families through education, prevention and community involvement. The Organization raises funds in the community through fundraising activities, contributions, and grants.

**Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting and in accordance with generally accepted accounting principles in the United States of America (“U.S. GAAP”). Presented below is a summary of significant accounting principles followed in the preparation of the accompanying financial statements.

**Financial Statement Presentation**

The financial statements have been prepared on the accrual basis of accounting and in accordance with the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”). The Organization is required to report information regarding its financial position and activities according to two classes of net assets based on the existence or absence of donor-imposed restrictions on the use of the net assets. The two net asset categories are as follows:

Net Assets Without Donor Restrictions

The portion of the net assets of the Organization that can be used subject 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 normal course of business. The Organization has the greatest ability to choose when using these resources. Net assets without donor restrictions generally result from contributions that are not subject to donor-imposed restrictions.

Net Assets With Donor Restrictions

The portions of 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 restrictions generally result from donor-restricted contributions. There were \$9,288 of net assets with donor restrictions as of February 28, 2023.

**Cash and Cash Equivalents**

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

**Restricted Cash**

Restricted cash consists of temporarily restricted cash and unearned revenues received in advance.

**AMIGOS TOGETHER FOR KIDS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property and Equipment**

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation.

Property and equipment is depreciated over its estimated useful lives using the straight line depreciation method. The Organization estimates the useful lives of these assets as follows:

Computers	5 years
Furniture	7 years
Office Equipment	5 years

**Revenue Recognition**

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

**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, interest, and insurance. Allocation of such expenses is based upon the Organization's personnel time and effort. Such estimates are determined by management.

**In-Kind Donations**

The Organization receives donated goods and services. Donated goods are recognized at their current fair value. The Organization recognizes donated services in accordance with FASB ASC which requires the fair value of donated services to be recognized in the financial statements if the services either (a) create or enhance a non-financial asset or (b) require specialized skills, are provided by entities or persons possessing those skills, and would need to be purchased if they were not donated. If the above criteria are not met, the donated services are not recognized in the financial statements.

**Income Taxes**

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

As of February 28, 2023, the tax years that remain subject to examination by taxing authorities are the returns for years ending 2020, 2021, and 2022. Management believes that all positions taken in those returns would be sustained if examined by taxing authorities.

**Use of Estimates in Preparation of Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**AMIGOS TOGETHER FOR KIDS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Credit Risk**

Financial instruments which potentially subject the Organization to concentrations of credit risk, consist primarily of cash maintained in financial institutions in excess of federally insured limits. The Organization generally limits the amount of credit exposure by maintaining its cash balances under these limits. Although cash balances may exceed federally insured limits at times during the year, the Organization has not experienced and does not expect to incur any losses in such amounts.

**Adopted Accounting Pronouncements**

The Organization adopted ASC 842, *Leases*, effective January 1, 2022, which requires lessees to recognize leases on the balance sheet as right-of-use (ROU) assets and lease liabilities based on the value of the discounted future lease payments. In adopting ASC 842, the Organization elected to use practical expedients, including but not limited to, not reassessing past lease accounting, and not recording assets or liabilities for leases with terms of one year or less. Upon adoption, the Organization recognized operating ROU assets and lease liabilities of \$68,162. ASC 842 did not have a significant effect on accounting for lessee contracts classified as finance leases or on amounts reported in the consolidated statement of comprehensive income. See Note 5.

**Subsequent Events**

The Organization has evaluated subsequent events through August 17, 2023, which is the date the financial statements were available to be issued.

**NOTE 2 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are composed of amounts received by the Organization whose use was limited either the passage of time or stipulations set forth by the donor. As of February 28, 2023, temporarily restricted net assets consisted of the following:

The Batchelor Foundation	\$ 9,288
	<u>\$ 9,288</u>
Funds are held as follows:	
Cash	\$ 9,288
	<u>\$ 9,288</u>

**NOTE 3 – COMMITMENTS AND CONTINGENCIES**

The Organization entered into a lease agreement with the City of Miami to lease the land, located at 801 SW 3<sup>rd</sup> Ave, to provide after school programs, recreational programs, cultural activities and facilities to benefit people of various ages living in the area. The term of the lease is for three years with two renewal terms of three years each, commencing on June 1, 2021. The Organization must maintain the leased property and shall not make any structural alterations to the new building without the written consent of the city. The amount payable on the lease is \$1 per month. The City of Miami provided the Organization a letter stating the in-kind value of the space provided and the total of that amount for the year ended February 28, 2023 was \$101,450 which is included in grants and contributions on the statement of activities and changes in net assets.

**AMIGOS TOGETHER FOR KIDS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

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**NOTE 4 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following table reflects the Organization’s financial assets as of February 28, 2023, reduced by amounts not available for general use within one year as of February 28, 2023 because of contractual or donor-imposed restrictions or internal designations:

Financial assets at year-end:	
Cash and restricted cash	\$ 1,214,412
Accounts receivable	<u>83,456</u>
Total financial assets	1,297,868
Less amounts not available to be used within one year:	
Net assets with donor restrictions for purpose	<u>9,288</u>
	9,288
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 1,288,580</u></u>

**NOTE 5 – LEASES**

The Organization determines if an arrangement is a lease at inception and when the terms of an existing contract are changed. All leases are recorded on the balance sheet except for leases with an initial term less than 12 months for which the Company made the short-term lease election.

Lease right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term discounted using the rate implicit on the lease (if available) or the Organization’s average incremental borrowing rate. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Operating lease ROU assets are presented separately on the balance sheet. Finance lease ROU assets are included in Property, plant, and equipment, net, and the related liabilities are included separately on the balance sheet. Operating lease cost is recognized on a straight-line basis over the lease term and are included within operating expenses in the statement of activities and changes in net assets.

The Organization entered into a lease agreement maturing on May 31, 2024 for office space totaling approximately \$4,168 per month. The lease requires the Organization to make fixed payments based on an amount per square footage.

**AMIGOS TOGETHER FOR KIDS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

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NOTE 5 – LEASES (Continued)

Components of lease cost during the year ended February 28, 2023 were as follows:

	<u>2023</u>
Right of use asset:	
Operating lease asset	<u>\$ 66,706</u>
Lease liabilities:	
Lease expenses	\$ 3,269
Current operating lease liability	54,869
Long-term operating lease liability	8,568
Total operating lease liability	<u>\$ 66,706</u>

Future maturities of lease liabilities are presented as follows:

Years Ended February 28,	Principal	Interest	Total
2024	\$ 49,159	\$ 1,838	\$ 50,997
2025	17,016	148	17,165
	<u>\$ 66,175</u>	<u>\$ 1,987</u>	<u>\$ 68,162</u>

## SUPPLEMENTARY INFORMATION



Verdeja • De Armas • Trujillo • Alvarez

Certified Public Accountants & Advisors



Manny Alvarez, C.F.F., C.P.A.  
Monique Bustamante, C.P.A.  
Pedro M. De Armas, C.P.A.  
Alejandro M. Trujillo, C.P.A.  
Javier Verdeja, C.P.A.  
Octavio A. Verdeja, C.P.A.  
Tab Verdeja, C.F.F., C.P.A.

Octavio F. Verdeja, Founder - 1971

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.  
Elizabeth Jarvis, C.P.A.  
Cristy C. Rubio, C.P.A.  
Pedro L. Silva, C.P.A.  
Michael Vildosola, C.P.A.

**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***

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Board of Directors  
Amigos Together for Kids, 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 Amigos Together for Kids, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of February 28, 2023, and the related statement of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 17, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Amigos Together for Kids, Inc. 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 Amigos Together for Kids, Inc. internal control. Accordingly, we do not express an opinion on the effectiveness of Amigos Together for Kids, Inc. 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.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Amigos Together for Kids, Inc. 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.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
August 17, 2023