

PSYCHO-SOCIAL REHABILITATION CENTER, INC. D/B/A FELLOWSHIP HOUSE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

Federal /State Agency/ State Project	AL / CSFA Number	Contract / Grant Number	Expenditures	Transfers to Subrecipients
FEDERAL PROGRAMS				
Department of Health and Human Services				
<i>Passed through the Florida Department of Children and Families</i>				
<i>Passed through the South Florida Behavioral Health Network</i>				
Block Grants for Community Mental Health Services	93.958	ME225-12-12	4,112,313	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-12-12	15,712	-
Emergency Grants to Address Substance User Disorders During COVID-19	93.778	ME225-12-12	28,860	-
<i>Department of Agriculture</i>				
<i>Passed through the Department of Elderly Affairs</i>				
Adult Care Food Program	10.558	Y6078	154,596	-
Department of Housing and Urban Development				
<i>Passed through the Miami Dade County Homeless Trust</i>				
Supportive Housing Program (CG1)	14.235	FL0178L4001407	114,996	-
Supportive Housing Program (CG2)	14.235	FL0179L4001407	43,359	-
Supportive Housing Program (SS)	14.235	FL0194L4001407	150,000	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>4,619,836</u>	-
STATE PROJECTS				
Florida Department of Children and Families				
<i>Passed Through the South Florida Behavioral Health Network, Inc</i>				
Community Forensic Beds Comp Resting	60.114	ME225-12-12	652,976	-
Florida Department of Corrections				
<i>Passed Through the South Florida Behavioral Health Network, Inc</i>				
Transitional Services Post-Release	70.011	FH100	262,396	-
TOTAL EXPENDITURES OF STATE PROJECTS			<u>915,372</u>	-
TOTAL FEDERAL AND STATE EXPENDITURES			<u>\$ 5,535,209</u>	-

PSYCHO-SOCIAL REHABILITATION CENTER, INC
D/B/A FELLOWSHIP HOUSE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
For the Year Ended June 30, 2022

Note A-Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) presents the activity of all federal and state award programs Psycho-Social Rehabilitation Center, Inc., for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, Rules of the Auditor General of the State of Florida. Because this schedule presents only a selected portion of the operation of the Psycho-Social Rehabilitation Center, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Psycho-Social Rehabilitation Center, Inc.

Note B-Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, Cost principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Federal Indirect Rate

Psycho-Social Rehabilitation Center, Inc.'s indirect cost is significantly less than ten percent. Psycho-Social Rehabilitation Center, Inc. did not elect to use the 10 percent de-minimis indirect cost rate.

PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE
FOR THE YEAR ENDED JUNE 30, 2022
SCHEDULE OF STATE EARNINGS

1 Total Expenditures	\$	8,971,879
2 Less: Other State and Federal Funds		(725,347)
3 Less: Non Match ADM Funds		(3,819,861)
4 Less: Unallowable Cost		-
5 Net Allowable Expenditures		4,426,671
6 Maximum Available earnings (Line 5 time 75 %)		3,320,003
7 Amount of Funds requiring local match		-
8 Amount of Maximum Available (earnings in excess of) State funds received (line 6 less Line 7)		None

Provider Name: Psychosocial Rehabilitation Center
 Audit Period: 7/1/2021 - 6/30/2022

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE



STATE-FUNDED																				Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State-Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H	
FUNDING SOURCES & REVENUES A	Mental Health															Substance Abuse		Assessment 01	Substance Abuse Total C						
	Case Management 02	Day Treatment 06	Medical Services 12	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Supportive Housing/Living 26	Incidental Expenses 28	R&B with Sup. II 37	MH Clubhouse 40	CCST (Group) 45	Forensic Multidisciplinary Team A0	Care Coordination A4	Transition Voucher B2	FACT Team B5	Mental Health Total B									
IA. STATE SAMH FUNDING																									
Current Year Funding																									
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																							
MH001	ME225-12-12	F/S							\$ 183,914.94								\$ 632,144.36				\$ 816,059.30	\$ -	\$ 816,059.30	\$ 816,059.30	\$ 816,059.30
MH009	ME225-12-12	F/S	\$ 87,087.54	\$ 294,276.54	\$ 22,237.01	\$ 754.30	\$ 49,186.55			\$ 132,432.00		\$ 196,762.36						\$ 782,736.30		\$ -	\$ 782,736.30	\$ 782,736.30	\$ 782,736.30	\$ 782,736.30	
MH072	ME225-12-12	S							\$ 115,878.00									\$ 480,912.77		\$ -	\$ 480,912.77	\$ 480,912.77	\$ 480,912.77	\$ 480,912.77	
MH095	ME225-12-12	F	\$ 1,732.15	\$ 21,542.19	\$ 4,269.44		\$ 5,550.12			\$ 184,081.69		\$ 19,515.05	\$ 49,952.80					\$ 286,643.44		\$ -	\$ 286,643.44	\$ 286,643.44	\$ 286,643.44	\$ 286,643.44	
MH0FH	ME225-12-12	S															\$ 652,000.73		\$ -	\$ 652,000.73	\$ 652,000.73	\$ 652,000.73	\$ 652,000.73	\$ 652,000.73	
MHOFT	ME225-12-12	F/S																\$ 522,800.22		\$ -	\$ 522,800.22	\$ 522,800.22	\$ 522,800.22	\$ 522,800.22	
MHCOS	ME225-12-12	F						\$ 28,859.90										\$ 28,859.90		\$ -	\$ 28,859.90	\$ 28,859.90	\$ 28,859.90	\$ 28,859.90	
MHEMP	ME225-12-12	F/S										\$ 67,266.45						\$ 67,266.45		\$ -	\$ 67,266.45	\$ 67,266.45	\$ 67,266.45	\$ 67,266.45	
MHTRV	ME225-12-12	S												\$ 51,368.00				\$ 51,368.00		\$ -	\$ 51,368.00	\$ 51,368.00	\$ 51,368.00	\$ 51,368.00	
MSO11	ME225-12-12	F/S																\$ -	\$ 15,712.46	\$ 15,712.46	\$ 15,712.46	\$ 15,712.46	\$ 15,712.46	\$ 15,712.46	
Total Current Year Funding			\$ 88,819.69	\$ 315,818.73	\$ 26,506.45	\$ 754.30	\$ 54,736.67	\$ 299,792.94	\$ 28,859.90	\$ 316,513.69	\$ 997,179.13	\$ 283,543.86	\$ 49,952.80	\$ 652,000.73	\$ -	\$ 51,368.00	\$ 522,800.22	\$ 3,688,647.11	\$ 15,712.46	\$ 15,712.46	\$ 3,704,359.57	\$ 3,704,359.57	\$ 3,704,359.57	\$ 3,704,359.57	
Carry Forward Funding																									
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																							
MHOCN	ME225-12-12	S												\$ 3,376.00				\$ 3,376.00		\$ -	\$ 3,376.00	\$ 3,376.00	\$ 3,376.00	\$ 3,376.00	
MHOFH	ME225-12-13	S											\$ 976.28					\$ 976.28		\$ -	\$ 976.28	\$ 976.28	\$ 976.28	\$ 976.28	
MHCAF	ME225-12-12	S													\$ 39,999.84			\$ 39,999.84		\$ -	\$ 39,999.84	\$ 39,999.84	\$ 39,999.84	\$ 39,999.84	
MHCAF	ME225-12-13	S													\$ 38,492.86			\$ 38,492.86		\$ -	\$ 38,492.86	\$ 38,492.86	\$ 38,492.86	\$ 38,492.86	
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 976.28	\$ 3,376.00	\$ -	\$ 78,492.70	\$ 82,844.98	\$ -	\$ -	\$ 82,844.98	\$ 82,844.98	\$ 82,844.98	\$ 82,844.98	
TOTAL STATE SAMH FUNDING =			\$ 88,819.69	\$ 315,818.73	\$ 26,506.45	\$ 754.30	\$ 54,736.67	\$ 299,792.94	\$ 28,859.90	\$ 316,513.69	\$ 997,179.13	\$ 283,543.86	\$ 49,952.80	\$ 652,977.01	\$ 3,376.00	\$ 51,368.00	\$ 601,292.92	\$ 3,771,492.09	\$ 15,712.46	\$ 15,712.46	\$ 3,787,204.55	\$ 3,787,204.55	\$ 3,787,204.55	\$ 3,787,204.55	
IB. OTHER GOVERNMENT FUNDING																									
(1) Other State Agency Funding			\$ 154,596.00															\$ 154,596.00		\$ -	\$ 154,596.00	\$ 154,596.00	\$ 154,596.00	\$ 262,396.22	\$ 416,992.22
(2) Medicaid			\$ 380,441.00	\$ 1,123,206.00	\$ 90,581.00	\$ 72,465.00					\$ 144,171.00							\$ 2,442,407.00		\$ -	\$ 2,442,407.00	\$ 2,442,407.00	\$ 2,442,407.00	\$ 2,442,407.00	\$ 2,442,407.00
(3) Local Government											\$ 90,804.00							\$ 90,804.00		\$ -	\$ 90,804.00	\$ 90,804.00	\$ 90,804.00	\$ 90,804.00	\$ 90,804.00
(4) Federal Grants and Contracts																		\$ -		\$ -	\$ -	\$ -	\$ -	\$ 308,355.00	\$ 308,355.00
(5) In-kind from local govt. only																		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER GOVERNMENT FUNDING =			\$ 380,441.00	\$ 1,277,802.00	\$ 90,581.00	\$ 72,465.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,975.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 631,543.00	\$ 2,687,807.00	\$ -	\$ -	\$ 2,687,807.00	\$ 2,687,807.00	\$ 570,751.22	\$ 3,258,558.22
IC. ALL OTHER REVENUES																									
(1) 1st & 2nd Party Payments			\$ 1,296.00						\$ 5,040.00		\$ 65,450.00							\$ 71,786.00		\$ -	\$ 71,786.00	\$ 164,941.00	\$ 236,727.00	\$ 106,753.00	\$ 343,480.00
(2) 3rd Party Payments (except Medicare)																		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare																		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations																		\$ -		\$ -	\$ -	\$ -	\$ 228,597.62	\$ 228,597.62	\$ 228,597.62
(5) Other																		\$ -		\$ -	\$ -	\$ -	\$ 805,423.25	\$ 805,423.25	\$ 805,423.25
(6) In-kind																		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL OTHER REVENUES =			\$ -	\$ 1,296.00	\$ -	\$ -	\$ -	\$ -	\$ 5,040.00	\$ -	\$ 65,450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,786.00	\$ -	\$ -	\$ 71,786.00	\$ 164,941.00	\$ 236,727.00	\$ 1,140,773.87	\$ 1,377,500.87
TOTAL FUNDING =			\$ 469,260.69	\$ 1,594,916.73	\$ 117,087.45	\$ 73,219.30	\$ 54,736.67	\$ 299,792.94	\$ 33,899.90	\$ 316,513.69	\$ 1,062,629.13	\$ 518,518.86	\$ 49,952.80	\$ 652,977.01	\$ 3,376.00	\$ 51,368.00	\$ 1,232,835.92	\$ 6,531,085.09	\$ 15,712.46	\$ 15,712.46	\$ 6,546,797.55	\$ 164,941.00	\$ 6,711,738.55	\$ 1,711,525.09	\$ 8,423,263.64

Provider Name: Psychosocial Rehabilitation Center
 Audit Period: 7/1/2021 - 6/30/2022

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE



SAMH COVERED SERVICES																							Total for Non-SAMH-Funded Covered Services		Total for All Covered Services		Non-SAMH Covered Services		Other Support Costs (optional)		Administration		Total Expenses (F+G+H+I+J)	
EXPENSE CATEGORIES	Mental Health											Substance Abuse						Substance Abuse Total	Total for State SAMH-Funded Covered Services (B+C)	Total for Non-SAMH-Funded Covered Services	Total for All Covered Services (D+E)	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses (F+G+H+I+J)									
	Case Management 02	Day Treatment 06	Medical Services 12	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Supportive Housing/Living 26	Incidental Expenses 28	R&B with Sup. II 37	MH Clubhouse 40	CCST (Group) 45	Forensic Multidisciplinary Team A0	Care Coordination A4	Transition Voucher B2	FACT Team B5	Mental Health Total B	Assessment 01									Total for Non-SAMH-Funded Covered Services E	Total for All Covered Services F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+I+J) J			
IIA. PERSONNEL EXPENSES																																		
(1) Salaries	\$ 352,317.00	\$ 385,606.92	\$ 41,731.12	\$ 22,804.71	\$ 12,141.90	\$ 128,442.00	\$ 18,593.45	\$ 397,453.00	\$ 137,974.00	\$ 27,500.00	\$ 192,827.00				\$ 711,851.00	\$ 2,429,242.10	\$ 8,597.00	\$ 8,597.00	\$ 2,437,839.10	\$ 146,625.71	\$ 2,584,464.81	\$ 83,150.66	\$ 520,965.83	\$ 444,293.52	\$ 3,632,874.82									
(2) Fringe Benefits	\$ 52,908.00	\$ 52,974.93	\$ 9,641.41	\$ 1,733.16	\$ 1,709.10	\$ 11,602.00	\$ 2,889.16	\$ 51,003.00	\$ 21,701.00	\$ 1,217.00	\$ 29,488.00				\$ 105,080.00	\$ 341,946.76	\$ 1,587.00	\$ 1,587.00	\$ 343,533.76	\$ 16,204.35	\$ 359,738.11	\$ 13,865.30	\$ 100,415.93	\$ 76,768.25	\$ 550,787.59									
TOTAL PERSONNEL EXPENSES =	\$ 405,225.00	\$ 438,581.85	\$ 51,372.53	\$ 24,537.87	\$ 13,851.00	\$ 140,044.00	\$ 21,482.61	\$ 448,456.00	\$ 159,675.00	\$ 28,717.00	\$ 222,315.00	\$ -	\$ -	\$ -	\$ 816,931.00	\$ 2,771,188.86	\$ 10,184.00	\$ 10,184.00	\$ 2,781,372.86	\$ 162,830.06	\$ 2,944,202.92	\$ 97,015.96	\$ 621,381.76	\$ 521,061.77	\$ 4,183,662.41									
II.B. OTHER EXPENSES																																		
(1) Building Occupancy	\$ 79,826.00	\$ 148,849.70	\$ 14,012.14		\$ 14,883.45	\$ 24,005.00	\$ 4,823.00	\$ 149,948.00	\$ 168,709.18		\$ 27,998.00				\$ 25,280.00	\$ 658,134.47	\$ 4,428.00	\$ 4,428.00	\$ 662,562.47	\$ 122,273.54	\$ 784,836.01	\$ 276,935.46	\$ 259,577.22	\$ 54,329.84	\$ 1,375,678.53									
(2) Professional Services	\$ 27.00	\$ 57,932.50	\$ 433.50			\$ 6,365.00		\$ 6,916.00	\$ 165.00	\$ 8,362.00	\$ 67,533.00				\$ 8,352.00	\$ 156,086.00			\$ 156,086.00	\$ 12,866.84	\$ 168,952.84	\$ 1,569.30	\$ 41,195.71	\$ 211,717.85										
(3) Travel	\$ 4,171.00		\$ 956.33			\$ 8,440.86		\$ 8,440.86	\$ 111.00		\$ 3,020.00				\$ 14,968.00	\$ 40,108.05	\$ 47.00	\$ 47.00	\$ 40,155.05	\$ 5,088.32	\$ 45,243.37	\$ 608.95	\$ 89,283.26	\$ 7,449.75	\$ 142,585.33									
(4) Equipment	\$ 9,197.00	\$ 7,881.09	\$ 1,188.85		\$ 586.21	\$ 1,188.85		\$ 6,856.00	\$ 6,205.00		\$ 840.00				\$ 6,899.00	\$ 40,945.15			\$ 40,945.15	\$ 40,945.15	\$ 897.00	\$ 61,976.42	\$ 25,738.71	\$ 129,557.28										
(5) Food Services		\$ 166,503.94	\$ 153.98			\$ 4,898.00		\$ 30,082.00	\$ 30,871.00							\$ 232,508.92			\$ 232,508.92	\$ 798.32	\$ 233,307.24	\$ 1,199.39	\$ 6,702.52	\$ 3,960.51	\$ 245,169.66									
(6) Medical and Pharmacy																\$ -			\$ -						\$ -									
(7) Subcontracted Services																\$ -			\$ -						\$ -									
(8) Insurance	\$ 64,332.00	\$ 30,274.02	\$ 11,352.75		\$ 8,703.50	\$ 9,536.00		\$ 58,580.00	\$ 18,922.00		\$ 7,569.00				\$ 18,921.00	\$ 228,190.27	\$ 908.00	\$ 908.00	\$ 229,098.27	\$ 16,878.75	\$ 245,977.02	\$ 26,490.50	\$ 52,762.61	\$ 49,195.30	\$ 374,425.43									
(9) Interest Paid	\$ 6,635.00	\$ 60,158.33	\$ 2,677.43						\$ 15,371.00						\$ 16,640.00	\$ 101,481.76			\$ 101,481.76	\$ 27,948.00	\$ 129,429.76	\$ 2,794.80	\$ 6,443.12	\$ 138,667.68										
(10) Operating Supplies & Expenses	\$ 13,661.80	\$ 20,846.95	\$ 2,714.30		\$ 1,667.28	\$ 18,558.00	\$ 1,583.00	\$ 316,513.77	\$ 13,768.00	\$ 15,030.00	\$ 200,445.00	\$ 3,376.00	\$ 51,368.00	\$ 158,960.00	\$ 818,492.10	\$ 35.00	\$ 35.00	\$ 818,527.10	\$ 28,406.48	\$ 846,933.58	\$ 26,159.96	\$ 181,666.50	\$ 91,102.28	\$ 1,145,862.32										
(11) Other-Bad Debt															\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
(12) Donated Items															\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
TOTAL OTHER EXPENSES =	\$ 177,849.80	\$ 492,446.53	\$ 33,499.28	\$ -	\$ 25,640.44	\$ 73,084.86	\$ 6,406.00	\$ 316,513.77	\$ 274,590.86	\$ 255,384.18	\$ 8,362.00	\$ 307,405.00	\$ 3,376.00	\$ 51,368.00	\$ 250,020.00	\$ 2,275,946.72	\$ 5,418.00	\$ 5,418.00	\$ 2,281,364.72	\$ 214,260.25	\$ 2,495,624.97	\$ 332,291.26	\$ 656,332.63	\$ 279,415.22	\$ 3,763,664.08									
TOT. PERSONNEL & OTH. EXP. =	\$ 583,074.80	\$ 931,028.38	\$ 84,871.81	\$ 24,537.87	\$ 39,491.44	\$ 213,128.86	\$ 27,888.61	\$ 316,513.77	\$ 723,046.86	\$ 415,059.18	\$ 37,079.00	\$ 529,720.00	\$ 3,376.00	\$ 51,368.00	\$ 1,066,951.00	\$ 5,047,135.58	\$ 15,602.00	\$ 15,602.00	\$ 5,062,737.58	\$ 377,090.31	\$ 5,439,827.89	\$ 429,307.22	\$ 1,277,714.39	\$ 800,476.99	\$ 7,947,326.49									
II.C. DISTRIBUTED INDIRECT COSTS																																		
(a) Other Support Costs (Optional)	\$ 148,698.21	\$ 214,950.56	\$ 21,644.36	\$ 4,382.78	\$ 10,168.76	\$ 58,500.01	\$ 7,112.27	\$ 184,394.47	\$ 105,850.15	\$ 9,456.04	\$ 112,607.20				\$ 248,714.75	\$ 1,126,479.56	\$ 3,952.77	\$ 3,952.77	\$ 1,130,432.33	\$ 110,200.00	\$ 1,240,632.32	\$ 74,462.01	\$ (1,277,714.39)	\$ 37,379.94										
(b) Administration	\$ 81,878.08	\$ 128,223.58	\$ 11,918.10	\$ 3,234.82	\$ 5,545.57	\$ 30,392.56	\$ 3,916.25	\$ 101,533.61	\$ 58,284.54	\$ 5,206.96	\$ 71,869.99				\$ 147,209.84	\$ 649,213.90	\$ 2,190.91	\$ 2,171.65	\$ 651,385.55	\$ 54,525.83	\$ 705,911.38	\$ 57,185.67	\$ (800,476.99)	\$ (37,379.94)										
TOT. DISTRD INDIRECT COSTS =	\$ 230,576.29	\$ 343,174.14	\$ 33,562.46	\$ 7,617.60	\$ 15,714.33	\$ 88,892.57	\$ 11,028.52	\$ 285,928.08	\$ 164,134.69	\$ 14,663.00	\$ 184,477.19	\$ -	\$ -	\$ -	\$ 395,924.59	\$ 1,775,693.46	\$ 6,143.68	\$ 6,143.68	\$ 1,781,837.14	\$ 164,725.83	\$ 1,946,562.96	\$ 131,647.68	\$ XXXXXXXXXXXX	\$ XXXXXXXXXXXX	\$ -									
TOTAL ACTUAL OPER. EXPENSES =	\$ 813,651.09	\$ 1,274,202.52	\$ 118,434.27	\$ 32,155.47	\$ 55,205.77	\$ 302,021.43	\$ 38,917.13	\$ 316,513.77	\$ 1,008,974.94	\$ 579,193.87	\$ 51,742.00	\$ 714,197.19	\$ 3,376.00	\$ 51,368.00	\$ 1,462,875.59	\$ 6,822,829.04	\$ 21,745.68	\$ 21,745.68	\$ 6,844,574.72	\$ 541,816.14	\$ 7,386,390.85	\$ 560,954.90	\$ 0.00	\$ 0.00	\$ 7,947,345.75									
II.D. UNALLOWABLE COSTS																																		
TOT. ALLOWABLE OPER. EXP. =	\$ 813,651.09	\$ 1,274,202.52	\$ 118,434.27	\$ 32,155.47	\$ 55,205.77	\$ 302,021.43	\$ 38,917.13	\$ 316,513.77	\$ 1,008,974.94	\$ 579,193.87	\$ 51,742.00	\$ 714,197.19	\$ 3,376.00	\$ 51,368.00	\$ 1,462,875.59	\$ 6,822,829.04	\$ 21,745.68	\$ 21,745.68	\$ 6,844,574.72	\$ 541,816.14	\$ 7,386,390.85	\$ 560,954.90	\$ XXXXXXXXXXXX	\$ XXXXXXXXXXXX	\$ 7,947,345.75									
II.E. CAPITAL EXPENDITURES																																		
															\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																																		
IIIA. Unearned Funds	\$ (724,831.40)	\$ (958,383.79)	\$ (91,927.82)	\$ (31,401.17)	\$ (469.10)	\$ (2,228.49)	\$ (10,057.23)	\$ (0.08)	\$ (11,795.81)	\$ (295,650.01)	\$ (1,789.20)	\$ (61,220.18)	\$ -	\$ -	\$ (861,582.67)	\$ (3,051,336.95)	\$ (6,033.22)	\$ (6,033.22)	\$ (3,057,370.17)															

Provider Name: Psychosocial Rehabilitation Center
 Audit Period: 7/1/2021 - 6/30/2022

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE**



III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS

III.A. Unearned Funds \$ (724,831.40) \$ (958,383.79) \$ (91,927.82) \$ (31,401.17) \$ (469.10) \$ (2,228.49) \$ (10,057.23) \$ (0.08) \$ (11,795.81) \$ (295,650.01) \$ (1,789.20) \$ (61,220.18) \$ - \$ - \$ (861,582.67) \$ (3,051,336.95) \$ (6,033.22) \$ (6,033.22) \$ (3,057,370.17)

III.B. Funding Allocations

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																			

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																			

Total Funding Allocations \$ -

III.C. Excess Funds

Excess Funds																					

Excess Current Year Funds to be returned to Managing Entity	Funding Source:																				
	F-Federal	S-State																			

**PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE
RELATED PARTY TRANSACTION ADJUSTMENTS
SCHEDULE OF BED DAY AVAILABILITY
FOR THE YEAR ENDED JUNE 30, 2022**

NOT APPLICABLE

PSYCHO-SOCIAL REHABILITATION CENTER, INC
D/B/A FELLOWSHIP HOUSE
NOTE TO THE SCHEDULES OF STATE EARNINGS, COST CENTER ACTUAL
EXPENSES AND REVENUE AND BED DAY AVAILABILITY PAYMENTS
For the Year Ended June 30, 2022

General

The Schedules of State Earnings, Cost Center Actual Expenses and Revenues and Bed-day Availability payments were prepared in accordance with the requirements included in the State Contracts.



**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
Psycho-Social Rehabilitation Center, Inc. d/b/a Fellowship House
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 Psycho-Social Rehabilitation Center, Inc. d/b/a Fellowship House (the “Organization”) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, 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 the report thereon dated December 1, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Psycho-Social Rehabilitation Center, Inc. d/b/a Fellowship House’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.

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.



Thomas & Company CPA, PA
Cooper City, FL
December 1, 2022



THOMAS & COMPANY, C.P.A., P.A.

Certified Public Accountants and Business Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
Psycho-Social Rehabilitation Center, Inc. d/b/a Fellowship House
Miami, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Psycho-Social Rehabilitation Center, Inc. d/b/a Fellowship House's (The "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement and the requirements described in the Department of Financial Services' State Projects Compliance Supplement that could have a direct and material effect on each of The Organization's major federal programs and state projects for the year ended June 30, 2022. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, The Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of The Organization to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of The Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to The Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The Organization's compliance based on our audit. 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, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting

from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirement referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance. The Organization's compliance with the requirements of each major federal program and state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of The Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of The Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

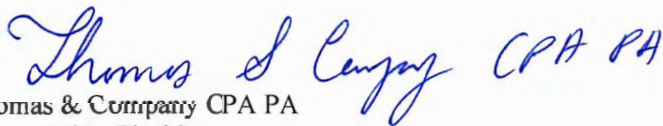
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program and state project on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program and state project will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Thomas & Company CPA PA
Cooper City, Florida
December 1, 2022

**PSYCHO-SOCIAL REHABILITATION CENTER, INC
D/B/A FELLOWSHIP HOUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF AUDITORS' RESULTS

Section I-Summary of Auditors Results

Financial Statements

Type of Auditors Report Issued:

Unmodified

Internal Control over Financial Reporting:

- Significant deficiency(es) identified ? ___ Yes X None
- Material weakness identified? ___ Yes X No
- Non Compliance material to financial statement noted? ___ Yes X No

Federal Awards and State Projects

Internal Control over Major Federal Programs or State project:

- Significant deficiency(es) identified? ___ Yes X None
- Material weakness identified? ___ Yes X No

**Type of Auditors Report issued on Compliance
for major Program or State Project:**

Unmodified

Any audit findings disclosed that are required to be reported in
Accordance with 2 CFR or Chapter 10.656 Rules of the Auditor
General?

___ Yes X No

Identification of major Programs and state Projects:

AL #	Name of Federal Program or Cluster
	Department of Health and Human Services
93.958	Block Grants for Community Mental Health Services

CSFA #	Name of State Project
60.114	Community Forensic Bed Comp Resting

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X Yes ___ No

**PSYCHO-SOCIAL REHABILITATION CENTER, INC
D/B/A FELLOWSHIP HOUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF AUDITORS' RESULTS (Continued.)

Section II-Financial Statement findings

The audit disclosed no matters that are reportable

Section III – Major Federal Awards Programs/State Projects – Findings and questioned costs

The audit disclosed no matters that are reportable

Section IV – Major Federal Awards Programs/State Projects – Summary of prior Audit Findings

No prior audit findings were reported

Section V - Management letter

No Management letter issued