PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE

CONSOLIDATED FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2024

PSYCHO-SOCIAL REHABILITATION CENTER, INC.
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JUNE 30, 2024

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House
Miami, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House (a Not-for-profit corporation) ("the Organization"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and statement of cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House as of June 30, 2024, 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 Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House 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 opinion.

Emphasis of Matter – Change in Asset Recognition

As discussed in Note 17 to the financial statements, a prior period adjustment has been made in the current year for a reclassification of expenses. In the previous year, Fellowship Foundation had recognized an item as an expense which in fact was an asset addition. In the current year, the corresponding amount has been reclassified under Asset through an entry in the general ledger. Our opinion is not modified with respect to this matter.

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.

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Responsibilities of Management for the Financial Statements (Cont.)

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 Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House '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 GAAS 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, including omissions, 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 GAAS 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 Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House '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 Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House's ability to continue as a going concern for a reasonable period of time.

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of Federal awards and State Projects, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.650, Rules of the Auditor General is presented for purposes of additional analysis and is not a required part of the financial statements.

Other information (Cont.)

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Florida Department of State, Rule 65E-14.003, Audits of Contractors participating in the Substance Abuse and Mental Health Programs require that Schedules of State Earnings, Bed Day Availability, Related Party Transaction Adjustments, and Cost Center Actual Funding Source and Expense Schedule be presented to supplement the financial statements. Such information, although not a part of the 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 the financial reporting for placing the 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 Stated 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 financial statements, and other knowledge we obtained during our audit of the 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 November 15, 2024, on our consideration of Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House'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 the effectiveness of Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House'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 Psycho-Social Rehabilitation Center Inc. D/B/A Fellowship House's internal control over financial reporting and compliance.

Thomas & Company CPA PA

Thomas & Company CPA
Cooper City, Florida
November 15, 2024

PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE
COMBINED STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2024

ASSETS		WITHOUT DONOR RESTRICTIONS
Current Assets		
Cash	$	901,652
Grants and Program Fees Receivable		1,332,657
Accounts Receivable, Net		384,895
Prepaid Expenses		33,324
Total Current Assets		**2,652,528**
Long-Term Assets		
Property and Equipment, Net		3,856,466
Other Assets		113,993
Operating Lease Asset (ROU)		673,522
Finance Lease Asset (ROU)		65,073
Total Long-Term Assets		**4,709,054**
TOTAL ASSETS		**7,361,582**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Current Liabilities		
Account Payable and Accrued Expenses		649,145
Line of Credit		267,989
Advance to Mentors		6,113
Current Portion of Operating Lease Liability		116,976
Current Portion of Finance Lease Liability		17,260
Total Current Liabilities		**1,057,483**
Non-Current Liabilities		
Mortgage Payable		2,181,554
Loan Payable		69,947
Non-Current Portion Operating Lease Liability, Net		558,950
Non-Current Portion Finance Lease Liability, Net		48,673
Total Non-Current Liabilities		**2,859,124**
TOTAL LIABILITIES		**3,916,607**
Net Assets		3,444,975
TOTAL NET ASSETS		**3,444,975**
TOTAL LIABILITIES AND NET ASSETS	**$**	**7,361,582**

"The accompanying notes are an integral part of this financial statement

PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE
COMBINED STATEMENT OF ACTIVITIES
AS OF JUNE 30, 2024

REVENUE AND SUPPORT	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
Government & State Funding	$ 9,919,269	$ -	$ 9,919,269
Local Government Funding	560,524	-	560,524
Medicaid Income	2,600,324	-	2,600,324
Residential Rents	349,073	-	349,073
Other Income	392,045	-	392,045
TOTAL REVENUE AND SUPPORT	**13,821,235**	**-**	**13,821,235**
Net Assets Released From Restrictions:			
Satisfaction of Purpose or Time Restriction:	48,436	(48,436)	-
TOTAL REVENUE AND SUPPORT AND NET ASSETS RELEASED FROM RESTRICTIONS	**13,869,671**	**(48,436)**	**13,821,235**
OPERATING EXPENSES:			
Program Services	11,027,818	-	11,027,818
Supporting Services	1,687,265	-	1,687,265
Management and General	1,078,190	-	1,078,190
TOTAL EXPENSES	**13,793,273**	**-**	**13,793,273**
CHANGE IN NET ASSETS	**76,398**	**(48,436)**	**27,962**
NET ASSETS AT BEGINNING OF YEAR	**3,320,517**	**48,436**	**3,368,953**
PRIOR PERIOD ADJUSTMENTS	**48,060**	**-**	**48,060**
NET ASSETS AT END OF YEAR	**$ 3,444,975**	**$ -**	**$ 3,444,975**

"The accompanying notes are an integral part of this financial statement"

PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE
STATEMENT OF FUNCTIONAL EXPENSES
AS OF JUNE 30, 2024

WITHOUT DONOR RESTRICTIONS

	PROGRAM SERVICES												
	RESIDENTIAL												
	LEVEL II	LEVEL IV-V	BEHAVIORAL HEALTH	DAY/ NIGHT	CASE MANAGEMENT	CLUB HOUSE	FACT	MRST	FMT	TOTAL PROGRAM SERVICES	SUPPORTING SERVICES	MANAGEMENT AND GENERAL	TOTAL
Salaries	$ 551,851	107,760	$ 1,206,531	$ 443,789	$ 362,535	$ 181,930	$ 1,033,568	$ 199,298	$ 268,053	$ 4,355,315	$ 832,873	$ 727,743	$ 5,915,931
Fringe Benefits	76,842	26,483	169,126	61,545	54,469	26,359	181,130	23,681	26,359	645,994	130,711	143,468	920,173
TOTAL PERSONNEL COSTS	**628,693**	**134,243**	**1,375,657**	**505,334**	**417,004**	**208,289**	**1,214,698**	**222,979**	**294,412**	**5,001,309**	**963,584**	**871,211**	**6,836,104**
Building Occupancy	187,871	409,130	153,315	170,698	90,870	206,321	30,585	17	13,945	1,262,752	285,695	52,137	1,600,584
Professional Services	44,026	-	13,144	18,344	54	90	-	-	82,240	157,898	98	48,840	206,836
Travel	-	2,789	18,459	2,161	2,599	5,137	17,689	4,958	6,124	59,916	155,072	-	214,988
Equipment Costs	4,424	389	16,383	5,323	3,580	4,702	150	-	-	34,951	14,532	17,175	66,658
Food Services	42,089	7,532	-	179,396	-	33,162	-	-	655	262,834	3,864	-	266,698
Insurance	79,702	53,864	73,313	35,423	61,436	30,995	22,139	11,608	8,856	377,336	45,535	19,916	442,787
Interest	5,150	30,068	2,284	67,193	7,129	15,684	18,536	-	-	146,044	2,852	844	149,740
Operating Supplies and Expenses	61,230	50,179	1,112,721	50,829	55,501	28,179	1,681,481	152,456	532,202	3,724,778	216,033	50,989	3,991,800
TOTAL OTHER EXPENSES	**424,492**	**553,951**	**1,389,619**	**529,367**	**221,169**	**324,270**	**1,770,580**	**169,039**	**644,022**	**6,026,509**	**723,681**	**189,901**	**6,940,091**
TOTAL EXPENSES	**$ 1,053,185**	**$ 688,194**	**$ 2,765,276**	**$ 1,034,701**	**$ 638,173**	**$ 532,559**	**$ 2,985,278**	**$ 392,018**	**$ 938,434**	**$ 11,027,818**	**$ 1,687,265**	**$ 1,061,112**	**$ 13,776,195**

PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE
COMBINED STATEMENT OF CASH FLOWS
AS OF JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	27,962
Adjustment to reconcile change in net assets to net cash provided by operating activities		
Depreciation		282,403
Non Cash Operating Lease Expense		413,716
Gain on Lease Termination		(303)
Finance Lease Amortization		19,000
(Increase) /Decrease in Grant and Program Fees Receivable		(200,254)
(Increase) / Decrease in Receivables		(249,809)
(Increase) / Decrease in Prepaid Expenses		22,817
(Increase) / Decrease in Other Assets		1,776
Increase / (Decrease) in Accounts Payable and Accrued Exp.		35,853
Increase/ (Decrease) in Operating Lease Liability		(419,236)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		**(66,075)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Equipment		(253,858)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**(253,858)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Line of Credit		115,000
Repayment of Mortgage Payable		(98,077)
Repayment of Loan Payable		(3,767)
Repayment of Finance Lease Liability		(18,483)
NET CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES		**(5,327)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		**(325,260)**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		**1,226,912**
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**901,652**
SUPPLEMENTAL INFORMATION		
Interest Paid During the Year	$	149,740.00

Note 1 - Nature of The Organization and Significant Accounting Policies

Organization and Purpose

Psycho-Social Rehabilitation Center, Inc. d/b/a Fellowship House ("Fellowship House") was incorporated in the State of Florida in 1973, as a not-for-profit corporation, for the purpose of assisting patients with a history of psychiatric disabilities by providing pre-vocational training and resocialization services. Fellowship House derives its principal support and revenue on account of grants from federal, state, and county government agencies, third party provider fees, including fees from the Florida Medicaid Program, and rental charges to members. The following entities are combined within the combined financial statements as of June 30, 2024.

- Silver Bluff, Inc. (“Silver Bluff”) was created by the Board of Directors of Fellowship House for the purpose of holding specific real estate assets and liabilities and has been reflected within Fellowship House’s operations.

- Fellowship House Foundation, Inc. (“Foundation”) was created by the Board of Directors of Fellowship House for the purpose of fundraising for the needs of the Fellowship House.

- Fellowship House Employment (“Fellowship Employment”) Fellowship House Employment Services, Inc. was created by the Board of Directors of Fellowship House to provide job opportunities for individuals with mental illness to video and audio tape meetings at municipal proceedings.

The accompanying combined financial statements include the accounts of the entities listed above along with the Fellowship House (together referred to as the Organization). They are presented on a combined basis because the four entities have the same management team, common board members, and are financially interrelated. All balances and transactions are eliminated on a combined basis.

The principal programs of the Organization are as follows:

- **Residential Program** - Provides supervised residential facilities varying from twenty-four hour closely supervised group housing to satellite apartments providing assistance on an "on call" basis.

- **Day/Night Program** - provides members with supportive opportunities to enhance social, interpersonal, vocational and basic living skills with the goal of achieving maximum community integration.

- **Behavioral Health Program** - Provides professional assistance to participants with mental health treatment and therapeutic services including consultation and evaluation, medication management, treatment plan review and individual and group therapy to increase coping with mental illness and preventing relapse.

- **Case Management** - Assists members in developing an awareness of and utilization of available community resources.

Note 1: Nature of The Organization and Significant Accounting Policies (Cont.)

- **Fact Team Program** - Provides comprehensive community-based treatment and support to persons with severe and persistent mental illness through an accountable and mobile multidisciplinary, organized mental health staff.

- **Club Fellowship** - Utilizing a clubhouse model and a work ordered day, the program provides vocational instruction and employment opportunities to help members focus on their strengths and make proactive decisions regarding their treatment. Staff also provide job development services and assistance to members in applying for outside employment.

Basis of Presentation
The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). Net assets, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets are changes therein are classified and reported as follows:

Without Donor Restrictions – Net Assets available for use in general operations and not subject to donor restrictions. Grants and contributions gifted for recurring programs are generally not considered "restricted" under GAAP, though for internal reporting, the Organization tracks such grants and contributions to verify the disbursement matches the intent. Assets restricted solely through the actions of the Board are reported as net assets without donor restrictions, board designated.

With Donor Restrictions – Net assets subject to donor-imposed stipulations that are more restrictive than the Organization's mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when the restriction expires, that is when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates those resources be maintained in perpetuity.

Contributions – Contributions are available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as contribution revenue with donor restrictions.

Donated Materials and Services – Donated assets, if significant, are recorded as contributions at their estimated values at date of receipt. Donated services are recognized when there is an objective basis to measure such services and such services create or enhance a non-financial asset or the service requires specialized skills that would be purchased if not provided by donation. A substantial number of volunteers have donated significant amounts of their time to the Organization that are not recognized since such contributed services do not meet the preceding criteria.

Note 1: Nature of The Organization and Significant Accounting Policies (Cont.)

Prior Period Adjustment

In the previous fiscal year, the fellowship house's trial balance included a miscellaneous expense amounting to $48,060. Upon further review, it was determined that this expense should have been classified under Building & Alt – Phoenix to better reflect its nature and purpose. As a result, a prior period adjustment has been made in the current year's financial statements to reclassify this amount from miscellaneous expense to Building & Alt – Phoenix. As a result, the Net Asset was restated during the year.

		2024
Net Assets at Beginning of Year	$	3,368,953
Prior Period Adjustment		48,060
Net Assets at Beginning of Year (Restated)	$	3,417,013

Adoption of New Accounting Standards

FASB ASC 326 - Financial Instruments - Credit Losses

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the company that are subject to guidance in FASB ASC 326 were accounts receivable. The Company adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

Property, Plant and Equipment, Net

Property and equipment are recorded at cost when purchased or constructed or at their estimated fair values when donated. Additions, improvements, and expenditures for maintenance that add materially to productive capacity or extend the life of an asset are capitalized. Other expenditures for maintenance are charged to expenses. In the case of disposals, the assets and related reserves are removed from the accounts and the net amount, less proceeds from disposal, is charged or generally credited to income. Depreciation of property and equipment is computed by the straight-line method over the estimated useful lives of the assets generally ranging from 5 to 25 years for buildings and improvements and from 3 to 10 years for furniture and equipment. In addition, The Organization evaluates the carrying value of long-lived assets when management decides to dispose of the asset or circumstances indicate that the carrying amount of an asset may not be recoverable. The Organization compares the carrying amount of the asset to net future undiscounted cash flows that an asset is expected to generate. The impairment is recognized to the extent that the carrying value is greater than future cash flows.

Note 1: Nature of The Organization and Significant Accounting Policies (Cont.)

Revenue Recognition

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). This guidance outlines a single, comprehensive model for accounting for revenue from contracts with customers. The residential fee revenue and grants received are generated substantially from completed services. Those services are based on a negotiated unit rate and revenue is recognized once the organization provides the services and bills the managing entity for the units delivered monthly. The organization identifies all performance obligations in connection with the services and only recognizes revenue once the performance obligations have been met and does not believe that it is required to provide additional services or obligations to the client. For grants received the service unit prices (transaction price) are evidenced in the grant award amount and based upon a budget for expenditures. Since the grants are awarded on a unit cost basis and there is a budget established by the Organization, costs are reimbursed in accordance with the units delivered at the end of the month when billings occur with the expenditures as performance obligations are satisfied. For Patient Service revenue, revenue is recognized after the client has received the services and the funds are billed to the insurance company. The transaction price is allocated based on the service provided. Revenue is recognized at a specific point in time once the performance obligation relating to the program is met. Typically, billings occur monthly after revenue is recognized. For rental fees, revenue is recognized upon payment by the tenant monthly. Grant Revenues are recorded as revenue once the appropriate performance obligations have been met and monthly billings are submitted.

The Organization derives patient service revenue primarily from services provided to patients. The Organization reports revenue from patient services at an amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients, governmental programs (Medicaid) and private insurers and include variable consideration for retrospective revenue adjustments due to settlements of audits, reviews, and investigations. Generally, the Organization bills the patient and the third-party payors shortly after the services are performed. Revenue for performance obligations is satisfied at a point in time when the goods and services are provided and when the Organization does not believe that it is required to provide additional goods, services, or obligations to the patient.

The Organization’s ability to collect revenue is affected by a variety of factors, including general economic conditions and third-party payors and the patient’s financial capability. The Organization determines the transaction price based on standard billing rates for goods and services provided, reduced by contractual adjustments provided to third-party payor, discounts provided to uninsured patients, and patient responsibility in accordance with the Organization’s policy and/or implicit price concessions provided to uninsured patients and responsibility after insurance. The Organization determines its historical experience. The Organization determines its estimate of implicit price concessions based on its historical collection experience for each applicable patient portfolio. Agreements with third-party payors typically provide for payments at less than standard billing rates.

Note 1: Nature of The Organization and Significant Accounting Policies (Cont.)

Revenue Recognition (Cont.)
The payment arrangements with major third-party payors are as follows:

- Medicaid - The Medicaid program operated by the state of Florida Organization for Health care Administration ("AHCA") provides reimbursements for certain outpatient services rendered to beneficiaries of the program based upon a predetermined reimbursable cost rate.

Additionally, patients who are covered by third-party payors are responsible for related co-pays and deductibles which vary in amount. The Organization also provides services to uninsured patients and offers those uninsured patients a discount on the Organization's standard billing rates. The Organization estimates the transaction price for patients with co-pays and deductibles and for uninsured patients based on historical collection experience and current market conditions. The initial estimate of the transaction price is determined by reducing the Center's standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price, if any, are generally recorded as an adjustment to revenue in the period of the change. Contractual adjustments, or differences in standard billing rates and the payments derived from contractual terms with governmental and private insurers, are recorded based on management's best estimates in the period in which services are performed and a payment methodology is established with the patient. Recorded estimates or past contractual adjustments are subject to change, in large part, due to ongoing contract negotiations and regulation changes, which are typical in the U.S. healthcare industry. Revisions to estimates are recorded as contractual adjustments in the periods in which they become known and may be subject to further revisions. Subsequent changes in estimates for third-party payors that are determined to be the result of an adverse change in a payor's ability to pay are recorded as a bad debt expense. Laws and regulations governing Medicaid programs are complex and subject to interpretation as well as significant regulatory action in the normal course of business. The Organization is subject to contractual reviews and audits. As a result, there is at least a reasonable possibility that recorded estimates will change in the near term.

In addition, the Organization's contracts with private insurers may provide for a retroactive audit or review of claims. The Organization believes that it is in compliance with applicable laws and regulations governing the Medicaid programs and that adequate provisions have been made for any adjustments that may result from final settlements from governmental agencies and private insurers. Retroactive adjustments are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care.

These settlements, if applicable, are estimated and accrued based on settlement agreements and historical settlement experience in the period in which the related services are rendered and adjusted in future periods as final settlements are determined. No adjustment has been recorded as the Organization does not expect there to be any retrospective adjustments for services performed prior to July 1, 2023.

Note 1: Nature of The Organization and Significant Accounting Policies (Cont.)

Revenue Recognition (Cont.)

Revenue Recognition – Nonexchange Transactions

The organization receives grants and contribution revenue from several sources including the state government, private foundations, and other donors. Grants are evaluated as to whether they qualify as exchange transactions or contributions as defined by U.S. GAAP. Grants that primarily provide commensurate value to the public are reported as contributions and recognized as eligible grant activities are conducted.

Revenue Recognition – Exchange Transactions

The Organization applies FASB ASC 606 to exchange transactions in which it receives consideration from individuals with Medicaid. Under U.S. GAAP, these arrangements are exchange transactions between the organization and the individuals participating in the organization's programs. These contracts are monthly services which are offered and billed after the services are rendered for the applicable period for the program revenues. No deposits are received for the program. Contracts related to program fees typically do not extend past one month. No impairment losses are recognized as revenue is billed at the beginning of the month, collected, and earned within the same time month. Revenue is billed at the beginning of the month and the services are transferred within that monthly period and revenue is recognized at the completion of the month. Revenue is recognized as performance obligations are satisfied, which is ratably over the service period. The performance obligations related to the program fees are the reciprocal transfer of the service from the program and curriculum and the fee for which the program relates. This transfer typically happens within one month of the revenue being billed and recognized. The transaction price is listed on brochures and the organization's website where the fees are allocated for the specific service. Because all of its performance obligations relate to contracts with a duration of less than one year, the organization has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to providing program services.

Year ended June 30,2024	
Medicaid Income	$ 2,600,324
Total Revenue Subject to ASC 606	**2,600,324**
Total Revenue not Subject to ASC 606	**11,220,911**
Total Revenue	**$ 13,821,235**

PSYCHO-SOCIAL REHABILITATION CENTER, INC
D/B/A FELLOWSHIP HOUSE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

Note 1: Nature of The Organization and Significant Accounting Policies (Cont.)

Contract Balances

The timing of revenue recognition, billings, and cash collections results in billed accounts receivable, unbilled receivables (contract assets), and customer advances and deposits (contract liabilities) on the Statement of Financial Position. Amounts are billed upon achievement of contractual milestones. However, sometimes receive advances or deposits from our customers, before revenue is recognized, resulting in contract liabilities. These deposits are liquidated when revenue is recognized. The Beginning and Ending balances of contract receivables are the following:

	2024	2023
Receivables	$ 1,717,552	$ 1,267,489
Unbilled Receivables	-	-
Advances and Deposits	-	-

It is the policy of the Organization to record the total grant amount at the time of award and defer the unexpended portion until earned. Government funds restricted by the grantor for plant acquisitions or operating purposes are deemed to be earned and reported as revenue when the Organization has incurred expenditures in compliance with the specific restrictions.

Estimates

The preparation of combined financial statements in accordance with accounting principles generally accepted in the United States of America the use of estimates and assumptions by management. Such estimates, which are based on prior operating history and industry standards, affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and reported revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Organization is exempt from Federal Income taxes under Section 501 (c) 3 of the Internal Revenue Code and is not a private foundation, accordingly no provision for income taxes is provided. Accordingly, no provision for income taxes is required for the Organization during the year ended June 30, 2024. Additionally, Topic 740 provides guidance on measurement, de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. In accordance with the disclosure requirements, the Organization's policy on income statement classification of interest and penalties related to income tax obligations is to include such items as part of total interest expense and other expense, respectively. On June 30, 2024, the Organization did not have any uncertain tax positions and thus has not recognized any interest or penalties in these financial statements.

Note 1: Nature of The Organization and Significant Accounting Policies (Cont.)

Cash and Cash Equivalents

The Organization maintains its cash accounts in several financial institutions. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 for each institution. The Organization has cash balances on deposit with a certain financial institution that may exceed the balance insured by the FDIC. The Organization believes it is not exposed to any significant credit risk since it has not experienced any losses in such accounts previously and the financial institutions are sound institutions.

Basis of Accounting

The Organization uses the accrual method of accounting as prescribed by Generally Accepted Accounting Principles in the United States of America.

Fixed Assets

Fixed Assets valued at more than $1,000 are capitalized. Fixed Assets are valued at cost when purchased or estimated fair value at date of donation and are depreciated using the straight-line method over their estimated useful lives of five to seven years. In the absence of donor restrictions in the use of donated fixed assets, the Organization records such donations as revenue in the period received. As of June 30, 2024, The Organization has following Assets:

	Fellowship House	Fellowship Foundation	Consolidated 2024	2023
Land	$ 2,346,020	$ -	$ 2,346,020	$ 2,346,021
Building Improvements	4,920,194	269,971	5,190,165	4,911,502
Furniture, Fixtures and Equipment	2,758,509	-	2,758,509	2,735,255
Total	**10,024,723**	**269,971**	**10,294,694**	**9,992,778**
Less: Accumulated Depreciation	(6,422,625)	(15,603)	(6,438,228)	(6,155,828)
Net Assets	**$ 3,602,098**	**$ 254,368**	**$ 3,856,466**	**$ 3,836,950**

For the year ending June 30, 2024, Fellowship House had a depreciation expense of $266,800, and Fellowship Foundation had a depreciation expense of $15,603.

Fair Value of Financial Instruments

The carrying amount of receivables approximates fair value because of the short-term nature of such receivables or the credit worthiness, interest rates, and collateral provided on long-term receivables. The carrying value of notes payable generally approximates fair value due to short-term maturities, adjustable interest rates and interest rates that are similar to current rates obtained by the Organization. Borrowings and loans generally from government sources, for the acquisition of long-lived assets are reflected at face value when the use of the long-lived asset is stipulated by the government lender (grantor) and the sale or deviation from such stipulated use requires immediate repayment of the grant.

Note 2: Notes Payable and Line of Credit

The Organization has a note payable which requires sixty monthly payments in the amount of $16,493, consisting of principal, based on a twenty-five-year amortization, and interest at the fixed rate of 5.64% per annum. In May 2019, the terms of the note modified to require 59 additional monthly payments of principal and interest based on a twenty-year amortization. The interest rate will be charged at 3.25% above the five-year Treasury Bill constant rate established by the U.S. Treasury as of the report date. The rate shall be fixed for the remainder of the loan until April 2024 with a floor of 4.5%. On April 2024 the term and Maturity date of the Note was extended to July 2024. The interest rate applicable till the Extended Maturity Date is 7.5%. All principal and interest are due in July 2024. As of June 30, 2024, the balance on the note was $2,181,554.

In May 2019, the Organization entered into an agreement with a corporation to finance renewable energy sources, energy efficiency, and wind resistance improvements. The balance of that note payable as of June 30, 2024, is $267,989. The note bears interest at 5.75% annum and is due in May 2039. Substantially, all the assets of the Organization serve as collateral for the note payable listed above.

The principal payments on the note payable are due as follows:

Year Ending June 30,		
2025	$	77,608
2026		77,608
2027		77,608
2028		77,608
2029		77,608
Thereafter		1,793,514
	$	**2,181,554**

Interest expenses on notes payable and line of credit totaled $ 124,021 and $ 23,189, respectively for the year ended June 30, 2024.

Note 3: Allowance for Doubtful Accounts

Accounts Receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through adjustments to valuation allowances based on its assessment of the current status of individual receivables. Balances are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance.

Note 4: Commitments and Contingencies

In the normal course of activities, the Organization receives grants and other forms of reimbursement from various government agencies. These activities are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management believes that all the expenditures are properly recorded and that the liability, if any, for any reimbursement which may arise as the result of audits would not be material.

Note 5: Trust Funds Payable

Fellowship House acts as a representative payee for social security benefits on behalf of members. The benefits are managed by Fellowship House to ensure that the member's current and foreseeable needs are being provided. The benefits in excess in current needs requirements are held in an account with a financial institution. As of June 30, 2024, funds for members consisted of $51,136.

Note 6: Economic Dependency

The Organization's program service revenues are derived mostly from contracts with the State of Florida Department of Children and Families. The majority of the revenues related to these contracts are for direct services provided through subcontracts with providers. The Organization's ability to continue operating is primarily predicated on funding from governmental agencies and is expected to continue.

Note 7: Grant Receivables

Grants receivables consist of amounts due from a governmental agency for services. The carrying amount of Grants receivable is reduced by an allowance that reflects management's best estimate of the amounts that will not be collected. Management individually reviews all Grants receivable balances and based on an assessment of current collectability, estimates the portion of the balance, if any that will not be collected. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The Organization's receivable amount of $1,123,709 as of June 30, 2024, is the net balance after providing an allowance for doubtful debts of $ 10,000.

Note 8: Concentration of Credit Risk

Fellowship House's major source of support and revenue consists of grants from Federal and State Governments. Accordingly, the Organization's ability to continue operating is dependent on funding from the above funding sources, which is expected to continue.

Note 9: Functional Allocation of Expenses

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

Note 10: Related Party Transactions

Related parties include:
- Nancy Green – Board of Director, Treasurer
- Louise Jeroslow, Esq- Board of Director –Vice Chairperson

Related party transactions include:
- Nancy Green is Senior Vice President of Wells Fargo Securities. As of June 30, 2024, the Organization maintained money market accounts with the financial institution.
- Louise Jeroslow is an attorney who provides general legal counsel for the organization.

The Organization has adopted a conflict-of-interest policy whereby board members are disqualified from participating in the final decisions regarding any action affecting their related company or organization.

Note 11: Compensated Absences

The Organization's liability for compensated absences of their employees was $95,584, which is included in other accounts payable and accrued expenses as of June 30, 2024. This represents amounts owed to employees under the Organization's paid leave policies.

Note 12: Profit Sharing Plan

Qualified full-time employees of Fellowship House participate in a defined contribution profit-sharing plan. The plan for the benefit of eligible employees upon their retirement, death, or disability, provides for an annual contribution to a trust fund at the discretion of Fellowship House based on a percent of eligible employee adjusted compensation (as defined). In this connection, Fellowship House made a matching contribution of 1% to the plan for the year ended June 30, 2024. The matching employer contribution for the year ended June 30, 2024, was $ 53,563.

Note 13: Subsequent Events

ASC Topic 855, Subsequent Events, establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued.

For the year ended June 30, 2024, Fellowship House has evaluated all subsequent events through November 15, 2024, which is the date the financial statements were available to be issued, and concluded no additional subsequent events have occurred that would require recognition or disclosure in these financial statements that have not already been accounted for.

Note 14: Net Assets with Donor Restrictions

The Organization entered into an agreement to with the US Department of Housing and Urban Development to conduct a project for supportive housing within ten (10) years after the project is placed in service, the Project Sponsor (HUD) and the Titleholder (the Organization), their successors or assigns, shall be obligated to repay HUD one hundred percent (100%) of any assistance received for acquisition, rehabilitation and new construction under the Agreement. If such project is used as supportive housing for more than ten (10) years, HUD shall reduce the percentage of the amount required to be repaid by ten (10) percentage points for each year in excess of ten (10) that the project is used as supportive housing. The covenants for these projects expire in 2024. There is no Donor Restricted Assets as on June 30, 2024.

Note 15 – Liquidity

The Organization's main source of revenue is contributions and grants. These sources of revenue are what will be used to fund the Organization operations; the remainder of the revenue is from contributions from various sources. The Organization considers contributions without donor restrictions, program income and other miscellaneous income for use in programs that are ongoing, major, and central to its annual operations as available to meet cash needs for general expenditures. General expenditure includes general and administrative expenses, program costs, and other administrative costs which are necessary to sustain operations and are expected to be paid in the subsequent year. Annual operations are defined as total expense related to both program services and supporting services activities.

The Organization manages its cash available to meet general expenditures through the following three guiding principles:

1. Operating within a prudent range of financial soundness and stability
2. Maintaining adequate liquid assets
3. Maintaining sufficient reserves to provide reasonable assurance that long-term agreements or other commitments and obligations will continue to be met, thereby ensuring the sustainability of the Organization.

The Assets which are listed on the balance sheet as current assets (Cash, Grants Receivable and Accounts Receivable) are all assets available for general expenditure. Although complete receivables may not be fully collectible (expected to collect 100%), the net realizable value of Accounts Receivable is available for general expenditure.

Liquidity Management

The Organization maintains a policy of structuring financial assets to be available as general expenditures, liabilities, and other obligations become due. In addition to helping manage unanticipated liquidity needs, the Organization has a loan from a financial institution (Note 2) to draw upon immediate cash needs.

Note 16: Lease

The Organization has elected the hindsight practical expedient to determine the lease term for existing contracts as of the adoption date. Under FASB ASC Topic 842, Leases, lessees that are not public business entities are permitted to use a practical expedient that allows them to make an accounting policy election to use a risk-free rate as the discount rate for all leases.

These practical expedients are applied to the class of underlying leased assets which are not owned including real estate, rental equipment and vehicles given their physical nature and similar characteristics of these assets. The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Variable lease payments are payments that cannot be forecasted and based on specific milestones unrelated to the fixed costs associated with the lease. The Organization's lease agreements do not contain any variable lease payments.

The Organization also elected the short-term leases of practical expedients permitted under the transition guidance within the new standard, which allowed the Organization to elect not to record "short-term" leases on the balance sheet. These practical expedients are applied to the class of underlying leased assets including real estate, rental equipment and vehicles given their physical nature and similar characteristics of these assets. As per FASB ASC 842, a short-term lease is a lease that, at the commencement date, has a 'lease term' of 12 months or less and does not include an option to purchase the underlying asset that the lessee is reasonably certain to exercise. Although short-term leases are in the scope of Topic 842, a simplified form of accounting is permitted.

A lessee can elect, by class of underlying asset, not to apply the recognition requirements of Topic 842 and instead to recognize the lease payments as lease cost on a straight-line basis over the lease term. The Organization has applied this practical expedient on short- term leases.

The Organization as a Lessor

Short-term Leases

The Organization believes that the short-term lease expedient is appropriate for its month-to-month leases because the leases have a short term and they do not have reasonable certainty to exercise any renewal options. The total rental revenue for the year was $349,073, all of which was received from tenants who are under the terms of short-term leases.

Note 16: Lease (Cont.)

The Organization as a Lessee

Finance Lease
As of June 30, 2024, the organization had entered Five Finance Leases.
The contract details are as follows:

1. On April 1, 2021, the Organization entered a finance lease with Mazda Financial Services to purchase a Vehicle. The lease term is for 36 months with monthly lease payments of $ 330. The LOC rate used to discount the future cash flows as of the implementation date is 5.75%.

2. On July 1, 2022, the Organization entered a finance lease with Xerox Financial Services to purchase an Equipment. The lease term is for 60 months with monthly lease payments of $ 172. The LOC rate used to discount the future cash flows as of the implementation date is 5.75%.

3. On January 1, 2022, the Organization entered a finance lease with Braman Hyundai Inc. to purchase a Vehicle. The lease term is for 36 months with monthly lease payments of $ 615. The LOC rate used to discount the future cash flows as of the implementation date is 5.75%. During the year, this lease was terminated which resulted in a gain of $303.

4. On July 7, 2023, the Organization entered a finance lease with Graybar Financial Services to purchase a Phone. The lease term is for 60 months with monthly lease payments of $ 824. The LOC rate used to discount the future cash flows as of the implementation date is 4.85%.

5. On April 25, 2024, the Organization entered a finance lease with Florida Motor Vehicle to purchase a Vehicle. The lease term is for 39 months with monthly lease payments of $ 691. The LOC rate used to discount the future cash flows as of the implementation date is 4.85%.

The leases do not provide an implicit interest rate and as such, Fellowship House calculates the lease liability at lease commencement or remeasurement date as the present value of unpaid lease payments using risk-free rates. The risk-free rate is the theoretical rate of return that would be received on an investment with zero risk.

US Treasury rates are commonly used as risk-free rates and consequently estimates it would have to pay to borrow an amount equal to the lease payments on a collateralized basis over a similar term, based on information available at the time of commencement or remeasurement. The remaining weighted average lease term for the finance leases is 3.63 years.

The weighted-average discount rate for the finance leases is 4.93%. The Organization is financing the acquisition of the assets through the lease, and, accordingly, it is recorded in the Organization's assets and liabilities.

Note 16: Lease (Cont.)

Finance Lease (Cont.)

The following is an analysis of the leased assets:

		2024
Finance Lease Asset:		
Beginning Balance	$	20,187
Recognized during the year		68,988
Terminated during the year		(5,102)
Amortization Expense		(19,000)
Finance Lease Asset ROU, Net	**$**	**65,073**

The following is an analysis of the finance lease cost:

		2024
Finance Lease Cost:		
Amortization of Right-of-Use Assets	$	19,000
Interest on Lease Liabilities		2,531
Total Finance Lease Cost	**$**	**21,531**

The following is a schedule by years of future minimum payments required under the lease:

Year ending June 30,			Amount
	2025	$	20,241
	2026		20,241
	2027		20,241
	2028		10,579
	2029		824
Total Lease Payments			**72,126**
Less: Imputed Interest			6,193
Present Value of Lease Obligations		**$**	**65,933**

Note 16: Lease (Cont.)

Operating Lease
As of June 30, 2024, the organization had entered Fifteen Operating leases. The contract details are as follows:

1. Morris Investment Partnership LLLP – On January 1, 2020, the Organization entered into a contract with Morris Investment Partnership LLLP to lease a space defined as 5776 for a term of 48 months with the final payment scheduled for December 31, 2023. The monthly lease payment is $3,250.

2. Morris Investment Partnership LLLP – On January 1, 2020, the Organization entered into a contract with Morris Investment Partnership LLLP to lease a space defined as 5788 for a term of 48 months with the final payment scheduled for December 31, 2023. The monthly lease payment is $3,250.

3. 1879 N, State Road, LLC – On May 1, 2023, the Organization entered into a contract with 1879 N, State Road, LLC to lease a portion of the Brightstar Building for a term of 36 months with the final payment scheduled for April 30, 2026. The monthly lease payment is $10,010.

4. So Miami Kal-Si-Stem LLC – On October 1, 2021, the Organization entered into a contract with So Miami Kal-Si-Stem LLC to lease a Space for a term of 36 months with the final payment scheduled for September 30, 2024. The monthly lease payment is $9,808.

The leases do not provide an implicit interest rate and as such, the Organization calculates the lease liability at lease commencement or remeasurement date as the present value of unpaid lease payments using an estimated incremental borrowing rate.

The incremental borrowing rate represents the rate of interest that the Organization estimates it would have to pay to borrow an amount equal to the lease payments on a collateralized basis over a similar term, based on information available at the time of commencement or remeasurement. The rate used to discount the future cash flows as of the implementation date is 4.89%, which is the LOC rate of the Organization. The weighted average remaining lease term is 2.84 Years.

Note 16: Lease (Cont.)

Operating Lease (Cont.)
The ROU asset and lease liability were remeasured as of the lease implementation date and the impact of the implementation is reflected in the ROU asset and lease liability as of June 30, 2024. ROU assets decreased by $ 413,716, lease liabilities decreased by $ 419,234. The maturity of lease liabilities as of June 30, 2024:

Year ending June 30,		**Amount**
2025	$	239,134
2026		222,120
2027		214,510
2028		52,200
Total Lease Payments		**727,964**
Less: Imputed Interest		52,038
Present Value of Lease Obligations	**$**	**675,926**

Note 17 - Prior Period Adjustments

In the previous fiscal year, the fellowship house's trial balance included a miscellaneous expense amounting to $48,060. Upon further review, it was determined that this expense should have been classified under Building & Alt – Phoenix to better reflect its nature and purpose. As a result, a prior period adjustment has been made in the current year's financial statements to reclassify this amount from miscellaneous expense to Building & Alt – Phoenix. As a result, the Net Asset was restated during the year.

PSYCHO-SOCIAL REHABILITATION CENTER, INC
D/B/A FELLOWSHIP HOUSE
COMBINING STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2024

	WITHOUT RESTRICTIONS			
	FELLOWSHIP HOUSE	**FELLOWSHIP FOUNDATION, INC.**	**ELIMINATIONS**	**TOTAL**
ASSETS				
Current Assets				
Cash	$ 612,290	$ 289,362	$ -	$ 901,652
Grants and Program Fees Receivable	1,332,657	-	-	1,332,657
Accounts Receivable, Net	384,895	-	-	384,895
Prepaid Expenses	33,324	-	-	33,324
Total Current Assets	**2,363,166**	**289,362**	**-**	**2,652,528**
Non-Current Assets				
Property and Equipment, Net	3,602,098	254,368	-	3,856,466
Other Assets	113,993	-	-	113,993
Operating Lease Asset (ROU)	673,522	-	-	673,522
Finance Lease Asset (ROU)	65,073	-	-	65,073
Total Non-Current Assets	**4,454,686**	254,368	-	**4,709,054**
TOTAL ASSETS	**6,817,852**	**543,730**	**-**	**7,361,582**
LIABILITIES AND NET ASSETS				
LIABILITIES				
Current Liabilities				
Accounts Payable and Accrued Expenses	649,089	56	-	649,145
Line of Credit	267,989	-	-	267,989
Advance to Mentors	6,113	-	-	6,113
Current Portion of Operating Lease Liability	116,976	-	-	116,976
Current Portion of Finance Lease Liability	17,260	-	-	17,260
Total Current Liabilities	**1,057,427**	**56**	-	**1,057,483**
Non-Current Liabilities				
Mortgage Payable	2,181,554	-	-	2,181,554
Loan Payable	69,947	-	-	69,947
Non-Current Portion Operating Lease Liability, Net	558,950	-	-	558,950
Non-Current Portion Finance Lease Liability, Net	48,673	-	-	48,673
Total Non-Current Liabilities	**2,859,124**	-	-	**2,859,124**
TOTAL LIABILITIES	**3,916,551**	**56**	**-**	**3,916,607**
NET ASSETS	**2,901,301**	**543,674**	-	**3,444,975**
TOTAL LIABILITIES AND NET ASSETS	**$ 6,817,852**	**$ 543,730**	$ -	**$ 7,361,582**

PSYCHO-SOCIAL REHABILITATION CENTER, INC.
D/B/A FELLOWSHIP HOUSE
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	WITHOUT DONOR RESTRICTIONS		WITH DONOR RESTRICTIONS		
	FELLOWSHIP HOUSE	FELLOWSHIP FOUNDATION, INC.	FELLOWSHIP HOUSE	ELIMINATIONS	TOTAL
REVENUE AND SUPPORT					
Government & State Funding	$ 9,919,269	$ -	$ -	$ -	$ 9,919,269
Local Government Funding	560,524	-		-	560,524
Medicaid Income	2,600,324	-	-	-	2,600,324
Residential Rents	349,073	-	-	-	349,073
Donations	18,282	-	-	(18,282)	-
Other Income	377,897	14,148	-	-	392,045
TOTAL REVENUE AND SUPPORT	**13,825,369**	**14,148**	**-**	**(18,282)**	**13,821,235**
Net Assets Released From Restrictions:					
Satisfaction of Purpose or Time Restriction:	48,436	-	(48,436)	-	-
TOTAL REVENUE AND SUPPORT AND NET ASSETS	**13,873,805**	**14,148**	**(48,436)**	**(18,282)**	**13,821,235**
EXPENSES					
Program Services	11,027,818	-		-	11,027,818
Supporting Services	1,687,265	18,282		(18,282)	1,687,265
Mangement and General	1,061,112	17,078			1,078,190
TOTAL EXPENSES	**13,776,195**	**35,360**	**-**	**(18,282)**	**13,793,273**
CHANGE IN NET ASSETS	**97,610**	**(21,212)**	**(48,436)**	**-**	**27,962**
NET ASSETS AT BEGINNING OF YEAR	**2,803,691**	**516,826**	**48,436**	**-**	**3,368,953**
PRIOR PERIOD ADJUSTMENTS		**48,060**			**48,060**
NET ASSETS AT BEGINNING OF YEAR, RESTATED	**2,803,691**	**564,886**	**48,436**	**-**	**3,417,013**
NET ASSETS AT END OF YEAR	**$ 2,901,301**	**$ 543,674**	**$ -**	**$ -**	**$ 3,444,975**

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, 2024

Federal /State Agency/ State Project	CFDA / CSFA Number	Contract / Grant Number	Expenditures	Transfers to Subrecipients
I. FEDERAL PROGRAMS				
Department of Health and Human Services				
Passed through the South Florida Behavioural Health Network				
Block Grants for Community Mental Health Services	93.958	ME225-13-12	$ 997,979	-
Block Grants for Community Mental Health Services	93.958	34387-23	224,649	
Department of Agriculture				
Passed through the Department of Elder Affairs				
Adult Care Food Program	10.558	Y6078	195,500	-
Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	G2H25	365,024	-
Department of Housing and Urban Development				
Passed through the Miami Dade County Homeless Trust				
Supportive Housing Program (Coconut Grove Consolidation)	14.235	FL0178L4002215	245,000	-
Supportive Housing Program (Scattered Site)	14.235	FL0194L4002215	247,500	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			**2,275,653**	-
IIA. MATCHING FUNDS FOR FEDERAL PROGRAMS				
Block Grants for Community Mental Health Programs	93.958	ME225-13-12	3,935,139	
Block Grants for Community Mental Health Programs	93.958	34387-23	1,181,557	
Temporary Assistance for Needy Families Block Grant	93.558	34387-23	954,294	
TOTAL MATCHING FUNDS FOR FEDERAL PROGRAMS			**6,070,990**	
IIB. STATE PROJECTS				
Passed Through the South Florida Behavioral Health Network, Inc -				
Forensic Services and Competency Restoration Training	60.114	ME225-13-12	1,004,867	
Transitional Services Post-Release	70.011	FH100	490,022	
Passed Through the Broward Behavioral Health Coalition				
Substance Abuse and Mental Health-Community Services	60.153	34387-23	547,464	
TOTAL EXPENDITURES OF STATE PROJECTS			**1,494,888**	-
TOTAL FEDERAL/STATE EXPENDITURES AND MATCHING FUNDS			**$ 9,841,532**	

"The Accompanying Notes are an Integral Part of this Schedule”

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, 2024

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, 2024. 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, 2024
SCHEDULE OF STATE EARNINGS

1	Total Expenditures	$ 13,776,195
2	Less: Other State and Federal Funds	(959,743)
3	Less: Non Match ADM Funds	(3,827,035)
4	Less: Unallowable Cost	-
5	Net Allowable Expenditures	8,989,418
6	Maximum Available earnings (Line 5 time 75 %)	6,742,063
7	Amount of Funds requiring local match	302,409
8	Amount of Maximum Available (earnings in excess of) State funds received (line 6 less Line 7)	**$ 6,439,654**

Provider Name: Psychosocial Rehabilitation Cente
Audit Period: 7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

FUNDING SOURCES & REVENUES (A)			Case Management 02	Day Treatment 06	Medical Services 12	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Incidental Expenses 28	R&B with Sup. II 37	MH Clubhouse 40	Forensic Multidisciplinary Team A0	Transition Voucher B2	Cost Reimbursement B3	FACT Team B5	Mental Health Total B	Substance Abuse Total C	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
			STATE-FUNDED																			
			Mental Health														Substance Abuse					
IA. STATE SAMH FUNDING																						
Current Year Funding																						
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																				
MH001	ME225-13-12	F/S						$ 247,567.60		$ 650,942.50						$ 898,510.10	$ -	$ 898,510.10		$ 898,510.10		$ 898,510.10
MH009	ME225-13-12	F/S	$ 71,940.39	$ 294,616.82	$ 15,382.02	$ 822.61	$ 100,704.17		$ 143,598.67		$ 280,361.89				$ 97,228.56	$ 1,004,655.13	$ -	$ 1,004,655.13		$ 1,004,655.13		$ 1,004,655.13
MH072	ME225-13-12	S						$ 140,443.80		$ 339,523.32						$ 479,967.12	$ -	$ 479,967.12		$ 479,967.12		$ 479,967.12
MH0FH	ME225-13-12	S										$ 1,004,866.60				$ 1,004,866.60	$ -	$ 1,004,866.60		$ 1,004,866.60		$ 1,004,866.60
MH0FT	ME225-13-12	F/S												$ 340,720.00	$ 1,423,190.01	$ 1,763,910.01	$ -	$ 1,763,910.01		$ 1,763,910.01		$ 1,763,910.01
MHARP	ME225-13-12	F							$ 288,220.00							$ 288,220.00	$ -	$ 288,220.00		$ 288,220.00		$ 288,220.00
MHEMP	ME225-13-12	S									$ 150,000.00					$ 150,000.00	$ -	$ 150,000.00		$ 150,000.00		$ 150,000.00
MHTRV	ME225-13-12	S											$ 79,098.00			$ 79,098.00	$ -	$ 79,098.00		$ 79,098.00		$ 79,098.00
Total Current Year Funding			$ 71,940.39	$ 294,616.82	$ 15,382.02	$ 822.61	$ 100,704.17	$ 388,011.40	$ 431,818.67	$ 990,465.82	$ 430,361.89	$ 1,004,866.60	$ 79,098.00	$ 340,720.00	$ 1,520,418.57	$ 5,669,226.96	$ -	$ 5,669,226.96		$ 5,669,226.96		$ 5,669,226.96
Carry Forward Funding																						
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																				
MH009	ME225-13-12	F/S							$ 59,578.66						$ 18,768.43	$ 78,347.09	$ -	$ 78,347.09		$ 78,347.09		$ 78,347.09
MH0FT	ME225-13-12	F/S							$ 66,088.25						$ 90,288.42	$ 156,376.67	$ -	$ 156,376.67		$ 156,376.67		$ 156,376.67
MHTRV	ME225-13-12	S											$ 34,034.29			$ 34,034.29	$ -	$ 34,034.29		$ 34,034.29		$ 34,034.29
Total Carry Forward Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ 125,666.91	$ -	$ -	$ -	$ 34,034.29	$ -	$ 109,056.85	$ 268,758.05	$ -	$ 268,758.05		$ 268,758.05		$ 268,758.05
TOTAL STATE SAMH FUNDING =			$ 71,940.39	$ 294,616.82	$ 15,382.02	$ 822.61	$ 100,704.17	$ 388,011.40	$ 557,485.58	$ 990,465.82	$ 430,361.89	$ 1,004,866.60	$ 113,132.29	$ 340,720.00	$ 1,629,475.42	$ 5,937,985.01	$ -	$ 5,937,985.01		$ 5,937,985.01		$ 5,937,985.01
IB. OTHER GOVERNMENTT FUNDING																						
(1) Other State Agency Funding				$ 195,500.46												$ 195,500.46	$ -	$ 195,500.46		$ 195,500.46	$ 855,046.18	$ 1,050,546.64
(2) Medicaid			$ 305,605.12	$ 1,170,288.28	$ 67,643.90	$ 67,845.09	$ 3,235.80			$ 23,073.18	$ 231,129.89				$ 731,503.43	$ 2,600,324.69	$ -	$ 2,600,324.69		$ 2,600,324.69		$ 2,600,324.69
(3) Local Government											$ 90,804.00					$ 90,804.00	$ -	$ 90,804.00		$ 90,804.00		$ 90,804.00
(4) Federal Grants and Contracts																$ -	$ -	$ -		$ -	$ 492,500.00	$ 492,500.00
(5) In-kind from local govt. only																$ -	$ -	$ -		$ -		$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ 305,605.12	$ 1,365,788.74	$ 67,643.90	$ 67,845.09	$ 3,235.80	$ -	$ -	$ 23,073.18	$ 321,933.89	$ -	$ -	$ -	$ 731,503.43	$ 2,886,629.15	$ -	$ 2,886,629.15	$ -	$ 2,886,629.15	$ 1,347,546.18	$ 4,234,175.33
IC. ALL OTHER REVENUES																						
(1) 1st & 2nd Party Payments										$ 70,408.00						$ 70,408.00	$ -	$ 70,408.00		$ 70,408.00	$ 278,664.50	$ 349,072.50
(2) 3rd Party Payments (except Medicare)																$ -	$ -	$ -		$ -		$ -
(3) Medicare																$ -	$ -	$ -		$ -		$ -
(4) Contributions and Donations																$ -	$ -	$ -		$ -	$ 354,782.00	$ 354,782.00
(5) Other																$ -	$ -	$ -		$ -	$ 30,355.32	$ 30,355.32
(6) In-kind																$ -	$ -	$ -		$ -		$ -
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,408.00	$ -	$ -	$ -	$ -	$ -	$ 70,408.00	$ -	$ 70,408.00	$ -	$ 70,408.00	$ 663,801.82	$ 734,209.82
TOTAL FUNDING =			$ 377,545.51	$ 1,660,405.56	$ 83,025.92	$ 68,667.70	$ 103,939.97	$ 388,011.40	$ 557,485.58	$ 1,083,947.00	$ 752,295.78	$ 1,004,866.60	$ 113,132.29	$ 340,720.00	$ 2,360,978.85	$ 8,895,022.16	$ -	$ 8,895,022.16	$ -	$ 8,895,022.16	$ 2,011,348.00	$ 10,906,370.16

Provider Name: Psychosocial Rehabilitation Cente
Audit Period: 7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

SAMH COVERED SERVICES

Mental Health | Substance Abuse

*except IIC & IID

EXPENSE CATEGORIES A	Case Management 02	Day Treatment 06	Medical Services 12	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Incidental Expenses 28	R&B with Sup. II 37	MH Clubhouse 40	Forensic Multidisciplinary Team A0	Transition Voucher B2	Cost Reimbursement B3	FACT Team B5	Mental Health Total B	Substance Abuse Total C	Total for State SAMH-Funded Covered Services (B+C) D	Total for Non-State Funded Covered Services E	Total for All Covered Services (D+E) F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H*+I*) J
IIA. PERSONNEL EXPENSES																						
(1) Salaries	$ 362,535.44	$ 443,788.77	$ 27,352.93	$ 43,614.00	$ 54,198.35	$ 157,973.76		$ 393,877.32	$ 181,930.27	$ 268,052.61		$ 330,528.73	$ 703,039.05	$ 2,966,891.23	$ -	$ 2,966,891.23		$ 2,966,891.23	$ 230,738.12	$ 726,949.98	$ 589,471.55	$ 4,514,050.88
(2) Fringe Benefits	$ 54,469.22	$ 61,545.11	$ 5,035.00	$ 6,748.84	$ 8,434.79	$ 21,017.82		$ 55,823.91	$ 26,359.41	$ 34,240.39		$ 39,477.65	$ 141,651.96	$ 454,804.10	$ -	$ 454,804.10		$ 454,804.10	$ 30,664.84	$ 108,704.63	$ 116,208.82	$ 710,382.39
TOTAL PERSONNEL EXPENSES =	$ 417,004.66	$ 505,333.88	$ 32,387.93	$ 50,362.84	$ 62,633.14	$ 178,991.58	$ -	$ 449,701.23	$ 208,289.68	$ 302,293.00	$ -	$ 370,006.38	$ 844,691.01	$ 3,421,695.33	$ -	$ 3,421,695.33	$ -	$ 3,421,695.33	$ 261,402.96	$ 835,654.61	$ 705,680.37	$ 5,224,433.27
IIB. OTHER EXPENSES																						
(1) Building Occupancy	$ 90,869.55	$ 170,697.51		$ 12,715.72		$ 49,048.08		$ 138,823.06	$ 206,320.71	$ 13,945.00		$ 2,083.48	$ 28,501.20	$ 713,004.31	$ -	$ 713,004.31		$ 713,004.31	$ 426,238.52	$ 220,611.65	$ 48,330.81	$ 1,408,185.29
(2) Professional Services	$ 54.00	$ 18,344.23	$ 11,225.00		$ 1,919.00	$ 18,344.23		$ 25,681.92	$ 90.00	$ 82,240.00				$ 157,898.38	$ -	$ 157,898.38		$ 157,898.38		$ 98.28	$ 39,560.43	$ 197,557.09
(3) Travel	$ 2,598.85	$ 2,161.03			$ 1,314.00				$ 5,137.29	$ 6,124.29		$ 3,685.79	$ 14,003.67	$ 35,024.92	$ -	$ 35,024.92		$ 35,024.92	$ 5,281.72	$ 155,034.04		$ 195,340.68
(4) Equipment	$ 3,579.55	$ 5,323.02		$ 596.60		$ 1,228.84		$ 3,195.00	$ 4,702.18				$ 150.00	$ 18,775.19	$ -	$ 18,775.19		$ 18,775.19		$ 8,515.68	$ 8,156.81	$ 35,447.68
(5) Food Services		$ 179,395.91				$ 10,988.37		$ 31,100.89	$ 33,162.40	$ 655.40				$ 255,302.97	$ -	$ 255,302.97		$ 255,302.97	$ 7,531.47	$ 3,864.56		$ 266,699.00
(6) Medical and Pharmacy														$ -	$ -	$ -		$ -				$ -
(7) Subcontracted Services														$ -	$ -	$ -		$ -				$ -
(8) Insurance	$ 61,436.22	$ 35,423.05	$ 13,837.74	$ 2,283.66	$ 11,000.00	$ 20,808.02		$ 58,893.94	$ 30,995.20	$ 8,855.80			$ 22,139.40	$ 265,673.03	$ -	$ 265,673.03		$ 265,673.03	$ 35,423.13	$ 26,675.03	$ 8,979.00	$ 336,750.19
(9) Interest Paid	$ 7,129.24	$ 67,193.38		$ 2,851.80				$ 5,150.00	$ 15,684.39				$ 18,536.18	$ 116,544.99	$ -	$ 116,544.99		$ 116,544.99	$ 25,094.19	$ 2,053.20	$ 18,783.45	$ 162,475.83
(10) Operating Supplies & Expenses	$ 34,861.53	$ 50,828.58		$ 1,743.84		$ 21,847.92	$ 557,485.58	$ 39,382.01	$ 28,178.73	$ 434,669.87	$ 113,132.29	$ 16,501.61	$ 1,128,132.90	$ 2,426,764.86	$ -	$ 2,426,764.86		$ 2,426,764.86	$ 203,193.91	$ 155,210.76	$ 27,909.41	$ 2,813,078.94
(11) Other-Bad Debt														$ -	$ -	$ -		$ -				$ -
(12) Donated Items														$ -	$ -	$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ 200,528.94	$ 529,366.71	$ 25,062.74	$ 20,191.62	$ 14,233.00	$ 122,265.46	$ 557,485.58	$ 302,226.82	$ 324,270.90	$ 546,490.36	$ 113,132.29	$ 22,270.88	$ 1,211,463.35	$ 3,988,988.65	$ -	$ 3,988,988.65	$ -	$ 3,988,988.65	$ 702,762.94	$ 572,063.20	$ 151,719.91	$ 5,415,534.70
TOT. PERSONNEL & OTH. EXP. =	$ 617,533.60	$ 1,034,700.59	$ 57,450.67	$ 70,554.46	$ 76,866.14	$ 301,257.04	$ 557,485.58	$ 751,928.05	$ 532,560.58	$ 848,783.36	$ 113,132.29	$ 392,277.26	$ 2,056,154.36	$ 7,410,683.98	$ -	$ 7,410,683.98	$ -	$ 7,410,683.98	$ 964,165.90	$ 1,407,717.81	$ 857,400.28	$ 10,639,967.97
IIC. DISTRIBUTED INDIRECT COSTS																						
(a) Other Support Costs (Optional)	$ 129,682.06	$ 237,981.14	$ 13,213.65	$ 16,227.53	$ 17,679.21	$ 69,289.12		$ 172,943.45	$ 122,488.93	$ 195,220.17			$ 432,992.55	$ 1,407,717.81	$ -	$ 1,407,717.81		$ 1,407,717.81		$ (1,407,717.81)		$ (0.00)
(b) Administration	$ 80,279.37	$ 142,788.68	$ 7,928.19	$ 9,736.52	$ 10,607.53	$ 41,573.47		$ 103,766.07	$ 73,493.36	$ 117,132.10			$ 270,094.99	$ 857,400.28	$ -	$ 857,400.28		$ 857,400.28			$ (857,400.28)	$ (0.00)
TOT. DISTR'D INDIRECT COSTS =	$ 209,961.42	$ 380,769.82	$ 21,141.85	$ 25,964.04	$ 28,286.74	$ 110,862.59	$ -	$ 276,709.52	$ 195,982.29	$ 312,352.28	$ -	$ -	$ 703,087.53	$ 2,265,118.08	$ -	$ 2,265,118.08	$ -	$ 2,265,118.08	$ -	XXXXXXXXXXX	XXXXXXXXX	
TOTAL ACTUAL OPER. EXPENSES =	$ 827,495.02	$ 1,415,470.41	$ 78,592.52	$ 96,518.50	$ 105,152.88	$ 412,119.63	$ 557,485.58	$ 1,028,637.58	$ 728,542.87	$ 1,161,135.64	$ 113,132.29	$ 392,277.26	$ 2,759,241.89	$ 9,675,802.07	$ -	$ 9,675,802.07	$ -	$ 9,675,802.07	$ 964,165.90	$ 0.00	$ 0.00	$ 10,639,967.97
IID. UNALLOWABLE COSTS														$ -	$ -	$ -		$ -		XXXXXXXXXXX	XXXXXXXXX	$ -
TOT. ALLOWABLE OPER. EXP. =	$ 827,495.02	$ 1,415,470.41	$ 78,592.52	$ 96,518.50	$ 105,152.88	$ 412,119.63	$ 557,485.58	$ 1,028,637.58	$ 728,542.87	$ 1,161,135.64	$ 113,132.29	$ 392,277.26	$ 2,759,241.89	$ 9,675,802.07	$ -	$ 9,675,802.07	$ -	$ 9,675,802.07	$ 964,165.90	XXXXXXXXX	XXXXXXXXX	$ 10,639,967.97
IIE. CAPITAL EXPENDITURES														$ -	$ -	$ -		$ -				$ -
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																						
IIIA. Unearned Funds	$ (755,554.63)	$ (1,120,853.58)	$ (63,210.50)	$ (95,695.89)	$ (4,448.71)	$ (24,108.23)	$ -	$ (38,171.76)	$ (298,180.98)	$ (156,269.04)	$ -	$ (51,557.26)	$ (1,129,766.47)	$ (3,737,817.05)	$ -	$ (3,737,817.05)						

Provider Name:	Psychosocial Rehabilitation Cente
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

IIIB. 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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

IIIC. Excess Funds

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

Provider Name: Fellowship House
Audit Period: 7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

			STATE-FUNDED										
			Mental Health					Substance Abuse					
FUNDING SOURCES & REVENUES			Incidental Expenses	Care Coordination	Local Diversion Forensic Project	Other Bundled Projects	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
			28	A4	A8	C0			(B+C)		(D+E)		(F+G)
A							B	C	D	E	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	34387-17	F/S	$ 540,002.74		$ 91,609.26	$ 254,475.00	$ 886,087.00	$ -	$ 886,087.00		$ 886,087.00		$ 886,087.00
MH072	34387-17	S	$ 69,040.13		$ 382,372.87		$ 451,413.00	$ -	$ 451,413.00		$ 451,413.00		$ 451,413.00
MHARP	34387-17	F		$ 68,706.00			$ 68,706.00	$ -	$ 68,706.00		$ 68,706.00		$ 68,706.00
MHBJD	34387-17	S			$ 410,400.00		$ 410,400.00	$ -	$ 410,400.00		$ 410,400.00		$ 410,400.00
MHMDT	34387-17	S	$ 214,346.30			$ 732,927.84	$ 947,274.14	$ -	$ 947,274.14		$ 947,274.14		$ 947,274.14
							$ -	$ -	$ -		$ -		$ -
							$ -	$ -	$ -		$ -		$ -
Total Current Year Funding			$ 823,389.17	$ 68,706.00	$ 884,382.13	$ 987,402.84	$ 2,763,880.14	$ -	$ 2,763,880.14		$ 2,763,880.14		$ 2,763,880.14
Carry Forward Funding													
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**											
MHBJD	34387-17	S			$ 137,064.00		$ 137,064.00	$ -	$ 137,064.00		$ 137,064.00		$ 137,064.00
MHMDT	34387-17	S				$ 7,019.86	$ 7,019.86	$ -	$ 7,019.86		$ 7,019.86		$ 7,019.86
							$ -	$ -	$ -		$ -		$ -
Total Carry Forward Funding			$ -	$ -	$ 137,064.00	$ 7,019.86	$ 144,083.86	$ -	$ 144,083.86		$ 144,083.86		$ 144,083.86
TOTAL STATE SAMH FUNDING =			$ 823,389.17	$ 68,706.00	$ 1,021,446.13	$ 994,422.70	$ 2,907,964.00	$ -	$ 2,907,964.00		$ 2,907,964.00		$ 2,907,964.00
IB. OTHER GOVERNMENTT FUNDING													
(1) Other State Agency Funding							$ -	$ -	$ -		$ -		$ -
(2) Medicaid							$ -	$ -	$ -		$ -		$ -
(3) Local Government							$ -	$ -	$ -		$ -		$ -
(4) Federal Grants and Contracts							$ -	$ -	$ -		$ -		$ -
(5) In-kind from local govt. only							$ -	$ -	$ -		$ -		$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments							$ -	$ -	$ -		$ -		$ -
(2) 3rd Party Payments (except Medicare)							$ -	$ -	$ -		$ -		$ -
(3) Medicare							$ -	$ -	$ -		$ -		$ -
(4) Contributions and Donations							$ -	$ -	$ -		$ -		$ -
(5) Other							$ -	$ -	$ -		$ -		$ -
(6) In-kind							$ -	$ -	$ -		$ -		$ -
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL FUNDING =			$ 823,389.17	$ 68,706.00	$ 1,021,446.13	$ 994,422.70	$ 2,907,964.00	$ -	$ 2,907,964.00	$ -	$ 2,907,964.00	$ -	$ 2,907,964.00

Provider Name: Fellowship House
Audit Period: 7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

SAMH COVERED SERVICES

*except IIC & IID

EXPENSE CATEGORIES	Mental Health: Incidental Expenses	Mental Health: Care Coordination	Mental Health: Local Diversion Forensic Project	Mental Health: Other Bundled Projects	Mental Health Total	Substance Abuse: 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
	28	A4	A8	C0			(B+C)		(D+E)				(F+G+H*+I*)
A					B	C	D	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES													
(1) Salaries		$ 43,943.58	$ 713,727.26	$ 400,015.37	$ 1,157,686.21	$ -	$ 1,157,686.21		$ 1,157,686.21		$ 105,922.69	$ 138,271.11	$ 1,401,880.01
(2) Fringe Benefits		$ 4,786.19	$ 97,965.24	$ 57,773.14	$ 160,524.57	$ -	$ 160,524.57		$ 160,524.57		$ 22,006.03	$ 27,258.86	$ 209,789.46
TOTAL PERSONNEL EXPENSES =	$ -	$ 48,729.77	$ 811,692.50	$ 457,788.51	$ 1,318,210.78	$ -	$ 1,318,210.78	$ -	$ 1,318,210.78	$ -	$ 127,928.72	$ 165,529.97	$ 1,611,669.47
IIB. OTHER EXPENSES													
(1) Building Occupancy		$ 3,418.20	$ 29,683.03	$ 90,406.99	$ 123,508.22	$ -	$ 123,508.22		$ 123,508.22		$ 65,083.47	$ 11,336.86	$ 199,928.55
(2) Professional Services					$ -	$ -	$ -		$ -			$ 9,279.61	$ 9,279.61
(3) Travel		$ 958.00	$ 9,095.35	$ 9,555.93	$ 19,609.28	$ -	$ 19,609.28		$ 19,609.28		$ 38.28		$ 19,647.56
(4) Equipment			$ 1,920.00	$ 13,866.72	$ 15,786.72	$ -	$ 15,786.72		$ 15,786.72		$ 6,016.38	$ 9,017.76	$ 30,820.86
(5) Food Services					$ -	$ -	$ -		$ -				$ -
(6) Medical and Pharmacy					$ -	$ -	$ -		$ -				$ -
(7) Subcontracted Services					$ -	$ -	$ -		$ -				$ -
(8) Insurance		$ 552.29	$ 37,306.49	$ 38,382.36	$ 76,241.14	$ -	$ 76,241.14		$ 76,241.14		$ 18,860.18	$ 10,936.86	$ 106,038.18
(9) Interest Paid					$ -	$ -	$ -		$ -		$ 798.48	$ 4,406.00	$ 5,204.48
(10) Operating Supplies & Expenses	$ 823,389.17	$ 1,417.00	$ 17,005.04	$ 261,666.83	$ 1,103,478.04	$ -	$ 1,103,478.04		$ 1,103,478.04		$ 56,957.37	$ 18,673.57	$ 1,179,108.98
(11) Other-Bad Debt					$ -	$ -	$ -		$ -				$ -
(12) Donated Items					$ -	$ -	$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ 823,389.17	$ 6,345.49	$ 95,009.91	$ 413,878.83	$ 1,338,623.40	$ -	$ 1,338,623.40	$ -	$ 1,338,623.40	$ -	$ 147,754.16	$ 63,650.66	$ 1,550,028.22
TOT. PERSONNEL & OTH. EXP. =	$ 823,389.17	$ 55,075.26	$ 906,702.41	$ 871,667.34	$ 2,656,834.18	$ -	$ 2,656,834.18	$ -	$ 2,656,834.18	$ -	$ 275,682.88	$ 229,180.63	$ 3,161,697.69
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)		$ 8,261.29	$ 136,005.36	$ 131,416.22	$ 275,682.87	$ -	$ 275,682.87		$ 275,682.87		$ (275,682.88)		$ (0.00)
(b) Administration		$ 6,884.41	$ 113,337.80	$ 108,958.42	$ 229,180.63	$ -	$ 229,180.63		$ 229,180.63			$ (229,180.63)	$ (0.00)
TOT. DISTR'D INDIRECT COSTS =	$ -	$ 15,145.70	$ 249,343.16	$ 240,374.64	$ 504,863.50	$ -	$ 504,863.50	$ -	$ 504,863.50	$ -	XXXXXXXXXXX	XXXXXXXXX	
TOTAL ACTUAL OPER. EXPENSES =	$ 823,389.17	$ 70,220.96	$ 1,156,045.57	$ 1,112,041.98	$ 3,161,697.68	$ -	$ 3,161,697.68	$ -	$ 3,161,697.68	$ -	$ 0.00	$ 0.00	$ 3,161,697.68
IID. UNALLOWABLE COSTS					$ -	$ -	$ -		$ -		XXXXXXXXXXX	XXXXXXXXX	$ -
TOT. ALLOWABLE OPER. EXP. =	$ 823,389.17	$ 70,220.96	$ 1,156,045.57	$ 1,112,041.98	$ 3,161,697.68	$ -	$ 3,161,697.68	$ -	$ 3,161,697.68	$ -	XXXXXXXXX	XXXXXXXXX	$ 3,161,697.68
IIE. CAPITAL EXPENDITURES					$ -	$ -	$ -		$ -				$ -
		0.098039216	0.098039216	0.09798049	0.072486572	#DIV/0!	0.072486572	#DIV/0!					

Provider Name:	Fellowship House
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS

IIIA. Unearned Funds			$ -	$ (1,514.96)	$ (134,599.44)	$ (117,619.28)	$ (253,733.68)	$ -	$ (253,733.68)

IIIB. 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			$ -	$ -	$ -	$ -	$ -	$ -	$ -

IIIC. Excess Funds

Excess Funds							$ -	$ -	$ -
Excess Current Year Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ -	$ -	$ -
							$ -	$ -	$ -
							$ -	$ -	$ -
							$ -	$ -	$ -
							$ -	$ -	$ -
Excess Carry Forward 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, 2024

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, 2024

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, 2024, 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 November 15, 2024.

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
November 15, 2024

Thomas & Company, CPA, PA
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, 2024. 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, 2024.

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, I 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.

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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 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 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 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 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

Thomas & Company CPA PA
Cooper City, Florida
November 15, 2024

PSYCHO-SOCIAL REHABILITATION CENTER, INC
D/B/A FELLOWSHIP HOUSE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

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 section 200.516(a) or Chapter 10.656 Rules of the Auditor General? ____ Yes __X__ No

Identification of major Programs and state Projects:

AL/CFDA	**Name of Federal Program or Cluster**
	Department of Health and Human Services
93.958	Block Grants for Community Mental Health Services
	Department of Housing and Urban Development
14.235	Supportive Housing Program

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

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.