

**VILLAGE SOUTH, INC.**  
**FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2020**

**VILLAGE SOUTH, INC.  
REPORT ON FINANCIAL STATEMENTS  
JUNE 30, 2020**

**TABLE OF CONTENTS**

	<u>PAGE</u>
Independent Auditor's Report	1-2
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to the Financial Statements	7-14
Supplementary and Other Information:	
Schedule of Expenditures of Federal Awards	15
Schedule of Expenditures of State Financial Assistance	16
Notes to Schedules of Expenditures of Federal Awards And State Financial Assistance	17
Schedule of Findings and Questioned Costs	18
Schedule of State Earnings	19
Schedule of Bed-Day Availability Payments	20
Schedule of Related Party Transaction Adjustments	21
Local Match Calculation Form	22
Program/Cost Center Actual Expenditure And Revenues Schedule	23-37
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	38-39
Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General	40-41



## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Village South, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Village South, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

## **Roland Roos & Company**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Village South, Inc. as of June 30, 2020 and the change 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.

**Other Matters**

*Supplementary and Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* 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. The schedule of state earnings, schedule of bed-day availability payments, schedule of related party transaction adjustments, local calculation match form, and program/cost center actual expenditure and revenues schedule are also presented for purposes of additional analysis and not a required part of the financial statements. 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2020, on our consideration of Village South, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Village South, Inc.'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 Village South, Inc.'s internal control over financial reporting and compliance.

*ROLAND ROOS & COMPANY*

Fresno, California  
December 4, 2020

**VILLAGE SOUTH, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2020**

**ASSETS**

Cash and Cash Equivalents	\$ 1,000	
Grant Contracts Receivable	1,865,793	
Prepaid Expenses	156,007	
Due from Related Organization	16,903,587	
Property and Equipment, Net	<u>688,408</u>	
Total Assets		<u>\$19,614,795</u>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Accounts Payable and Accrued Expense	\$ 252,743	
Accrued Salaries and Related Expenses	680,414	
Deferred Revenue – SBA Loan/Grant	1,538,564	
Deferred Revenue	<u>33,531</u>	
Total Liabilities		\$ 2,505,252

**NET ASSETS**

Without Donor Restrictions	<u>17,109,543</u>	
Total Net Assets		<u>17,109,543</u>
Total Liabilities and Net Assets		<u>\$19,614,795</u>

See accompanying notes to financial statements

**VILLAGE SOUTH, INC.  
STATEMENT OF ACTIVITIES  
JUNE 30, 2020**

**Change in Net Assets Without Donor Restrictions**

Revenues and Other Support		
Federal Contract Revenue	\$ 824,484	
State Contract Revenue	10,811,109	
County Contract Revenue	59,955	
Other Contract Revenue	1,959,571	
Client Fees	11,776	
Donations and Gifts	98,008	
Other Revenue	<u>339,694</u>	
 Total Revenues and Other Support Without Donor Restrictions		 \$14,104,597
Expenses		
Program Service Expenses		
Grants	<u>10,663,854</u>	
Total Program Service Expenses	<u>10,663,854</u>	
 Supporting Services		
General and Administrative	<u>3,144,017</u>	
Total Supporting Services	<u>3,144,017</u>	
 Total Expenses		 <u>13,807,871</u>
 Change in Net Assets Without Donor Restrictions		 296,726
Net Assets, Beginning of Year		<u>16,812,817</u>
 Net Assets, End of Year		 <u>\$17,109,543</u>

See accompanying notes to financial statements



**VILLAGE SOUTH, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended June 30, 2020**

PROGRAM SERVICES

	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	OTHER GRANTS	PROGRAM SUPPORT	TOTAL PROGRAM	GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES
<b>SALARIES AND RELATED EXPENSES</b>								
Salaries	\$ 403,534	\$ 4,980,735	\$ 48,528	\$ 757,321	\$ 82,415	\$ 6,272,533	\$ 587,056	\$ 6,859,589
Payroll taxes and employee benefits	<u>95,022</u>	<u>1,172,839</u>	<u>11,427</u>	<u>178,330</u>	<u>19,407</u>	<u>1,477,025</u>	<u>138,237</u>	<u>1,615,262</u>
<b>TOTAL SALARIES AND RELATED EXPENSES</b>	<u>498,556</u>	<u>6,153,574</u>	<u>59,955</u>	<u>935,651</u>	<u>101,822</u>	<u>7,749,558</u>	<u>725,293</u>	<u>8,474,851</u>
<b>OTHER EXPENSES</b>								
Building occupancy	235	1,014,614		120,816		1,135,665	68,476	1,204,141
Travel	20,746	257,375		40,696		318,817	50,215	369,032
Equipment costs	4,860	62,281		9,916		77,057	42,567	119,624
Food costs	215	370,449		205	15,292	386,161	2,654	388,815
Medical and pharmacy		285,810		356	20,951	307,117	52,614	359,731
Insurance							211,970	211,970
Operating supplies and expenses	60,129	434,910		52,147	26,554	573,740	213,889	787,629
Professional services	66,611	33,288				99,899	41,385	141,284
Management fees							1,724,423	1,724,423
<b>TOTAL OTHER EXPENSES</b>	<u>152,796</u>	<u>2,458,727</u>	<u></u>	<u>224,136</u>	<u>62,797</u>	<u>2,898,456</u>	<u>2,408,193</u>	<u>5,306,649</u>
<b>TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<u>651,352</u>	<u>8,612,301</u>	<u>59,955</u>	<u>1,159,787</u>	<u>164,619</u>	<u>10,648,014</u>	<u>3,133,486</u>	<u>13,781,500</u>
Depreciation and amortization		<u>15,840</u>				<u>15,840</u>	<u>10,531</u>	<u>26,371</u>
<b>TOTAL EXPENSES</b>	<u>\$ 651,352</u>	<u>\$ 8,628,141</u>	<u>\$ 59,955</u>	<u>\$ 1,159,787</u>	<u>\$ 164,619</u>	<u>\$ 10,663,854</u>	<u>\$ 3,144,017</u>	<u>\$ 13,807,871</u>

See accompanying notes to financial statements

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES:**

Village South, Inc. is a tax exempt, non-profit corporation governed by a volunteer board of directors incorporated in 1973 whose purposes include, but are not limited to the following:

- A. To promote public awareness about chemical dependency and related issues and problems; and,
- B. To promote recovery from chemical dependency and or related illnesses, through developing, establishing and/or maintaining of centers for the rehabilitation of individuals and their families.
- C. To promote the health and well being of all citizens.

The Organization provides residential and out-patient rehabilitation programs, health related and a variety of prevention programs and services all of which are related to the purposes for which it is established.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

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

Basis of Presentation: Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of Management and the Board of Directors.

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

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

Measure of Operations: The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures contained in the financial statements. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purpose of the statement of cash flows, the Organization considers investments available for current use with an initial maturity of three months or less to be cash equivalents.

Concentrations of Credit Risk: Financial instruments that potentially subject the Organization to concentration of credit risk are cash and receivables. Concentration of credit risk with respect to receivables is limited because a substantial portion of these balances are due from federal and state governmental agencies. Management believes the Organization is not exposed to any significant credit risk on cash. The Organization maintains its cash in various bank accounts that, at times, may exceed federally insured limits. These accounts have been placed with high credit quality financial institutions. On June 30, 2020, the Organization did not have cash in excess of the FDIC insured limit.

Receivables: Receivables are stated at the amount management expects to collect from balances outstanding at year end. The receivables are primarily contracts and/or grants from funding sources for services performed under cost reimbursement contracts. It is the practice of the Organization to record an allowance for doubtful accounts. Bad debts are charged to the allowance account as incurred. Based on management's assessment of receivables it has concluded that an allowance is not necessary on June 30, 2020. Balances that are still outstanding after management has used reasonable collection efforts are written off to bad debt expense.

Revenue and Revenue Recognition: Revenue is recognized when earned. Program service fees and payments received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively.

Contract Revenue: Revenue under some third-party payor agreement is subject to audit and retroactive adjustments. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered, if determinable.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

Contributions: Contributions are recorded as income at the estimated value at date of receipt as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. No donations with donor-imposed restrictions have been received.

Conditional Promises to Give: Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Conditional gifts received prior to the satisfaction of conditions are recorded as refundable advances.

Donated Services and In-Kind Contributions: Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2020, respectively.

Due to/from related parties: Amounts as due to/from related parties, included in the accompanying statements of financial position, arise principally from the collaborative activities between the affiliates to further the mission of the Organization.

Property and Equipment: The Organization capitalizes property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated assets to a specific purpose. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets.

Some of the vehicles utilized for transporting program participants were obtained through contracts with the State of Florida, Department of Transportation (F.D.O.T.) with 90% of the funds being provided by F.D.O.T. for the purchase of such vehicles (See Note 9). The Organization receives title and ownership to the vehicles, subject to F.D.O.T. being the recorded first lien holder. Village South, Inc. retains ownership and use of the vehicle during the contract.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

Compensated Absences: The Organization's policy allows employees to accumulate vacation and sick leave based on the length of service, position, and other factors. Accrual of vacation time is included in the accompanying financial statements. The total amount accrued for vacation on June 30, 2020 was \$395,750, respectively.

Income Taxes: The Organization qualifies as a not-for-profit organization as described in Section 501 (c)(3) of the Internal Revenue Code and is tax exempt from federal and state income taxes, therefore no provisions for income taxes have been made. Management is of the opinion that there is no unrelated business income subject to taxation. Management is also of the opinion that there are no material uncertain tax positions. All tax returns have been appropriately filed by the Organization.

Functional Expenses: The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Such expenses are charged to grant programs and supporting services on the basis of program costs. General and administrative costs include those expenses that are not directly identifiable with any specific program but provide for the overall support of the Organization. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

Salaries and benefits are charged directly to the program for which work has been done based on time and effort. Other expenses and overhead costs are based on staff allocation to functional areas.

New Accounting Pronouncement: The Organization has adopted ASU No. 2018-08 Not-For-Profit Entities (Topic 958) *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The new guidance helps distinguish if grants and contracts with resource providers are exchange transactions or contributions. Once a transaction is deemed to be a contribution, the ASU also provides guidance to help determine when a contribution is conditional and evaluates the possibility that a condition will not be met is remote. Unconditional contributions are recognized immediately and classified as either net assets with or without donor restrictions, while conditional contributions received are accounted for as a liability until the barriers to entitlement are overcome, at which point the transaction is recognized as unconditional and classified as either net assets with or without restrictions. The adoption of this standard for the year ended June 30, 2020 did not result in a change to the accounting for the Organization's revenue. Management believes the standard improves the usefulness and understandability of the Organization's financial reporting.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 3 – RESTRICTIONS ON ASSETS:**

Restrictions, if any, on assets as of June 30, 2020, are related to grant awards and/or lending agreements. Such assets must be used in accordance with the purposes established by laws and regulations of the grants or agreements in contrast with unrestricted funds over which the governing board remained full control to use in achieving any of its organizational purposes.

Separate cash accounts are maintained as required by grant and/or lending agreements. The Organization also holds cash in trust for participants as needed.

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

The following reflects the Organization’s financial assets available within one year of the statement of financial position date. There are no amounts reduced and not available for general use because of donor-imposed restrictions or long-term investments.

Cash and cash equivalents	\$ 1,000
Grant contracts receivable	<u>1,865,793</u>
Total available for general expenditures	<u>\$1,866,793</u>

As part of the Organization’s liquidity management, it utilizes a zero-balance account (zba) with WestCare Foundation, Inc., a checking account in which a balance of zero is maintained by automatically transferring funds from a master account in an amount only large enough to cover checks presented. This cash pooling system is designed to leave in the current accounts of the subsidiaries the minimum amounts to be able to deal with their debts contracted. The advantage of this system is to centralize the cash to be able to obtain better rates. In addition, the Organization transfers amounts as needed to meet cash flow needs through a related affiliate, WestCare Foundation, Inc.

**NOTE 5 – PROPERTY AND EQUIPMENT, NET:**

Property and equipment, net consisted of the following on June 30, 2020:

Leasehold Improvements	\$ 8,362
Furniture and Equipment	23,532
Vehicles	388,111
Construction in Progress	<u>644,143</u>
	1,064,148
Less: Accumulated Depreciation	<u>(375,740)</u>
Total Property and Equipment, Net	<u>\$ 688,408</u>

For the year ended June 30, 2020, depreciation expense totaled \$26,371, respectively.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6 – EMPLOYEE BENEFIT PLAN:**

The Organization has a 401(k)-retirement plan covering eligible employees held with Voya Financial with a Safe Harbor Match. The Organization’s match is 3% of each qualified employee’s basic contribution plus an additional \$.50 for each \$1 contributed for the next 2% earnings. Plan contribution by the Organization for the year ended June 30, 2020 was \$103,543, respectively.

**NOTE 7 – COMMITMENTS AND CONTINGENCIES:**

Operating Leases:

As of June 30, 2020, the Organization had entered into various non-cancellable operating lease agreements for real property. The approximate minimum future commitments on an annual basis are as follows: 2020 \$660,979; 2021 \$598,974; 2022 \$484,730; 2023 \$465,478; 2024 \$465,478 and thereafter \$11,986,067.

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on the statement of financial position for most leases with a term longer than 12 months. The effective date for this standard has been delayed to reporting periods beginning after December 15, 2021.

Contingencies:

Federal Grants – The Organization receives financial assistance from the federal government in the form of grants and entitlements. Receipt of grants is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal laws and regulations, including the expenditure of resources for eligible purposes. Accordingly, expenditures financed by these programs are subject to financial and compliance audits by the grantor agencies, which could result in request for reimbursement by the grantor agencies for expenditures, if disallowed by the granting agencies, cannot be determined at this time. Management believes that such disallowances, if any, will not have a material adverse effect on the financial position of the Organization.

**NOTE 8 – DEFERRED REVENUE:**

The State of Florida, Department of Transportation provided 85% - 90% of the funds for some of the vehicles utilized in providing transportation for participants (See Note 2).

The deferred revenue related to vehicle acquisitions as of June 30, 2020 is comprised of the following:

<u>Deferred Revenue Related To:</u>	<u>Total</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
F.D.O.T.- Vehicle Acquisition	\$ 28,530	13,520	15,010

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 9 – ECONOMIC DEPENDENCY:**

The Organization receives a significant portion of its support and revenues from contracts and/or agreements with agencies of the Government of the United States. The Organization's ability to continue operating is predicated on the government's continued support and funding of its programs. The continuation of program services in the subsequent year is expected based on contract renewals and continuations received to date. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the programs and activities.

**NOTE 10 - MATCHING REQUIREMENTS:**

The Organization receives a substantial portion of its support from various funding sources which required a local match. These funding sources include: The State of Florida Department of Children and Families, South Florida Behavioral Health Network, Inc., and Broward Behavioral Health Coalition. The Organization has satisfied all matching requirements through local grants, donations and by incurring sufficient eligible expenses.

**NOTE 11 – RELATED PARTY TRANSACTIONS:**

WestCare Foundation, Inc. is a managing and governing oversight organization for Village South, Inc. During the year ending June 30, 2020, WestCare Foundation, Inc. received management fees for general and administrative expenses of \$1,724,423 from Village South, Inc.

In addition, Village South, Inc. has advanced funds as of June 30, 2020 to WestCare Foundation, Inc. for \$16,903,587.

**NOTE 12 – COVID-19 PANDEMIC:**

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant declines in value resulting from uncertainty caused by the pandemic. The Organization is closely monitoring its liquidity and is actively working to minimize the impact of these declines. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Organization's customers, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Organization's financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 13 – PAYROLL PROTECTION PROGRAM LOANS:**

The Organization was granted a \$1,651,359 loan under the Paycheck Protection Program “PPP” administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the Federal government. The Organization is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. The Organization initially recorded the loan as a refundable advance and subsequently recognized grant revenue in accordance with guidance for conditional contributions; that is, once the measurable performance or other barrier and a right to return of the PPP loan no longer existed or when such conditions are explicitly waived. The Organization has recognized \$112,795 as grant revenue for the year ended June 30, 2020. The remaining proceeds from the loan are eligible for forgiveness if the Organization maintains employment levels during its 24 weeks covered period and uses the funds for certain payroll, rent, and utility expenses. The Organization will be required to repay any remaining balance, plus interest accrued at 1% per annum.

**NOTE 14 – SUBSEQUENT EVENTS:**

The Organization has evaluated subsequent events through December 4, 2020, the date which the financial statements were available to be issued and has determined that there were no events occurring during that period that required disclosure to the accompanying financial statements.

**END OF NOTES TO THE FINANCIAL STATEMENTS**

**VILLAGE SOUTH, INC.**  
**SUPPLEMENTARY AND OTHER INFORMATION**

THE VILLAGE SOUTH, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2020

	Pass through Identifying #	CFDA/ CSDA	Expenditure
<b>SCHEDULE OF FEDERAL AWARDS</b>			
<b>TANF Cluster</b>			
US Department of Health and Human Services			
<u>Temporary Assistance for Needy Families</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Via South Florida Provider Coalition, Inc. (Managing Entity)	ME225-10-19	93.558	74,987
Via Broward Behavioral Health Coalition (Managing Entity)	34383-17-5	93.558	553,309
Total TANF Cluster			628,295
<b>Medicaid Cluster</b>			
US Department of Health & Human Services			
<u>Medical Assistance Program</u>			
Pass Through Award(s):			
Florida Dept of Health - Via Healthy Start Coalition of Miami-Dade County	HSTVS-1517	93.778	392,490
Total Medicaid Cluster			392,490
<b>US Department of Health and Human Services</b>			
<u>Substance Abuse and Mental Health Services</u>			
<u>Projects of Regional and National Significance</u>			
Direct Award(s):			
CSAP - Project Style	5H79SP021153-05	93.243	278,446
CSAP - Project Style Technical Assistance	3H79SP021153-04S2	93.243	1,276
CSAT - TCE HIV High Risk Populations HART	5H79TI080676-03	93.243	544,762
Total Substance Abuse and Mental Health Services			824,484
<u>Health Resources &amp; Services</u> Florida International University Board of Trustees			
Pass Through Award(s):			
Mental and Behavioral Health Education and Training Grants	800008843-03UG	93.732	8,800
Total HIV Emergency Relief Project Grants			8,800
<u>HIV Prevention Activities</u> Florida Department of Health			
Pass Through Award(s):			
High Impact Prevention	CODPS	93.940	264,838
Total HIV Prevention Activities Health Department Based			264,838
<u>Block Grants for Community Health Services</u> State of Florida Department of Children & Families			
Pass Through Award(s):			
Via Broward Behavioral Health Coalition (Managing Entity)	34383-17-5	93.958	2,647
Total Block Grants for Community Health Services			2,647
<u>Block Grants for Prevention and Treatment of Substance Abuse</u> State of Florida Department of Children & Families			
Pass Through Award(s):			
Via Broward Behavioral Health Network, Inc. (Managing Entity)	34383-17-5	93.959	668,999
Via South Florida Behavioral Health Network, Inc. (Managing Entity)	ME225-10-19	93.959	2,378,909
Adult and Children's Substance Abuse Services & Support	P-06	93.959	147,381
Substance Abuse Prevention Partnership Program			3,195,289
Total Block Grants for Prevention and Treatment of Substance Abuse			3,195,289
<u>Maternal and Child Health Services</u> Florida Department of Health			
Pass Through Award(s):			
Via Healthy Start Coalition of Miami-Dade County	HSTVS-1517	93.994	168,210
Total Maternal and Child Health Services Block Grant to the States			168,210
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 5,485,054</b>

The accompanying notes are an integral part of this schedule.

THE VILLAGE SOUTH, INC.  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Pass through Identifying #</u>	<u>CFDA/ CSDA</u>	<u>Expenditure</u>
Pass through Programs:			
State of Florida Courts System			
Via Florida Alcohol and Drug Abuse Association, Inc.			
Naltrexone	N/A	22,022	10,900
<u>State of Florida Department of Children &amp; Families</u>			
Via South Florida Behavioral Health Network, Inc. (Managing Entity)	ME225-10-19	93,959	3,015,324
Block Grants for Prevention and Treatment of Substance Abuse - State Match	34383-17-5	93,958	32,353
Via Broward Behavioral Health Coalition (Managing Entity)	34383-17-5	93,959	1,980,890
Block Grants for Community Mental Health Svcs - State Match			
Block Grants for Prevention and Treatment of Substance Abuse - State Match			
Via South Florida Behavioral I Substance Abuse Treatment and Aftercare Services for Adults	ME225-10-27	93,959	370,161
Via Guidance/Care Center, Inc.			
Via South Florida Behavioral Health Network, Inc. (Managing Entity)	ME225-10-19	93,788	836,764
State Targeted Response to Opioid Crisis Grant	34383-17-5	93,788	545,235
Via Broward Behavioral Health Coalition (Managing Entity)			
<u>Florida Department of Corrections</u>			
Broward County			
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>		<b>\$</b>	<b><u>6,791,626</u></b>

The accompanying notes are an integral part of this schedule.

**VILLAGE SOUTH, INC.  
NOTES TO SCHEDULES OF EXPENDITURES  
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE A - BASIS OF PRESENTATION:**

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state award activity of Village South, Inc. under programs of the federal and state government for the year ended June 30, 2020. The information in the schedules is presented in accordance with the 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 *Florida Single Audit Act, Auditor General Rule 10.650*. Because the Schedules present only a selected portion of the operations of Village South, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Village South, Inc.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650 Rules of the Auditor General, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C – INDIRECT COST RATE:**

Village South, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Village South, Inc. has a provisional indirect rate agreement for 28.17% for the year ended June 30, 2020.

**VILLAGE SOUTH, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards and State Projects**

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Types of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a) or Chapter 10.656?	No

Identification of major programs:	
<u>Federal Program or Cluster</u>	<u>Federal CFDA No.</u>
Temporary Assistance for Needy Families	93.558
Substance Abuse and Mental Health Services	93.243
Block Grants for Prevention & Treatment Substance Abuse	93.959
<u>State Project</u>	<u>State CFDA/CFSA No.</u>
State of Florida Dept. of Children & Families – Via South Florida Behavioral Health Network, Inc.	
Block Grants for Prevention & Treatment Substance Abuse	93.959
State Targeted Opioid Crisis Grant	93.788

Dollar threshold used to distinguish between type A & type B programs:	
Federal Programs:	\$750,000
State Programs:	\$750,000

Auditee qualified as low-risk auditee pursuant to Uniform Guidance: Yes  
(Not applicable for State Projects)

**Section II – Financial Statement Findings**

None reported

**Section III – Federal/State Award Findings and Questioned Costs**

None reported

**Section IV – Other Issues/Prior Year Audit Findings**

No management letter is required because there were no findings required to be reported in the management letter.

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings.

No Corrective Action Plan is required because there were no findings required to be reported.

**Village South, Inc.  
Schedule of State Earnings  
for Year Ended June 30, 2020**

1	<b>Total Expenditures</b>	13,807,871
2	<b>Less Other State and Federal Funds</b>	(1,206,345)
3	<b>Less Non-Match SAMH Funds</b>	
	South Florida Providers Coalition	(2,714,372)
	Broward Behavioral Health Coalition	(2,470,472)
	<b>Total Amount of State Funds Requiring Match</b>	(5,184,844)
4	<b>Less Unallowable Costs per 65E-14, F.A.C.</b>	
5	<b>Total Allowable Expenditures</b> (Sum of lines 1, 2, 3, and 4)	7,416,681
6	<b>Maximum Available Earnings</b> (Line 5 times 75%)	5,562,511
7	<b>State Funds Requiring Match</b>	
	South Florida Providers Coalition	4,040,974
	Broward Behavioral Health Coalition	571,306
	<b>Total Amount of State Funds Requiring Match</b>	4,612,280
8	<b>Amount Due to Department</b> (Subtract line 7 from line 6)	950,231

VILLAGE SOUTH, INC.

Schedule of Bed-Day Availability Payments  
Year Ended June 30, 2020

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department (G-H or \$0, whichever is greater)
A	B	C	D	E	(D-E) F	G	(F x C) H	I
Children's MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Adult MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Children's SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult MH	Short-term Residential Treatment				0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
	NOT APPLICABLE							
<b>Total Amount Owed to Department =</b>								<b>\$0.00</b>

**AUDIT SCHEDULE**

**Village South, Inc.  
Schedule of Related Party Transaction Adjustments  
Year Ended June 30, 2020**


Revenues From Grantee	Relative Allocation of Related Party Transactions Adjustment Party Site-Designated Cost Centers					
	1	2	3	.....	Total	
Rent	XXX					
Services	XXX					
Interest	XXX					
Other	<u>XXX</u>					
Total Revenue From Grantee	XXX <b>This Schedule N/A</b>					
 Expenses Associated with Grantee Transactions						
Personnel Services	YYY					
Depreciation	YYY					
Interest	YYY					
Other	<u>YYY</u>					
Total Associated Expenses	YYY					
 Related Party Transactions	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>

Florida Department of Children and Families  
Substance Abuse and Mental Health  
Local Match Calculation Form (Rev. 8-18-14)



	Description	Value	Explanation
<b>FUNDING</b>			
1	Direct Department SAMH Funding	\$ -	Total value of SAMH funds received directly from the Department of Children and Families (not through a managing entity).
2	ME Department SAMH Funding	\$ 10,295,914	Total value of SAMH funds received from the managing entity (ME).
3	<b>Total Department Funding</b>	<b>\$ 10,295,914</b>	<b>Sum of Items 1 &amp; 2.</b>
<b>LOCAL MATCHING FUNDS REQUIRED</b>			
4	Excluded RTF Funding	\$ -	Value of SAMH funds received from the Department and ME for Residential Treatment Facilities Levels I-IV.
5	Excluded SRT Funding	\$ -	Value of SAMH funds received from the Department and ME for Short-term Residential Treatment facilities (SRTs), excluding acute care continuum programs supported with Baker Act funds and operated by a public receiving facility.
6	Excluded Supportive Housing Funding	\$ -	Value of SAMH funds received from the Department and ME for Supportive Housing/Living.
7	Excluded Case Management Funding	\$ -	Value of SAMH funds received from the Department and ME for Case Management.
8	Excluded Intensive Case Management Funding	\$ -	Value of SAMH funds received from the Department and ME for Intensive Case Management.
9	FACT Team Funding	\$ -	Value of SAMH funds received from the Department and ME for Florida Assertive Community Treatment (FACT) Team.
10	Drop-In/Self Help Funding	\$ -	Value of SAMH funds received from the Department and ME for Drop-In/Self Help Centers.
11	MH Clubhouse Funding	\$ -	Value of SAMH funds received from the Department and ME for Mental Health Clubhouse Services.
12	Recovery Support Funding	\$ -	Value of SAMH funds received from the Department and ME for Recovery Support services.
13	R&B Supervision Funding	\$ -	Value of SAMH funds received from the Department and ME for Room and Board with Supervision Levels I - III.
14	MH Special Category Funding	\$ -	Value of SAMH funds received from the Department and ME in Children's Mental Health Categories 100435 and 102780.
15	SA Special Category Funding	\$ 1,922,541	Value of General Revenue funds received from the Department and ME in Substance Abuse Categories 100618 and 100420 as determined in compliance with Rule 65E-14.005(3)(d), F.A.C.
16	SAMH Block Grant Funding	\$ 399,877	Value of Substance Abuse and Mental Health Block Grant funds received from the Department and ME for local community mental health centers.
17	<b>Excluded Funding Subtotal</b>	<b>\$ 2,322,418</b>	<b>Total Items 4 through 16</b>
18	<b>State Share</b>	<b>\$ 7,973,496</b>	<b>Item 3 less Item 17.</b>
19	<b>Local Matching Funds Required</b>	<b>\$ 2,657,832</b>	<b>Item 18 divided by 3. This is the amount of local matching funds which the provider is entitled to receive.</b>
<b>Local Matching Funds Provided</b>			
20	Private grants	\$ 2,794,742	Value of grants received from private foundations or charitable organizations.
21	Local governmental grants	\$ 59,955	Value of grants received from municipal governments, special taxing districts, or other local governmental entities (but excluding state or federal entities).
22	Charitable contributions	\$ 117,798	Value of charitable contributions from private individuals.
23	Volunteer services	\$ -	Value of volunteer services, not to exceed 10 percent of the provider's total budget.
24	Self-pay fees	\$ -	Value of fees received from self-pay clients
25	In-kind contributions	\$ -	Value of in-kind contributions (such as services, space, or equipment) from all third parties other than state or federal entities).
26	<b>Non County Funds Subtotal</b>	<b>\$ 2,972,495</b>	<b>Total Items 20 through 25</b>
27	<b>County Share</b>	<b>\$ (314,663)</b>	<b>Item 19 less Item 26. This is the amount of local matching funds which must be provided by the county.</b>

PROGRAM/COST CENTER ACTUAL EXPENDITURE AND REVENUES SCHEDULE  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: ME225-10-19

<b>FUNDING SOURCES &amp; REVENUES</b>  A	 FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES MYFLFAMILIES.COM	Case Management	In-home & Onsite	Medical Services	Medication-Assisted Tx	Outreach	Residential II	Prevention - Indicated	Prevention - Selective	Prevention - Universal Direct	Prevention - Universal Indirect
	02	08	12	13	15	19	48	49	50	51	

IA. STATE SAMH FU Page 1 SA  
 Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
MS011	ME225-10-19	F/S	\$ 321,428.63	\$ 1,383,554.19				\$ 80,000.16						
MS025	ME225-10-19	F							\$ 52,710.71	\$ 187,915.61	\$ 40,348.98	\$ 62,394.87		
MS027	ME225-10-19	F/S												
MS081	ME225-10-19	S		\$ 120,000.34										
MS081	R2019	S						\$ 57,750.00						
MS091	ME225-10-19	F/S												
MSOTB	ME225-10-19	F		\$ 74,986.68										
MSCBS	ME225-10-19	S		\$ 564,158.09	\$ 6,847.63	\$ 2,842.84								
MSSM2	ME225-10-19	F												
MSSOR	ME225-10-19	F												
MSTRV	ME225-10-19	S												
MSSOW	ME225-10-19	F												
MSOPP	P-10-06	F							\$ 13,117.95	\$ 64,118.34	\$ 16,615.17	\$ 53,529.42		
<b>Total Current Year Funding</b>			<b>\$ 321,428.63</b>	<b>\$ 2,142,699.30</b>	<b>\$ 6,847.63</b>	<b>\$ 2,842.84</b>	<b>\$ 80,000.16</b>	<b>\$ 57,750.00</b>	<b>\$ 65,828.66</b>	<b>\$ 252,033.95</b>	<b>\$ 56,964.15</b>	<b>\$ 115,924.29</b>		

**TOTAL STATE SAMH FUNDING =** \$ 321,428.63 \$ 2,142,699.30 \$ 6,847.63 \$ 2,842.84 \$ 80,000.16 \$ 57,750.00 \$ 65,828.66 \$ 252,033.95 \$ 56,964.15 \$ 115,924.29

**IB. OTHER GOVERNMENT 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	\$ 315,534.96	\$ 439,401.74											
(6) In-kind													

**TOTAL ALL OTHER REVENUES =** \$ 315,534.96 \$ 439,401.74 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

**TOTAL FUNDING =** **\$ 636,963.59 \$ 2,582,101.04 \$ 6,847.63 \$ 2,842.84 \$ 80,000.16 \$ 57,750.00 \$ 65,828.66 \$ 252,033.95 \$ 56,964.15 \$ 115,924.29**

PROGRAM/COST CENTER ACTUAL EXPENDITURE AND REVENUES SCHEDULE  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: ME225-10-19

FUNDING SOURCES & REVENUES		 FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES MYFLFAMILIES.COM		FIT Team	Federal Project Grant	Network Eval. & Dvlpmt.	Transition Voucher	Other Bundled Projects	Sustainability Payment	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
A		A2	A7	B1	B2	C0	C1	C	D	E	F	G	H		
		(B+C)													
		(D+E)													
		(F+G)													
IA. STATE SAMH FL <span style="float: right;">Page 2 SA</span>															
Current Year Funding															
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State													
MS011	ME225-10-19	F/S						\$ 760,252.50	\$ 1,157,150.74	\$ 3,702,386.22	\$ 3,702,386.22		\$ 3,702,386.22		\$ 3,702,386.22
MS025	ME225-10-19	F								\$ 343,370.17	\$ 343,370.17		\$ 343,370.17		\$ 343,370.17
MS027	ME225-10-19	F/S						\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
MS081	ME225-10-19	S								\$ 120,000.34	\$ 120,000.34		\$ 120,000.34		\$ 120,000.34
MS081	R2019	S								\$ 57,750.00	\$ 57,750.00		\$ 57,750.00		\$ 57,750.00
MS091	ME225-10-19	F/S	\$ 353,500.00					\$ 246,499.99	\$ 599,999.99	\$ 599,999.99	\$ 599,999.99		\$ 599,999.99		\$ 599,999.99
MS0TB	ME225-10-19	F								\$ 74,986.68	\$ 74,986.68		\$ 74,986.68		\$ 74,986.68
MSCBS	ME225-10-19	S								\$ 573,848.56	\$ 573,848.56		\$ 573,848.56		\$ 573,848.56
MSSM2	ME225-10-19	F		\$ 609,684.38	\$ 18,792.41					\$ 628,476.79	\$ 628,476.79		\$ 628,476.79		\$ 628,476.79
MSSOR	ME225-10-19	F		\$ 164,920.00						\$ 164,920.00	\$ 164,920.00		\$ 164,920.00		\$ 164,920.00
MSTRV	ME225-10-19	S				\$ 45,995.00				\$ 45,995.00	\$ 45,995.00		\$ 45,995.00		\$ 45,995.00
MSSOW	ME225-10-19	F		\$ 43,367.38						\$ 43,367.38	\$ 43,367.38		\$ 43,367.38		\$ 43,367.38
MSOPP	P-10-06	F								\$ 147,380.88	\$ 147,380.88		\$ 147,380.88		\$ 147,380.88
<b>Total Current Year Funding</b>			\$ 353,500.00	\$ 817,971.76	\$ 18,792.41	\$ 45,995.00	\$ 760,252.50	\$ 1,413,650.73	\$ 6,512,482.01	\$ 6,512,482.01		\$ 6,512,482.01		\$ 6,512,482.01	
<b>TOTAL STATE SAMH FUNDING =</b>			\$ 353,500.00	\$ 817,971.76	\$ 18,792.41	\$ 45,995.00	\$ 760,252.50	\$ 1,413,650.73	\$ 6,512,482.01	\$ 6,512,482.01		\$ 6,512,482.01		\$ 6,512,482.01	
IB. OTHER GOVERNMENT FUNDING															
(1) Other State Agency Funding			\$ 370,160.56							\$ 370,160.56	\$ 370,160.56		\$ 370,160.56		\$ 370,160.56
(2) Medicaid										\$ -	\$ -		\$ -		\$ -
(3) Local Government										\$ -	\$ -		\$ -		\$ -
(4) Federal Grants and Contracts										\$ -	\$ -	\$ 836,184.89	\$ 836,184.89		\$ 836,184.89
(5) In-kind from local govt. only										\$ -	\$ -		\$ -		\$ -
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			\$ 370,160.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,160.56	\$ 370,160.56	\$ 836,184.89	\$ 1,206,345.45	\$ -	\$ 1,206,345.45
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments										\$ -	\$ -		\$ -		\$ -
(2) 3rd Party Payments (except Medicare)										\$ -	\$ -		\$ -		\$ -
(3) Medicare										\$ -	\$ -		\$ -		\$ -
(4) Contributions and Donations										\$ -	\$ -		\$ -		\$ -
(5) Other			\$ 200,433.75	\$ 200,433.75						\$ 1,155,804.20	\$ 1,155,804.20	\$ 642,350.72	\$ 1,798,154.92		\$ 1,798,154.92
(6) In-kind										\$ -	\$ -		\$ -		\$ -
<b>TOTAL ALL OTHER REVENUES =</b>			\$ 200,433.75	\$ 200,433.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155,804.20	\$ 1,155,804.20	\$ 642,350.72	\$ 1,798,154.92	\$ -	\$ 1,798,154.92
<b>TOTAL FUNDING =</b>			\$ 924,094.31	\$ 1,018,405.51	\$ 18,792.41	\$ 45,995.00	\$ 760,252.50	\$ 1,413,650.73	\$ 8,038,446.77	\$ 8,038,446.77	\$ 1,478,535.61	\$ 9,516,982.38	\$ -	\$ 9,516,982.38	

PROGRAM/COST CENTER ACTUAL EXPENDITURE AND REVENUES SCHEDULE  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: ME225-10-19

EXPENSE CATEGORIES	Page 1 SA	Case Management 02	In-home & Onsite 08	Medical Services 12	Medication-Assisted Tx 13	Outreach 15	Residential II 19	Prevention - Indicated 48	Prevention - Selective 49	Prevention - Universal Direct 50	Prevention - Universal Indirect 51
<b>IIA. PERSONNEL EXPENSES</b>											
(1) Salaries		\$ 69,432.50	\$ 932,587.17	\$ 65,270.99		\$ 53,734.22	\$ 41,033.71	\$ 35,320.50	\$ 139,451.36	\$ 27,524.15	\$ 72,945.46
(2) Fringe Benefits		\$ 16,349.97	\$ 219,605.63	\$ 15,370.01	\$ -	\$ 12,653.33	\$ 9,662.62	\$ 8,317.27	\$ 32,838.01	\$ 6,481.39	\$ 17,177.20
<b>TOTAL PERSONNEL EXPENSES =</b>		<b>\$ 85,782.47</b>	<b>\$ 1,152,192.80</b>	<b>\$ 80,641.00</b>	<b>\$ -</b>	<b>\$ 66,387.55</b>	<b>\$ 50,696.32</b>	<b>\$ 43,637.77</b>	<b>\$ 172,289.37</b>	<b>\$ 34,005.54</b>	<b>\$ 90,122.66</b>
<b>IIB. OTHER EXPENSES</b>											
(1) Building Occupancy			\$ 137,066.92	\$ 28,600.78			\$ 15,887.94				
(2) Professional Services			\$ 14,886.60	\$ 886.45	\$ 1,388.77						
(3) Travel		\$ 2,697.10	\$ 115,394.92	\$ 52.71	\$ 930.92	\$ 4,145.99		\$ 1,751.51	\$ 6,907.33	\$ 1,361.73	\$ 3,596.71
(4) Equipment			\$ 13,776.40	\$ 76.65	\$ 145.38		\$ 63.91	\$ 634.69	\$ 2,489.89	\$ 976.40	\$ 1,269.40
(5) Food Services											
(6) Medical and Pharmacy			\$ 104,764.27	\$ 3,412.16	\$ 1,861.49		\$ 2,297.30				
(7) Subcontracted Services											
(8) Insurance		\$ 33,179.00									
(9) Interest Paid											
(10) Operating Supplies & Expenses		\$ 815.84	\$ 48,628.29	\$ 1,920.33	\$ 1,373.76	\$ 1,982.76	\$ 2,246.52	\$ 1,960.60	\$ 9,107.48	\$ 711.45	\$ 1,420.90
(11) Other-Expenses											
(12) Donated Items											
<b>TOTAL OTHER EXPENSES =</b>		<b>\$ 36,891.94</b>	<b>\$ 434,517.40</b>	<b>\$ 34,949.07</b>	<b>\$ 5,700.32</b>	<b>\$ 6,126.75</b>	<b>\$ 20,495.67</b>	<b>\$ 4,346.80</b>	<b>\$ 18,504.70</b>	<b>\$ 3,049.58</b>	<b>\$ 6,287.01</b>
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>		<b>\$ 122,474.41</b>	<b>\$ 1,586,710.20</b>	<b>\$ 115,590.07</b>	<b>\$ 5,700.32</b>	<b>\$ 72,516.30</b>	<b>\$ 71,191.99</b>	<b>\$ 47,984.57</b>	<b>\$ 190,794.07</b>	<b>\$ 37,055.12</b>	<b>\$ 96,409.67</b>
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>											
(a) Other Support Costs (Optional)		\$ 167,564.00	\$ 231,649.03					\$ 13,550.00	\$ 36,785.00	\$ 14,500.00	\$ 14,500.00
(b) Administration		\$ 32,226.49	\$ 202,039.89	\$ 12,843.34	\$ 633.37	\$ 7,840.70	\$ 8,306.04	\$ 6,837.17	\$ 25,286.56	\$ 5,728.35	\$ 12,323.30
<b>TOT. DISTR'D INDIRECT COSTS =</b>		<b>\$ 199,790.49</b>	<b>\$ 433,688.92</b>	<b>\$ 12,843.34</b>	<b>\$ 633.37</b>	<b>\$ 7,840.70</b>	<b>\$ 8,306.04</b>	<b>\$ 20,387.17</b>	<b>\$ 62,071.56</b>	<b>\$ 20,228.35</b>	<b>\$ 26,823.30</b>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>		<b>\$ 322,264.89</b>	<b>\$ 2,020,399.12</b>	<b>\$ 128,433.42</b>	<b>\$ 6,333.69</b>	<b>\$ 80,357.00</b>	<b>\$ 79,498.03</b>	<b>\$ 68,371.75</b>	<b>\$ 252,865.63</b>	<b>\$ 57,283.46</b>	<b>\$ 123,232.96</b>
<b>IID. UNALLOWABLE COSTS</b>											
<b>TOT. ALLOWABLE OPER. EXP. =</b>		<b>\$ 322,264.89</b>	<b>\$ 2,020,399.12</b>	<b>\$ 128,433.42</b>	<b>\$ 6,333.69</b>	<b>\$ 80,357.00</b>	<b>\$ 79,498.03</b>	<b>\$ 68,371.75</b>	<b>\$ 252,865.63</b>	<b>\$ 57,283.46</b>	<b>\$ 123,232.96</b>
<b>IIIE. CAPITAL EXPENDITURES</b>											

PROGRAM/COST CENTER ACTUAL EXPENDITURE AND REVENUES SCHEDULE  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: ME225-10-19

EXPENSE CATEGORIES	Page 2 SA	FIT Team A2	Federal Project Grant A7	Network Eval. & Dvlpmt. B1	Transition Voucher B2	Other Bundled Projects C0	Sustainability Payment C1	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) J
<b>IIA. PERSONNEL EXPENSES</b>															
(1) Salaries		\$ 337,021.00	\$ 399,680.21			\$ 402,021.00	\$ 540,254.38	\$ 3,116,276.65	\$ 3,116,276.65	\$ 323,884.27	\$ 3,440,160.92		\$ 858,754.00	\$ 264,175.38	\$ 4,563,090.30
(2) Fringe Benefits		\$ 79,361.71	\$ 94,116.70	\$ -	\$ -	\$ 94,667.91	\$ 127,219.10	\$ 733,820.83	\$ 733,820.83	\$ 76,508.27	\$ 810,329.09		\$ 202,218.39	\$ 62,208.02	\$ 1,074,756.50
<b>TOTAL PERSONNEL EXPENSES =</b>		\$ 416,382.71	\$ 493,796.91	\$ -	\$ -	\$ 496,688.91	\$ 667,473.48	\$ 3,850,097.47	\$ 3,850,097.47	\$ 400,392.54	\$ 4,250,490.01	\$ -	\$ 1,060,973.39	\$ 326,383.40	\$ 5,637,846.80
<b>IIIB. OTHER EXPENSES</b>															
(1) Building Occupancy		\$ 51,097.00	\$ 51,078.00			\$ 71,096.76	\$ 29,391.29	\$ 384,218.69	\$ 384,218.69	\$ 105,450.83	\$ 489,669.52		\$ 61,087.57	\$ 30,973.30	\$ 581,730.39
(2) Professional Services						\$ 1,899.40	\$ 19,061.22	\$ 19,061.22	\$ 19,061.22	\$ 36,680.94	\$ 55,742.16		\$ 19,751.28	\$ 37,683.90	\$ 113,177.34
(3) Travel		\$ 30,857.00				\$ 30,857.00	\$ 16,511.08	\$ 215,063.99	\$ 215,063.99	\$ 62,316.95	\$ 277,380.94		\$ 33,555.28	\$ 22,309.63	\$ 333,245.85
(4) Equipment		\$ 979.00				\$ 979.00	\$ 6,496.58	\$ 27,887.30	\$ 27,887.30	\$ 3,734.60	\$ 31,621.90		\$ 11,177.61	\$ 28,692.96	\$ 69,492.46
(5) Food Services								\$ -	\$ -	\$ -	\$ -				\$ -
(6) Medical and Pharmacy				\$ 18,792.41		\$ 3,074.31	\$ 134,201.93	\$ 134,201.93	\$ 134,201.93	\$ 35,692.20	\$ 169,894.13		\$ 19,218.87		\$ 189,113.01
(7) Subcontracted Services								\$ -	\$ -	\$ -	\$ -				\$ -
(8) Insurance		\$ 33,179.00	\$ 33,179.00			\$ 33,179.00		\$ 132,716.00	\$ 132,716.00	\$ 38,310.32	\$ 171,026.32			\$ 25,698.32	\$ 196,724.64
(9) Interest Paid								\$ -	\$ -	\$ -	\$ -				\$ -
(10) Operating Supplies & Expenses		\$ 12,455.00	\$ 574.58		\$ 45,995.00	\$ 12,455.00	\$ 41,024.80	\$ 182,672.31	\$ 182,672.31	\$ 291,853.50	\$ 474,525.81			\$ 77,462.38	\$ 551,988.19
(11) Other-Expenses								\$ -	\$ -	\$ 517,326.90	\$ 517,326.90		\$ 130,248.50	\$ 645,742.10	\$ 1,293,317.50
(12) Donated Items								\$ -	\$ -	\$ -	\$ -				\$ -
<b>TOTAL OTHER EXPENSES =</b>		\$ 128,567.00	\$ 84,831.58	\$ 18,792.41	\$ 45,995.00	\$ 148,566.76	\$ 98,397.46	\$ 1,095,821.45	\$ 1,095,821.45	\$ 1,091,366.24	\$ 2,187,187.69	\$ -	\$ 275,039.11	\$ 866,562.58	\$ 3,328,789.38
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>		\$ 544,949.71	\$ 578,628.49	\$ 18,792.41	\$ 45,995.00	\$ 645,255.67	\$ 765,870.94	\$ 4,945,918.92	\$ 4,945,918.92	\$ 1,491,758.78	\$ 6,437,677.70	\$ -	\$ 1,336,012.50	\$ 1,192,945.98	\$ 8,966,636.18
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>															
(a) Other Support Costs (Optional)		\$ 110,338.11	\$ 161,885.00			\$ 42,890.00	\$ 542,351.36	\$ 1,336,012.50	\$ 1,336,012.50		\$ 1,336,012.50		\$ (1,336,012.50)		\$ (0.00)
(b) Administration		\$ 72,809.67	\$ 82,279.28	\$ 2,088.05	\$ 5,110.56	\$ 76,460.63	\$ 145,351.03	\$ 698,164.41	\$ 698,164.41	\$ 494,781.57	\$ 1,192,945.98			\$ (1,192,945.98)	\$ 0.00
<b>TOT. DISTR'D INDIRECT COSTS =</b>		\$ 183,147.78	\$ 244,164.28	\$ 2,088.05	\$ 5,110.56	\$ 119,350.63	\$ 687,702.39	\$ 2,034,176.91	\$ 2,034,176.91	\$ 494,781.57	\$ 2,528,958.48	\$ -			\$ -
<b>TOTAL ACTUAL OPER. EXPENSES =</b>		\$ 728,097.49	\$ 822,792.76	\$ 20,880.46	\$ 51,105.56	\$ 764,606.29	\$ 1,453,573.33	\$ 6,980,095.83	\$ 6,980,095.83	\$ 1,986,540.35	\$ 8,966,636.18	\$ -	\$ 0.00	\$ 0.00	\$ 8,966,636.18
<b>IIID. UNALLOWABLE COSTS</b>															
								\$ -	\$ -	\$ -	\$ -				\$ -
<b>TOT. ALLOWABLE OPER. EXP. =</b>		\$ 728,097.49	\$ 822,792.76	\$ 20,880.46	\$ 51,105.56	\$ 764,606.29	\$ 1,453,573.33	\$ 6,980,095.83	\$ 6,980,095.83	\$ 1,986,540.35	\$ 8,966,636.18	\$ -			\$ 8,966,636.18


PROGRAM/COST CENTER ACTUAL EXPENDITURE AND REVENUES SCHEDULE  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: ME225-10-19

	Case Management	In-home & Onsite	Medical Services	Medication-Assisted Tx	Outreach	Residential II	Prevention - Indicated	Prevention - Selective	Prevention - Universal Direct	Prevention - Universal Indirect
Page 1 SA	02	08	12	13	15	19	48	49	50	51
<b>III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS</b>										
III.A. Unearned Funds	\$ (836.26)	\$ 122,300.18	\$ (121,585.79)	\$ (3,490.85)	\$ (356.84)	\$ (21,748.03)	\$ (2,543.09)	\$ (831.68)	\$ (319.31)	\$ (7,308.67)
<b>IIIB. Funding Allocations</b>										
<b>Current Year Funding</b>										
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State								
MSCBS	ME225-10-19	S	\$ (122,300.18)	\$ 121,585.79	\$ 714.39					
<b>Carry Forward Funding</b>										
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State								
<b>Total Funding Allocations</b>			\$ -	\$ (122,300.18)	\$ 121,585.79	\$ 714.39	\$ -	\$ -	\$ -	\$ -
<b>IIIC. Excess Funds</b>										
Excess Funds			\$ 0.00	\$ 0.00						
<b>Excess Current Year Funds to be returned to Managing Entity</b>										
Excess Current Year Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Excess Carry Forward Funds to be returned to Managing Entity</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -


PROGRAM/COST CENTER ACTUAL EXPENDITURE AND REVENUES SCHEDULE  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: ME225-10-19

	FIT Team	Federal Project Grant	Network Eval. & Dvlpmnt.	Transition Voucher	Other Bundled Projects	Sustainability Payment	Substance Abuse Total	Total for State SAMH-Funded Covered Services or Projects (B+C)
Page 2 SA	A2	A7	B1	B2	C0	C1		
<b>III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS</b>								
III.A. Unearned Funds	\$ (374,597.49)	\$ (4,821.00)	\$ (2,088.05)	\$ (5,110.56)	\$ (4,353.79)	\$ (39,922.60)	\$ (467,613.82)	\$ (467,613.82)
<b>III.B. Funding Allocations</b>								
<b>Current Year Funding</b>								
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State						
MSCBS	ME225-10-19	S						
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
<b>Carry Forward Funding</b>								
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State						
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
<b>Total Funding Allocations</b>								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>III.C. Excess Funds</b>								
<b>Excess Funds</b>								
							\$ (0.00)	\$ (0.00)
<b>Excess Current Year Funds to be returned to Managing Entity</b>								
		Funding Source: F-Federal S-State						
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
<b>Excess Carry Forward Funds to be returned to Managing Entity</b>								
		Funding Source: F-Federal S-State						
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -


PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

 FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES MYFLFAMILIES.COM			Case Management 02	In-home & Onsite 08	Residential II 19	Residential III 20	Supported Employment 25	Incidental Expenses 28	Recovery Support (Indiv.) 46	Recovery Support (Group) 47	Mental Health Total B
A											B
<b>IA. STATE SAMH FUNDING</b>											
<b>Page 1 MH</b>											
<b>Current Year Funding</b>											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MH009	34383-17-5	F/S		\$ 20,000.00							\$ 20,000.00
MHOCN	34383-17-5	S		\$ 15,000.00							\$ 15,000.00
MHOTB	34383-17-5	F	\$ 43,072.24		\$ 311,012.64	\$ 100,539.36	\$ 3,285.20	\$ 4,970.00	\$ 5,154.67	\$ 1,528.38	\$ 469,562.49
MS003	34383-17-5	F/S									\$ -
MS011	34383-17-5	F/S									\$ -
MS027	34383-17-5	F/S									\$ -
MS081	34383-17-5	S									\$ -
MSOTB	34383-17-5	F									\$ -
MSCBS	34383-17-5	S									\$ -
MSSM2	34383-17-5	F									\$ -
MSSOR	34383-17-5	F									\$ -
MSSOW	34383-17-5	F									\$ -
<b>Total Current Year Funding</b>			\$ 43,072.24	\$ 35,000.00	\$ 311,012.64	\$ 100,539.36	\$ 3,285.20	\$ 4,970.00	\$ 5,154.67	\$ 1,528.38	\$ 504,562.49
<b>Carry Forward Funding</b>											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MS003	34383-17-5	F/S									\$ -
MS011	34383-17-5	F/S									\$ -
<b>Total Carry Forward Funding</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE SAMH FUNDING =</b>			\$ 43,072.24	\$ 35,000.00	\$ 311,012.64	\$ 100,539.36	\$ 3,285.20	\$ 4,970.00	\$ 5,154.67	\$ 1,528.38	\$ 504,562.49
<b>IB. OTHER GOVERNMENT FUNDING</b>											
(1) Other State Agency Funding											\$ -
(2) Medicaid											\$ -
(3) Local Government				\$ 59,955.00							\$ 59,955.00
(4) Federal Grants and Contracts											\$ -
(5) In-kind from local govt. only											\$ -
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			\$ -	\$ -	\$ 59,955.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,955.00
<b>IC. ALL OTHER REVENUES</b>											
(1) 1st & 2nd Party Payments											\$ -
(2) 3rd Party Payments (except Medicare)											\$ -
(3) Medicare											\$ -
(4) Contributions and Donations				\$ 98,008.00							\$ 98,008.00
(5) Other			\$ 244,946.50	\$ 102,616.00	\$ 33,919.00						\$ 381,481.50
(6) In-kind											\$ -
<b>TOTAL ALL OTHER REVENUES =</b>			\$ -	\$ 244,946.50	\$ 200,624.00	\$ 33,919.00	\$ -	\$ -	\$ -	\$ -	\$ 479,489.50
<b>TOTAL FUNDING =</b>			\$ 43,072.24	\$ 279,946.50	\$ 571,591.64	\$ 134,458.36	\$ 3,285.20	\$ 4,970.00	\$ 5,154.67	\$ 1,528.38	\$ 1,044,006.99

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

 FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES & MYFLFAMILIES.COM			Case Management	In-home & Onsite	Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Residential IV	Supported Employment	Supportive Housing/Living	Incidental Expenses
			02	08	12	13	14	15	19	20	21	25	26	28
<b>IA. STATE SAMH FUNDING</b>														
<b>Page 2 SA</b>														
<b>Current Year Funding</b>														
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
MH009	34383-17-5	F/S												
MH0CN	34383-17-5	S												
MH0TB	34383-17-5	F												
MS003	34383-17-5	F/S							\$ 191,516.83	\$ 11,209.53	\$ 6,165.60			
MS011	34383-17-5	F/S	\$ 57,208.32	\$ 175,768.18								\$ 80,630.09		\$ 11,430.00
MS027	34383-17-5	F/S	\$ 22,357.46	\$ 5,077.56					\$ 120,852.08	\$ 129,146.48	\$ 3,838.72		\$ 139.54	\$ 7,734.30
MS081	34383-17-5	S	\$ 38,347.02	\$ 8,708.91	\$ 978.54				\$ 206,304.25	\$ 221,509.18	\$ 6,584.08		\$ 239.34	\$ 13,265.70
MS0TB	34383-17-5	F	\$ 3,664.15						\$ 80,081.91					
MSCBS	34383-17-5	S							\$ 482,812.00					
MSSM2	34383-17-5	F		\$ 97,809.22	\$ 62,500.35	\$ 25,995.20	\$ 1,500.00							
MSSOR	34383-17-5	F	\$ 2,860.45		\$ 757.58	\$ 1,760.00			\$ 50,970.07					
MSSOW	34383-17-5	F						\$ 300,000.00						
<b>Total Current Year Funding</b>			<b>\$ 124,437.40</b>	<b>\$ 287,363.87</b>	<b>\$ 64,236.47</b>	<b>\$ 27,755.20</b>	<b>\$ 1,500.00</b>	<b>\$ 300,000.00</b>	<b>\$ 1,132,537.14</b>	<b>\$ 361,865.19</b>	<b>\$ 16,588.40</b>	<b>\$ 80,630.09</b>	<b>\$ 378.88</b>	<b>\$ 32,430.00</b>
<b>Carry Forward Funding</b>														
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
MS003	34383-17-5	F/S							\$ 453,266.81					
MS011	34383-17-5	F/S		\$ 108,570.00										\$ 223,380.00
<b>Total Carry Forward Funding</b>			<b>\$ -</b>	<b>\$ 108,570.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 453,266.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,380.00</b>
<b>TOTAL STATE SAMH FUNDING =</b>			<b>\$ 124,437.40</b>	<b>\$ 395,933.87</b>	<b>\$ 64,236.47</b>	<b>\$ 27,755.20</b>	<b>\$ 1,500.00</b>	<b>\$ 300,000.00</b>	<b>\$ 1,585,803.95</b>	<b>\$ 361,865.19</b>	<b>\$ 16,588.40</b>	<b>\$ 80,630.09</b>	<b>\$ 378.88</b>	<b>\$ 255,810.00</b>
<b>IB. OTHER GOVERNMENT FUNDING</b>														
(1) Other State Agency Funding														
(2) Medicaid														
(3) Local Government														
(4) Federal Grants and Contracts														
(5) In-kind from local govt. only														
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IC. ALL OTHER REVENUES</b>														
(1) 1st & 2nd Party Payments														
(2) 3rd Party Payments (except Medicare)														
(3) Medicare														
(4) Contributions and Donations			\$ 19,790.92											
(5) Other			\$ 244,946.50											
(6) In-kind														
<b>TOTAL ALL OTHER REVENUES =</b>			<b>\$ -</b>	<b>\$ 264,737.42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDING =</b>			<b>\$ 124,437.40</b>	<b>\$ 660,671.29</b>	<b>\$ 64,236.47</b>	<b>\$ 27,755.20</b>	<b>\$ 1,500.00</b>	<b>\$ 300,000.00</b>	<b>\$ 1,585,803.95</b>	<b>\$ 361,865.19</b>	<b>\$ 16,588.40</b>	<b>\$ 80,630.09</b>	<b>\$ 378.88</b>	<b>\$ 255,810.00</b>

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

 REVENUES			Aftercare (Indiv.)	Recovery Support (Indiv.)	Recovery Support (Group)	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
A			29	46	47	C	(B+C)	E	(D+E)	G	(F+G)
<b>IA. STATE SAMH FUNDING</b>											
Page 3 SA											
Current Year Funding											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MH009	34383-17-5	F/S				\$ -	\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
MH0CN	34383-17-5	S				\$ -	\$ 15,000.00		\$ 15,000.00		\$ 15,000.00
MH0TB	34383-17-5	F				\$ -	\$ 469,562.49		\$ 469,562.49		\$ 469,562.49
MS003	34383-17-5	F/S				\$ 208,891.96	\$ 208,891.96		\$ 208,891.96		\$ 208,891.96
MS011	34383-17-5	F/S	\$ 22,394.87	\$ 19,121.29	\$ 21,332.25	\$ 387,885.00	\$ 387,885.00		\$ 387,885.00		\$ 387,885.00
MS027	34383-17-5	F/S				\$ 289,146.14	\$ 289,146.14		\$ 289,146.14		\$ 289,146.14
MS081	34383-17-5	S				\$ 495,937.02	\$ 495,937.02		\$ 495,937.02		\$ 495,937.02
MS0TB	34383-17-5	F				\$ 83,746.06	\$ 83,746.06		\$ 83,746.06		\$ 83,746.06
MSCBS	34383-17-5	S				\$ 482,812.00	\$ 482,812.00		\$ 482,812.00		\$ 482,812.00
MSSM2	34383-17-5	F		\$ 1,082.35		\$ 188,887.12	\$ 188,887.12		\$ 188,887.12		\$ 188,887.12
MSSOR	34383-17-5	F				\$ 56,348.10	\$ 56,348.10		\$ 56,348.10		\$ 56,348.10
MSSOW	34383-17-5	F				\$ 300,000.00	\$ 300,000.00		\$ 300,000.00		\$ 300,000.00
<b>Total Current Year Funding</b>			\$ 22,394.87	\$ 20,203.64	\$ 21,332.25	\$ 2,493,653.40	\$ 2,998,215.89		\$ 2,998,215.89		\$ 2,998,215.89
Carry Forward Funding											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MS003	34383-17-5	F/S				\$ 453,266.81	\$ 453,266.81		\$ 453,266.81		\$ 453,266.81
MS011	34383-17-5	F/S				\$ 331,950.00	\$ 331,950.00		\$ 331,950.00		\$ 331,950.00
<b>Total Carry Forward Funding</b>			\$ -	\$ -	\$ -	\$ 785,216.81	\$ 785,216.81		\$ 785,216.81		\$ 785,216.81
<b>TOTAL STATE SAMH FUNDING =</b>			\$ 22,394.87	\$ 20,203.64	\$ 21,332.25	\$ 3,278,870.21	\$ 3,783,432.70		\$ 3,783,432.70		\$ 3,783,432.70
<b>IB. OTHER GOVERNMENT FUNDING</b>											
(1) Other State Agency Funding						\$ -	\$ -		\$ -		\$ -
(2) Medicaid						\$ -	\$ -		\$ -		\$ -
(3) Local Government						\$ -	\$ 59,955.00		\$ 59,955.00		\$ 59,955.00
(4) Federal Grants and Contracts						\$ -	\$ -		\$ -		\$ -
(5) In-kind from local govt. only						\$ -	\$ -		\$ -		\$ -
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			\$ -	\$ -	\$ -	\$ -	\$ 59,955.00	\$ -	\$ 59,955.00	\$ -	\$ 59,955.00
<b>IC. ALL OTHER REVENUES</b>											
(1) 1st & 2nd Party Payments						\$ -	\$ -		\$ -		\$ -
(2) 3rd Party Payments (except Medicare)						\$ -	\$ -		\$ -		\$ -
(3) Medicare						\$ -	\$ -		\$ -		\$ -
(4) Contributions and Donations						\$ 19,790.92	\$ 117,798.92		\$ 117,798.92		\$ 117,798.92
(5) Other						\$ 244,946.50	\$ 626,428.00		\$ 626,428.00		\$ 626,428.00
(6) In-kind						\$ -	\$ -		\$ -		\$ -
<b>TOTAL ALL OTHER REVENUES =</b>			\$ -	\$ -	\$ -	\$ 264,737.42	\$ 744,226.92	\$ -	\$ 744,226.92	\$ -	\$ 744,226.92
<b>TOTAL FUNDING =</b>			\$ 22,394.87	\$ 20,203.64	\$ 21,332.25	\$ 3,543,807.63	\$ 4,587,614.62	\$ -	\$ 4,587,614.62	\$ -	\$ 4,587,614.62

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
Year Ended June 30, 2020  
AGENCY: THE VILLAGE SOUTH INC.  
CONTRACTS: 34383-19

EXPENSE CATEGORIES A	Page 1 MH	Case Management 02	In-home & Onsite 08	Residential II 19	Residential III 20	Supported Employment 25	Incidental Expenses 28	Recovery Support (Indiv.) 46	Recovery Support (Group) 47	Mental Health Total B
<b>IIA. PERSONNEL EXPENSES</b>										
(1) Salaries		\$ 1,107.89	\$ 23,897.30	\$ 232,551.92	\$ 29,683.50	\$ 13,563.80				\$ 300,804.41
(2) Fringe Benefits		\$ 260.89	\$ 5,627.34	\$ 54,761.33	\$ 6,989.87	\$ 3,194.00	\$ -	\$ -	\$ -	\$ 70,833.42
<b>TOTAL PERSONNEL EXPENSES =</b>		\$ 1,368.78	\$ 29,524.64	\$ 287,313.25	\$ 36,673.37	\$ 16,757.80	\$ -	\$ -	\$ -	\$ 371,637.83
<b>IIB. OTHER EXPENSES</b>										
(1) Building Occupancy				\$ 97,160.19	\$ 11,770.97					\$ 108,931.16
(2) Professional Services				\$ 1,142.58	\$ 142.82					\$ 1,285.40
(3) Travel		\$ 41.75	\$ 1,211.31	\$ 751.53	\$ 93.88	\$ 48.01				\$ 2,146.48
(4) Equipment		\$ 138.94	\$ 728.67	\$ 4,920.07	\$ 573.03					\$ 6,360.71
(5) Food Services				\$ 58,194.88	\$ 7,269.18					\$ 65,464.06
(6) Medical and Pharmacy				\$ 27,331.19	\$ 3,394.90					\$ 30,726.09
(7) Subcontracted Services										\$ -
(8) Insurance										\$ -
(9) Interest Paid										\$ -
(10) Operating Supplies & Expenses		\$ 557.98	\$ 393.01	\$ 33,704.81	\$ 4,204.44	\$ 320.58				\$ 39,180.82
(11) Other-Expenses										\$ -
(12) Donated Items										\$ -
<b>TOTAL OTHER EXPENSES =</b>		\$ 738.67	\$ 2,332.99	\$ 223,205.25	\$ 27,449.22	\$ 368.59	\$ -	\$ -	\$ -	\$ 254,094.72
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>		\$ 2,107.45	\$ 31,857.63	\$ 510,518.50	\$ 64,122.59	\$ 17,126.39	\$ -	\$ -	\$ -	\$ 625,732.55
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>										
(a) Other Support Costs (Optional)										\$ -
(b) Administration		\$ 234.11	\$ 3,539.67	\$ 56,724.22	\$ 7,124.67	\$ 1,902.89				\$ 69,525.56
<b>TOT. DISTR'D INDIRECT COSTS =</b>		\$ 234.11	\$ 3,539.67	\$ 56,724.22	\$ 7,124.67	\$ 1,902.89	\$ -	\$ -	\$ -	\$ 69,525.56
<b>TOTAL ACTUAL OPER. EXPENSES =</b>		\$ 2,341.56	\$ 35,397.30	\$ 567,242.72	\$ 71,247.26	\$ 19,029.28	\$ -	\$ -	\$ -	\$ 695,258.11
<b>IID. UNALLOWABLE COSTS</b>										
										\$ -
<b>TOT. ALLOWABLE OPER. EXP. =</b>		\$ 2,341.56	\$ 35,397.30	\$ 567,242.72	\$ 71,247.26	\$ 19,029.28	\$ -	\$ -	\$ -	\$ 695,258.11

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

EXPENSE CATEGORIES	Page 2 SA	Case Management 02	In-home & Onsite 08	Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Residential III 20	Residential IV 21	Supported Employment 25	Supportive Housing/Living 26	Incidental Expenses 28
<b>III. PERSONNEL EXPENSES</b>													
(1) Salaries		\$ 2,471.00	\$ 215,075.84	\$ 138,924.88	\$ 34,731.22	\$ 833.33	\$ 135,676.00	\$ 671,239.67	\$ 118,734.02	\$ 128,292.06	\$ 85,451.92		\$ 89,014.00
(2) Fringe Benefits		\$ 581.87	\$ 50,646.06	\$ 32,714.03	\$ 8,178.51	\$ 196.23	\$ 31,948.98	\$ 158,063.52	\$ 27,959.49	\$ 30,210.21	\$ 20,122.22	\$ -	\$ 20,961.02
<b>TOTAL PERSONNEL EXPENSES =</b>		\$ 3,052.87	\$ 265,721.90	\$ 171,638.91	\$ 42,909.73	\$ 1,029.56	\$ 167,624.98	\$ 829,303.19	\$ 146,693.51	\$ 158,502.27	\$ 105,574.14	\$ -	\$ 109,975.02
<b>III. OTHER EXPENSES</b>													
(1) Building Occupancy							\$ 77,728.00	\$ 252,616.86	\$ 47,083.92	\$ 60,547.28			\$ 58,296.00
(2) Professional Services							\$ 914.00	\$ 2,971.34	\$ 571.30	\$ 744.12			\$ 685.50
(3) Travel		\$ 375.73	\$ 10,901.78			\$ 5,684.78	\$ 601.20	\$ 1,955.14	\$ 375.53	\$ 469.42	\$ 302.44		\$ 450.90
(4) Equipment		\$ 114.08	\$ 6,558.08			\$ 126.76	\$ 3,936.00	\$ 12,792.28	\$ 2,292.12	\$ 170.40			\$ 2,952.00
(5) Food Services							\$ 46,555.80	\$ 176,458.82	\$ 29,076.73	\$ 36,341.74			\$ 34,916.85
(6) Medical and Pharmacy							\$ 21,867.20	\$ 71,069.82	\$ 13,579.64	\$ 16,975.44			\$ 16,400.40
(7) Subcontracted Services													
(8) Insurance													
(9) Interest Paid													
(10) Operating Supplies & Expenses		\$ 594.21	\$ 3,537.16	\$ 164.04	\$ 41.03	\$ 491.96	\$ 26,963.86	\$ 87,254.53	\$ 16,817.80	\$ 20,443.13	\$ 2,019.66	\$ 378.88	\$ 20,222.90
(11) Other-Expenses													
(12) Donated Items													
<b>TOTAL OTHER EXPENSES =</b>		\$ 1,084.02	\$ 20,997.02	\$ 164.04	\$ 41.03	\$ 6,303.50	\$ 178,566.06	\$ 605,118.79	\$ 109,797.04	\$ 135,691.53	\$ 2,322.10	\$ 378.88	\$ 133,924.55
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>		\$ 4,136.89	\$ 286,718.92	\$ 171,802.95	\$ 42,950.76	\$ 7,333.06	\$ 346,191.05	\$ 1,434,421.98	\$ 256,490.55	\$ 294,193.80	\$ 107,896.23	\$ 378.88	\$ 243,899.56
<b>III. DISTRIBUTED INDIRECT COSTS</b>													
(a) Other Support Costs (Optional)		\$ 112,555.00	\$ 71,749.00						\$ 102,000.82				
(b) Administration		\$ 12,249.33	\$ 37,629.13	\$ 18,034.46	\$ 4,508.56	\$ 769.76	\$ 36,340.49	\$ 152,332.87	\$ 37,631.65	\$ 30,882.14	\$ 11,326.10	\$ 39.77	\$ 25,602.72
<b>TOT. DISTR'D INDIRECT COSTS =</b>		\$ 124,804.33	\$ 109,378.13	\$ 18,034.46	\$ 4,508.56	\$ 769.76	\$ 36,340.49	\$ 152,332.87	\$ 139,632.47	\$ 30,882.14	\$ 11,326.10	\$ 39.77	\$ 25,602.72
<b>TOTAL ACTUAL OPER. EXPENSES =</b>		\$ 128,941.22	\$ 396,097.05	\$ 189,837.41	\$ 47,459.32	\$ 8,102.82	\$ 382,531.54	\$ 1,586,754.85	\$ 396,123.02	\$ 325,075.94	\$ 119,222.33	\$ 418.65	\$ 269,502.28
<b>III. UNALLOWABLE COSTS</b>													
<b>TOT. ALLOWABLE OPER. EXP. =</b>		\$ 128,941.22	\$ 396,097.05	\$ 189,837.41	\$ 47,459.32	\$ 8,102.82	\$ 382,531.54	\$ 1,586,754.85	\$ 396,123.02	\$ 325,075.94	\$ 119,222.33	\$ 418.65	\$ 269,502.28

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

EXPENSE CATEGORIES	Page 3 SA										
	Aftercare (Indiv.) 29	Recovery Support (Indiv.) 46	Recovery Support (Group) 47	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) J
<b>IIA. PERSONNEL EXPENSES</b>											
(1) Salaries	\$ 36,622.25	\$ 17,139.00	\$ 17,139.00	\$ 1,691,344.19	\$ 1,992,148.80		\$ 1,992,148.80		\$ 157,586.00	\$ 146,764.10	\$ 2,296,498.70
(2) Fringe Benefits	\$ 8,623.81	\$ 4,035.89	\$ 4,035.89	\$ 398,277.73	\$ 469,111.15		\$ 469,111.15		\$ 36,966.52	\$ 34,427.92	\$ 540,505.60
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>\$ 45,246.06</b>	<b>\$ 21,174.89</b>	<b>\$ 21,174.89</b>	<b>\$ 2,089,621.92</b>	<b>\$ 2,461,259.75</b>	<b>\$ -</b>	<b>\$ 2,461,259.75</b>	<b>\$ -</b>	<b>\$ 194,552.52</b>	<b>\$ 181,192.02</b>	<b>\$ 2,837,004.30</b>
<b>IIB. OTHER EXPENSES</b>											
(1) Building Occupancy				\$ 496,272.06	\$ 605,203.22		\$ 605,203.22			\$ 17,207.39	\$ 622,410.61
(2) Professional Services				\$ 5,886.26	\$ 7,171.66		\$ 7,171.66			\$ 20,935.50	\$ 28,107.16
(3) Travel	\$ 129.62			\$ 21,246.53	\$ 23,393.01		\$ 23,393.01			\$ 12,394.24	\$ 35,787.25
(4) Equipment				\$ 28,941.72	\$ 35,302.43		\$ 35,302.43			\$ 14,829.42	\$ 50,131.85
(5) Food Services				\$ 323,349.94	\$ 388,814.00		\$ 388,814.00				\$ 388,814.00
(6) Medical and Pharmacy				\$ 139,892.50	\$ 170,618.59		\$ 170,618.59				\$ 170,618.59
(7) Subcontracted Services				\$ -	\$ -		\$ -				\$ -
(8) Insurance				\$ -	\$ -		\$ -			\$ 15,245.36	\$ 15,245.36
(9) Interest Paid				\$ -	\$ -		\$ -				\$ -
(10) Operating Supplies & Expenses	\$ 865.57			\$ 179,794.73	\$ 218,975.55		\$ 218,975.55			\$ 43,034.66	\$ 262,010.20
(11) Other-Expenses				\$ -	\$ -		\$ -		\$ 91,752.29	\$ 339,353.21	\$ 431,105.50
(12) Donated Items				\$ -	\$ -		\$ -				\$ -
<b>TOTAL OTHER EXPENSES =</b>	<b>\$ 995.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,195,383.74</b>	<b>\$ 1,449,478.46</b>	<b>\$ -</b>	<b>\$ 1,449,478.46</b>	<b>\$ -</b>	<b>\$ 91,752.29</b>	<b>\$ 462,999.77</b>	<b>\$ 2,004,230.52</b>
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	<b>\$ 46,241.24</b>	<b>\$ 21,174.89</b>	<b>\$ 21,174.89</b>	<b>\$ 3,285,005.66</b>	<b>\$ 3,910,738.21</b>	<b>\$ -</b>	<b>\$ 3,910,738.21</b>	<b>\$ -</b>	<b>\$ 286,304.82</b>	<b>\$ 644,191.79</b>	<b>\$ 4,841,234.82</b>
<b>IIC. DISTRIBUTED INDIRECT COSTS</b>											
(a) Other Support Costs (Optional)				\$ 286,304.82	\$ 286,304.82		\$ 286,304.82		\$ (286,304.82)		\$ 0.00
(b) Administration	\$ 4,854.05	\$ 2,222.78	\$ 2,222.78	\$ 376,646.59	\$ 446,172.15	\$ 198,019.64	\$ 644,191.79			\$ (644,191.79)	\$ (0.00)
<b>TOT. DISTR'D INDIRECT COSTS =</b>	<b>\$ 4,854.05</b>	<b>\$ 2,222.78</b>	<b>\$ 2,222.78</b>	<b>\$ 662,951.41</b>	<b>\$ 732,476.97</b>	<b>\$ 198,019.64</b>	<b>\$ 930,496.61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>\$ 51,095.29</b>	<b>\$ 23,397.67</b>	<b>\$ 23,397.67</b>	<b>\$ 3,947,957.07</b>	<b>\$ 4,643,215.18</b>	<b>\$ 198,019.64</b>	<b>\$ 4,841,234.82</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 4,841,234.82</b>
<b>IID. UNALLOWABLE COSTS</b>											
				\$ -	\$ -		\$ -				\$ -
<b>TOT. ALLOWABLE OPER. EXP. =</b>	<b>\$ 51,095.29</b>	<b>\$ 23,397.67</b>	<b>\$ 23,397.67</b>	<b>\$ 3,947,957.07</b>	<b>\$ 4,643,215.18</b>	<b>\$ 198,019.64</b>	<b>\$ 4,841,234.82</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,841,234.82</b>

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

	Case Management	In-home & Onsite	Residential II	Residential III	Supported Employment	Incidental Expenses	Recovery Support (Indiv.)	Recovery Support (Group)	Mental Health Total		
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	02	08	19	20	25	28	46	47			
<b>Page 1 MH</b>											
IIIA. Unearned Funds	\$ 40,730.68	\$ (397.30)	\$ (256,230.08)	\$ 29,292.10	\$ (15,744.08)	\$ 4,970.00	\$ 5,154.67	\$ 1,528.38	\$ (190,695.62)		
<b>IIIB. Funding Allocations</b>											
<b>Current Year Funding</b>											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MHOTB	34383-17-5	F	\$ (40,730.68)	\$ 40,730.68					\$ -		
MHOTB	34383-17-5	F		\$ 29,292.10	\$ (29,292.10)				\$ -		
MHOTB	34383-17-5	F		\$ 4,970.00		\$ (4,970.00)			\$ -		
MHOTB	34383-17-5	F		\$ 5,154.67			\$ (5,154.67)		\$ -		
MHOTB	34383-17-5	F		\$ 1,528.38				\$ (1,528.38)	\$ -		
MS081	34383-17-5	S							\$ -		
MS081	34383-17-5	S							\$ -		
MSSM2	34383-17-5	F							\$ -		
MS081	34383-17-5	S							\$ -		
MS081	34383-17-5	S							\$ -		
MS081	34383-17-5	S							\$ -		
MS081	34383-17-5	S							\$ -		
MS011	34383-17-5	S							\$ -		
									\$ -		
<b>Carry Forward Funding</b>											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
									\$ -		
									\$ -		
									\$ -		
<b>Total Funding Allocations</b>			\$ (40,730.68)	\$ -	\$ 81,675.83	\$ (29,292.10)	\$ -	\$ (4,970.00)	\$ (5,154.67)	\$ (1,528.38)	\$ -
<b>IIIC. Excess Funds</b>											
Excess Funds			\$ 0.00							\$ 0.00	
<b>Excess Current Year Funds to be returned to Managing Entity</b>											
		Funding Source: F-Federal S-State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
										\$ -	
										\$ -	
										\$ -	
										\$ -	
<b>Excess Carry Forward Funds to be returned to Managing Entity</b>											
		Funding Source: F-Federal S-State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
										\$ -	
										\$ -	
										\$ -	
										\$ -	

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

	Case Management	In-home & Onsite	Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Residential IV	Supported Employment
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS	02	08	12	13	14	15	19	20	21	25
Page 2 SA										

III.A. Unearned Funds	\$ (4,503.82)	\$ (163.18)	\$ (125,600.94)	\$ (19,704.12)	\$ (6,602.82)	\$ (82,531.54)	\$ (950.90)	\$ (34,257.83)	\$ (308,487.54)	\$ (38,592.24)
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IIIB. Funding Allocations

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MH0TB	34383-17-5	F									
MH0TB	34383-17-5	F									
MH0TB	34383-17-5	F									
MH0TB	34383-17-5	F									
MH0TB	34383-17-5	F									
MS081	34383-17-5	S									
MS081	34383-17-5	S									
MSSM2	34383-17-5	F									
MS081	34383-17-5	S									
MS081	34383-17-5	S									
MS081	34383-17-5	S									
MS081	34383-17-5	S									
MS011	34383-17-5	S									

Carry Forward Funding

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

Total Funding Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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IIIC. Excess Funds

Excess Funds											
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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										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE  
 Year Ended June 30, 2020  
 AGENCY: THE VILLAGE SOUTH INC.  
 CONTRACTS: 34383-19

	Supportive Housing/Living	Incidental Expenses	Aftercare (Indiv.)	Recovery Support (Indiv.)	Recovery Support (Group)	Substance Abuse Total	Total for State SAMH-Funded Covered Services or Projects (B+C)
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS							
Page 2 SA	26	28	29	46	47		
III.A. Unearned Funds	\$ (39.77)	\$ (13,692.28)	\$ (28,700.42)	\$ (3,194.03)	\$ (2,065.42)	\$ (669,086.86)	\$ (859,782.48)
<b>IIIB. Funding Allocations</b>							
<b>Current Year Funding</b>							
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State					
MHOTB	34383-17-5	F				\$ -	\$ -
MHOTB	34383-17-5	F				\$ -	\$ -
MHOTB	34383-17-5	F				\$ -	\$ -
MHOTB	34383-17-5	F				\$ -	\$ -
MHOTB	34383-17-5	F				\$ -	\$ -
MSO81	34383-17-5	S				\$ -	\$ -
MSO81	34383-17-5	S				\$ -	\$ -
MSSM2	34383-17-5	F				\$ -	\$ -
MSO81	34383-17-5	S				\$ -	\$ -
MSO81	34383-17-5	S				\$ -	\$ -
MSO81	34383-17-5	S				\$ -	\$ -
MSO11	34383-17-5	S				\$ -	\$ -
						\$ -	\$ -
<b>Carry Forward Funding</b>							
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State					
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
<b>Total Funding Allocations</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>IIIC. Excess Funds</b>							
Excess Funds						\$ -	\$ 0.00
<b>Excess Current Year Funds to be returned to Managing Entity</b>			\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
<b>Excess Carry Forward Funds to be returned to Managing Entity</b>			\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -



**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  
Village South, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Village South, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2020.

**Internal Control over Financial Reporting**

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*ROLAND ROOS & COMPANY*

Fresno, California  
December 4, 2020

**RRC ROLAND ROOS & CO**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors  
Village South, Inc.

**Report on Compliance for Each Major Federal Program and State Project**

We have audited Village South, Inc.'s compliance with the types of compliance requirements described 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 Village South, Inc.'s major federal programs and state projects for the year ended June 30, 2020. Village South, Inc.'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.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of federal awards and state projects applicable to its federal programs and state projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Village South, Inc.'s major federal programs and state projects based on our audit of the types of compliance requirements referred to above. 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. Those standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state project occurred. An audit includes examining, on a test basis, evidence about Village South, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Village South, Inc.'s compliance.

### ***Opinion on Each Major Federal Program and State Project***

In our opinion, Village South, Inc. 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, 2020.

### **Report on Internal Control over Compliance**

Management of Village South, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Village South, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Village South, Inc.'s 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 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 the type of compliance requirement of a federal program or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 results of that testing based on the requirements of the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*ROLAND ROOS & COMPANY*

Fresno, California  
December 4, 2020