

**VILLAGE SOUTH, INC.**  
**FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2023**

**VILLAGE SOUTH, INC.**  
**REPORT ON FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors of  
Village South, Inc.

### Report on the Audit of the Financial Statements

#### *Opinion*

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, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Village South, Inc. as of June 30, 2023, 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.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Village South, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Village South, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Village South, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Village South, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Supplementary 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 accompanying schedules of state earnings, bed-day availability payments, related party transaction adjustments, local match calculation form and program/cost center actual expenses and revenues are 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 above 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 5, 2023, 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.

*Roos & McNabb CPA's PC*

Fresno, California  
December 5, 2023

**VILLAGE SOUTH, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2023**

**ASSETS**

|                               |                   |                         |
|-------------------------------|-------------------|-------------------------|
| Cash and Cash Equivalents     | \$ 1,100          |                         |
| Grant Contracts Receivable    | 2,954,882         |                         |
| Prepaid Expenses              | 87,045            |                         |
| Due from Related Organization | 8,348,365         |                         |
| Property and Equipment, Net   | 8,871,165         |                         |
| Right of Use Asset            | <u>14,970,898</u> |                         |
| <br>Total Assets              |                   | <br><u>\$35,233,455</u> |

**LIABILITIES**

|                                       |                   |                  |
|---------------------------------------|-------------------|------------------|
| Accounts Payable and Accrued Expense  | \$ 967,794        |                  |
| Accrued Salaries and Related Expenses | 1,494,190         |                  |
| Deferred Revenue                      | 98,891            |                  |
| Lease Liability                       | <u>14,915,026</u> |                  |
| <br>Total Liabilities                 |                   | <br>\$17,475,901 |

**NET ASSETS**

|                                      |                   |                         |
|--------------------------------------|-------------------|-------------------------|
| Without Donor Restrictions           | <u>17,757,554</u> |                         |
| <br>Total Net Assets                 |                   | <br><u>17,757,554</u>   |
| <br>Total Liabilities and Net Assets |                   | <br><u>\$35,233,455</u> |

See accompanying notes to financial statements

**VILLAGE SOUTH, INC.  
STATEMENT OF ACTIVITIES  
JUNE 30, 2023**

**Change in Net Assets Without Donor Restrictions**

|  |                   |                          |
|--|-------------------|--------------------------|
| Revenues and Other Support   |                   |                          |
| Federal Contract Revenue   | \$ 1,874,517      |                          |
| State Contract Revenue   | 15,304,105        |                          |
| County Contract Revenue  | 580,300           |                          |
| Other Contract Revenue   | 2,408,591         |                          |
| Client Fees  | 717,699           |                          |
| Medicaid   | 3,785             |                          |
| Donations and Gifts  | <u>11,432</u>     |                          |
| <br>Total Revenues and Other Support<br>Without Donor Restrictions |                   | <br>\$20,900,429         |
| Expenses   |                   |                          |
| Program Services   |                   |                          |
| Grants and Program Support   | <u>16,647,888</u> |                          |
| Total Program Services   | <u>16,647,888</u> |                          |
| Supporting Services  |                   |                          |
| General and Administrative   | <u>3,525,998</u>  |                          |
| Total Supporting Services  | <u>3,525,998</u>  |                          |
| <br>Total Expenses   |                   | <br><u>20,173,886</u>    |
| <br>Change in Net Assets Without Donor Restrictions                |                   | <br>726,543              |
| Net Assets, Beginning of Year                                      |                   | <u>17,031,011</u>        |
| <br>Net Assets, End of Year  |                   | <br><u>\$ 17,757,554</u> |

See accompanying notes to financial statements

**VILLAGE SOUTH, INC.**  
**STATEMENT OF CASH FLOWS**  
**JUNE 30, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

|   |    |               |
|---|----|---------------|
| Change in Net Assets Without Donor Restrictions   | \$ | 726,543       |
| Adjustments to Reconcile Change in Net Assets<br>To Net Cash Provided/(Used) by Operating Activities: |    |               |
| Depreciation  |    | 16,652        |
| Changes in Operating Assets and Liabilities:  |    |               |
| Grants Receivable   |    | (849,458)     |
| Prepaid Expenses  |    | 22,748        |
| Accounts Payable and Accrued Expenses   |    | (155,915)     |
| Accrued Salaries and Related Expenses   |    | 594,034       |
| Operating Leases  |    | (55,872)      |
| Deferred Revenue  |    | <u>76,353</u> |
| Net Cash Provided/(Used) in Operating Activities  | \$ | 375,085       |

**CASH FLOWS FROM INVESTING ACTIVITIES:**

|  |  |                    |
|--|--|--------------------|
| Purchase of Property and Equipment               |  | <u>(2,948,849)</u> |
| Net Cash Provided/(Used) in Investing Activities |  | (2,948,849)        |

**CASH FLOWS FROM FINANCING ACTIVITIES:**

|  |  |                  |
|--|--|------------------|
| Advances from Related Organization               |  | <u>2,574,014</u> |
| Net Cash Provided/(Used) in Financing Activities |  | <u>2,574,014</u> |

|  |    |                     |
|--|----|---------------------|
| Net Increase (Decrease) in Cash and Cash Equivalents |    | 250                 |
| Cash and Cash Equivalents, Beginning                 |    | <u>850</u>          |
| Cash and Cash Equivalents, End                       | \$ | <u><u>1,100</u></u> |

|                          |    |                      |
|--------------------------|----|----------------------|
| Supplemental Disclosure: |    |                      |
| Interest Paid            | \$ | <u><u>    --</u></u> |

See accompanying notes to financial statements

**VILLAGE SOUTH, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**Year Ended June 30, 2023**

PROGRAM SERVICES

|  | <u>FEDERAL<br/>GRANTS</u> | <u>STATE<br/>GRANTS</u> | <u>LOCAL<br/>GRANTS</u> | <u>OTHER<br/>GRANTS</u> | <u>PROGRAM<br/>SUPPORT</u> | <u>TOTAL<br/>PROGRAM</u> | <u>GENERAL<br/>AND<br/>ADMINISTRATIVE</u> | <u>TOTAL<br/>EXPENSES</u> |
|--|---------------------------|-------------------------|-------------------------|-------------------------|----------------------------|--------------------------|---|---------------------------|
| <b>SALARIES AND RELATED EXPENSES</b>       |                           |                         |                         |                         |                            |                          |   |                           |
| Salaries                                   | \$ 923,663                | \$ 7,713,913            | \$ 277,696              | \$ 1,144,693            | \$ 460,470                 | \$ 10,520,435            | \$ 548,528                                | \$ 11,068,963             |
| Payroll taxes and employee benefits        | <u>168,937</u>            | <u>1,410,869</u>        | <u>50,790</u>           | <u>209,363</u>          | <u>84,220</u>              | <u>1,924,180</u>         | <u>100,325</u>                            | <u>2,024,505</u>          |
| <b>TOTAL SALARIES AND RELATED EXPENSES</b> | <u>1,092,600</u>          | <u>9,124,782</u>        | <u>328,486</u>          | <u>1,354,056</u>        | <u>544,690</u>             | <u>12,444,615</u>        | <u>648,853</u>                            | <u>13,093,468</u>         |
| <b>OTHER EXPENSES</b>                      |                           |                         |                         |                         |                            |                          |   |                           |
| Building occupancy                         | 25,093                    | 709,211                 |                         | 146,766                 | 72,347                     | 953,417                  | 30,597                                    | 984,014                   |
| Travel                                     | 42,297                    | 344,148                 | 10,001                  | 62,822                  | 22                         | 459,290                  | 29,669                                    | 488,959                   |
| Equipment costs                            | 30,183                    | 282,621                 | 10                      | 10,787                  | 4,219                      | 327,820                  | 38,221                                    | 366,041                   |
| Food costs                                 |                           | 523,300                 |                         | 45                      | 500                        | 523,845                  | 132                                       | 523,977                   |
| Medical and pharmacy                       | 78,295                    | 391,741                 |                         | 10                      | 61                         | 470,107                  |   | 470,107                   |
| Subcontracted services                     |                           |                         |                         |                         |                            |                          |   |                           |
| Insurance                                  |                           |                         |                         |                         |                            |                          | 308,643                                   | 308,643                   |
| Operating supplies and expenses            | 85,918                    | 951,449                 | 10,391                  | 71,866                  | 233,680                    | 1,353,304                | 213,648                                   | 1,566,952                 |
| Professional services                      | 86,324                    | 21,958                  |                         |                         |                            | 108,282                  | 47,739                                    | 156,021                   |
| Donated goods and services                 |                           |                         |                         |                         |                            |                          |   |                           |
| Other expenses                             |                           |                         |                         |                         |                            |                          | <u>2,199,052</u>                          | <u>2,199,052</u>          |
| <b>TOTAL OTHER EXPENSES</b>                | <u>348,110</u>            | <u>3,224,428</u>        |                         | <u>292,296</u>          | <u>310,829</u>             | <u>4,196,065</u>         | <u>2,867,701</u>                          | <u>7,063,766</u>          |
| <b>TOTAL EXPENSES BEFORE DEPRECIATION</b>  | 1,440,710                 | 12,349,210              | 328,486                 | 1,646,352               | 855,519                    | 16,640,680               | 3,516,554                                 | 20,157,234                |
| Depreciation                               |                           | <u>5,535</u>            |                         | <u>1,673</u>            |                            | <u>7,208</u>             | <u>9,444</u>                              | <u>16,652</u>             |
| <b>TOTAL EXPENSES</b>                      | <u>\$ 1,440,710</u>       | <u>\$ 12,354,745</u>    | <u>\$ 328,486</u>       | <u>\$ 1,648,025</u>     | <u>\$ 855,519</u>          | <u>\$ 16,647,888</u>     | <u>\$ 3,525,998</u>                       | <u>\$ 20,173,886</u>      |

See accompanying notes to financial statements

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**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, 2023**

**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, 2023, 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, 2023. 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 agreements 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, 2023**

**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, 2023.

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.

Leases: All right of use assets and corresponding lease liabilities in excess of \$10,000 and that extend beyond one year are capitalized. The right of use assets represent the Organization's right to use the underlying assets for the lease term, and the lease liabilities represent management's obligation to make lease payments arising from the leases. Operating lease expense is recognized on a straight-line basis over the lease term.

Compensated Absences: The Organization's policy allows employees to accumulate vacation and sick leave based on the length of service, position, and other factors. Accrued vacation time is included in the accompanying financial statements. The total amount accrued for vacation on June 30, 2023 was \$562,507.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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

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.

Recently Issued Accounting Pronouncements: The Organization adopted Accounting Standards Update ASC-842, *Leases*, which requires lessees to recognize leases on the statement of financial position as a liability to make lease payments and a right of use asset representing its right to use the underlying asset for the lease term. The adoption did not result in a significant effect on amounts reported in the statement of activities for the year ended June 30, 2023.

**NOTE 3 – RESTRICTIONS ON ASSETS:**

Restrictions, if any, on assets as of June 30, 2023, 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. There are no restricted cash accounts for the year ended June 30, 2023.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**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                | \$ 1,100           |
| Grant contracts receivable               | <u>2,954,882</u>   |
| Total available for general expenditures | <u>\$2,955,982</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, 2023:

|                                   |                    |
|-----------------------------------|--------------------|
| Leasehold Improvements            | \$ 8,362           |
| Furniture and Equipment           | 29,302             |
| Vehicles                          | 484,124            |
| Construction in Progress          | <u>8,774,491</u>   |
|                                   | 9,296,279          |
| Less: Accumulated Depreciation    | <u>(425,114)</u>   |
| Total Property and Equipment, Net | <u>\$8,871,165</u> |

For the year ended June 30, 2023, depreciation expense totaled \$16,652.

**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, 2023 was \$127,187.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 7 – LEASES**

The Organization leases property at various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through 2051 and provide for renewal options ranging from one to five years. The operating leases provide for increases in future minimum annual rental payments. The lease agreements do not contain any material residual value guarantees, restrictions, or covenants. Management has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. Management used a discount rate of 1.5% for these leases at adoption. The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

Total lease costs for the year ended June 30, 2023 was \$645,876 and is included in occupancy expense on the statement of functional expenses.

Information related to adoption of ASC-842

|   |                     |
|---|---------------------|
| Right-of-use asset obtained in exchange for lease obligations | \$12,325,772        |
| Net present value discount on lease                           | <u>3,291,002</u>    |
| Lease obligation at adoption                                  | 15,616,774          |
| Cash paid for operating lease during 2022-23                  | <u>(701,748)</u>    |
| Future required payments                                      | <u>\$14,915,026</u> |

Future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2023:

|            |                     |
|------------|---------------------|
| 2024       | \$ 805,411          |
| 2025       | 817,343             |
| 2026       | 805,411             |
| 2027       | 712,938             |
| 2028       | 654,770             |
| Thereafter | <u>11,119,153</u>   |
|            | <u>\$14,915,026</u> |

**NOTE 8 – COMMITMENTS AND 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.

**VILLAGE SOUTH, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**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 require a local match. These funding sources include: The State of Florida Department of Children and Families, Thriving Mind, 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, 2023, WestCare Foundation, Inc. received management fees for general and administrative expenses of \$2,198,975 from Village South, Inc.

In addition, Village South, Inc. has advanced funds as of June 30, 2023 to WestCare Foundation, Inc. for \$8,348,365.

**NOTE 12 – SUBSEQUENT EVENTS:**

The Organization has evaluated subsequent events through December 5, 2023, 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 FEDERAL EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2023

|   | Pass through<br>Identifying # | Federal<br>ALN | Expenditure                |
|---|-------------------------------|----------------|----------------------------|
| <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):  |                               |                |                            |
| CSAT - Village FIT PPW  | H79TI084775-01                | 93.243         | 217,765                    |
| CSAT - TCE HIV High Risk Populations HART   | 5H79TI080676-05               | 93.243         | 121,690                    |
| CSAT - TCE HIV High Risk Populations HART Technical Assistance                        | 5H79TI080676-05               | 93.243         | 3,188                      |
| CSAT - The Village South LIFE Youth and Family TREE                                   | H79TI083605-01                | 93.243         | 545,368                    |
| CSAT - Recovery-Enhanced Addiction Counseling In-Home Medication Assisted Tre         | H79TI084196-01                | 93.243         | 342,987                    |
| CSAT - Village HART MAI-High Risk Populations   | H79TI085161-01                | 93.243         | 217,851                    |
| Total Substance Abuse and Mental Health Services                                      |                               |                | <u>1,448,848</u>           |
| <u>Temporary Assistance for Needy Families</u>  |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| State of Florida Department of Children & Families                                    |                               |                |                            |
| Thriving Mind (Managing Entity)   | ME225-12-19                   | 93.558         | 9,793                      |
| Broward Behavioral Health Coalition (Managing Entity)                                 | 34383-22                      | 93.558         | 1,159,174                  |
| Total Temporary Assistance for Needy Families   |                               |                | <u>1,168,967</u>           |
| <u>Emergency Grants to Address Mental and Substance Use Disorders During Covid-19</u> |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| Thriving Mind (Managing Entity)   | ME225-12-19                   | 93.665         | 103,550                    |
| Total Emergency Grants to Address Mental and Substance Use Disorders During Covid-19  |                               |                | <u>103,550</u>             |
| <u>Mental and Behavioral Health Education and Training Grants</u>                     |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| Florida International University Board of Trustees                                    |                               |                |                            |
| Total Mental and Behavioral Health Education and Training Grants                      | 2M01HP31299-05-00/800014384   | 93.732         | <u>1,100</u>               |
|   |                               |                | <u>1,100</u>               |
| <u>Medical Assistance Program</u>   |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| State of Florida Department of Health   |                               |                |                            |
| Healthy Start Coalition of Miami-Dade County, Inc.                                    | CHSTVS2223                    | 93.778         | 597,717                    |
| Broward Healthy Start Coalition, Inc.   | TVS21HS                       | 93.778         | 458,500                    |
| Total Medical Assistance Program  |                               |                | <u>1,056,217</u>           |
| <u>Maternal, Infant and Early Childhood Program</u>                                   |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| Early Learning Coalition, Inc. American Rescue Plan Act                               | 23553                         | 93.870         | 132,468                    |
| Total Maternal, Infant and Early Childhood Program                                    |                               |                | <u>132,468</u>             |
| <u>HIV Prevention Activities</u>  |                               |                |                            |
| Direct Award(s):  |                               |                |                            |
| CDC - Comprehensive High-Impact HIV Prevention Programs for Community-Based           | 5NU62PS924681-02              | 93.939         | 513,867                    |
| Total HIV Prevention Activities   |                               |                | <u>513,867</u>             |
| <u>Block Grants for Community Mental Health Services</u>                              |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| State of Florida Department of Children & Families                                    |                               |                |                            |
| Thriving Mind (Managing Entity)   | ME225-12-19                   | 93.558         | 76,437                     |
| Thriving Mind (Managing Entity)   | ME225-12-19                   | 93.958         | 167,708                    |
| Broward Behavioral Health Coalition (Managing Entity)                                 | 34383-22                      | 93.958         | 6,869                      |
| Total Block Grants for Community Mental Health Services                               |                               |                | <u>251,014</u>             |
| <u>Block Grants for Prevention and Treatment of Substance Abuse</u>                   |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| Broward Behavioral Health Network, Inc. (Managing Entity)                             | 34383-22                      | 93.959         | 1,094,067                  |
| Thriving Mind (Managing Entity)   |                               |                |                            |
| Adult and Children's Substance Abuse Services & Support                               | ME225-12-19                   | 93.959         | 2,773,515                  |
| Substance Abuse Prevention Partnership Grant (PPG)                                    | P-06                          | 93.959         | 146,765                    |
| Total Block Grants for Prevention and Treatment of Substance Abuse                    |                               |                | <u>4,014,347</u>           |
| <u>Maternal and Child Health Services Block Grant to the States</u>                   |                               |                |                            |
| Pass Through Award(s):  |                               |                |                            |
| State of Florida Department of Health   |                               |                |                            |
| Healthy Start Coalition of Miami-Dade County, Inc.                                    | CHSTVS2223                    | 93.994         | 276,531                    |
| Total Maternal and Child Health Services Block Grant to the States                    |                               |                | <u>276,531</u>             |
| <b>Total Expenditures of Federal Awards</b>   |                               |                | <b>\$ <u>8,966,909</u></b> |

The accompanying notes are an integral part of this schedule.

THE VILLAGE SOUTH, INC.  
SCHEDULE OF FEDERAL EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2023

| THE VILLAGE SOUTH, INC.<br>SCHEDULE OF STATE FINANCIAL ASSISTANCE<br>FOR THE YEAR ENDED JUNE 30, 2023    | Pass through<br>Identifying # | Federal<br>ALN   | Expenditure            |
|--|-------------------------------|------------------|------------------------|
| <b>SCHEDULE OF STATE FINANCIAL ASSISTANCE</b>  |                               |                  |                        |
| <u>Opioid Treatment (MAT Services)</u>   |                               |                  |                        |
| Pass Through Award(s):   |                               |                  |                        |
| Florida Alcohol and Drug Abuse Association, Inc.<br>Naltrexone   | OSCFAD202223-56               | 22.022           | 11,803                 |
| Total Opioid Treatment (MAT Services)  |                               |                  | 11,803                 |
| <u>Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B</u>           |                               |                  |                        |
| Pass Through Award(s):   |                               |                  |                        |
| Miami-Dade County  | BUEHE2022VIL                  | 93.686           | 251,281                |
| Total Ending the HIV Epidemic  |                               |                  | 251,281                |
| <u>Opioid State Targeted Response</u>  |                               |                  |                        |
| Pass Through Award(s):   |                               |                  |                        |
| Broward Behavioral Health Coalition (Managing Entity)<br>Thriving Mind (Managing Entity)                 | 34383-22<br>ME225-12-19       | 93.788<br>93.788 | 612,323<br>953,720     |
| Total Opioid State Targeted Response   |                               |                  | 1,566,043              |
| <u>Block Grants for Community Mental Health Services</u>   |                               |                  |                        |
| Pass Through Award(s):   |                               |                  |                        |
| Broward Behavioral Health Coalition (Managing Entity) - Match<br>Thriving Mind (Managing Entity) - Match | 34383-22<br>ME225-12-19       | 93.958<br>93.958 | 34,945<br>1,643,094    |
|  |                               |                  | 1,678,039              |
| <u>Block Grants for Prevention and Treatment of Substance Abuse</u>                                      |                               |                  |                        |
| Pass Through Award(s):   |                               |                  |                        |
| Broward Behavioral Health Coalition (Managing Entity) - Match<br>Thriving Mind (Managing Entity) - Match | 34383-22<br>ME225-12-19       | 93.959<br>93.959 | 2,718,980<br>3,587,851 |
|  |                               |                  | 6,306,831              |
| <b>Total Expenditures of State Financial Assistance</b>  |                               |                  | <b>\$ 9,813,997</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, 2023**

**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, 2023. 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 27% for the year ended June 30, 2023.

**VILLAGE SOUTH, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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>        |
| Substance Abuse & Mental Health Services                             | 93.243                         |
| Temporary Assistance for Needy Families                              | 93.558                         |
| HIV Prevention   | 93.939                         |
| Block Grants for Community Mental Health Services                    | 93.958                         |
| Block Grants for Prevention & Treatment Substance Abuse              | 93.959                         |
| <br><u>State Project</u>   | <br><u>State CFDA/CFSA No.</u> |
| Ending HIV Epidemic  | 93.686                         |
| State of Florida Dept. of Children & Families –<br>Via Thriving Mind |                                |
| Block Grants for Community Mental Health Services                    | 93.958                         |
| Block Grants for Prevention & Treatment Substance Abuse              | 93.959                         |

|  |           |
|--|-----------|
| 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:<br>(Not applicable for State Projects) | Yes |
|--|-----|

**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.

**The Village South, Inc.  
Schedule of State Earnings for  
Year Ended June 30, 2023**

|          |   |             |
|----------|---|-------------|
| <b>1</b> | <b>Total Expenditures</b>   | 20,173,886  |
| <b>2</b> | <b>Less Other State and Federal Funds</b>   | (2,269,494) |
| <b>3</b> | <b>Less Non-Match SAMH Funds</b>  |             |
|          | South Florida Providers Coalition   | (4,418,432) |
|          | Broward Behavioral Health Coalition   | (4,672,242) |
|          | <b>Total Amount of State Funds Requiring Match</b>  | (9,090,674) |
| <b>4</b> | <b>Less Unallowable Costs per 65E-14, F.A.C.</b>  |             |
| <b>5</b> | <b>Total Allowable Expenditures</b><br>(Sum of lines 1, 2, 3, and 4)                                  | 8,813,718   |
| <b>6</b> | <b>Maximum Available Earnings</b><br>(Line 5 times 75%)   | 6,610,288   |
| <b>7</b> | <b>State Funds Requiring Match</b>  |             |
|          | South Florida Providers Coalition   | 5,361,571   |
|          | Broward Behavioral Health Coalition   | 1,161,278   |
|          | <b>Total Amount of State Funds Requiring Match</b>  | 6,522,849   |
| <b>8</b> | <b>Amount Due to Department</b><br>(Subtract line 7 from line 6. If negative, funds are due to State) | 87,439      |



The Village South, Inc.  
 Schedule of Related Party Transaction Adjustments  
 Fiscal Year Ended 6/30/2014

| AUDIT SCHEDULE<br>Village South, Inc.<br>Schedule of Related Party Transaction Adjustments<br>Year Ended June 30, 2023 |                  |   |            |            |            |            |
|--|------------------|---|------------|------------|------------|------------|
| Revenues From Grantee  | Related<br>Party | Allocation of Related Party Transactions Adjustment |            |            |            |            |
|  |                  | State-Designated Cost Centers                       |            |            |            |            |
|  |                  | 1   | 2          | 3          | .....      | Total      |
| Rent   | XXX              | <b>This Schedule N/A</b>                            |            |            |            |            |
| Services   | XXX              |   |            |            |            |            |
| Interest   | XXX              |   |            |            |            |            |
| Other  | <u>XXX</u>       |   |            |            |            |            |
| Total Revenue From Grantee   | XXX              |   |            |            |            |            |
| Expenses Associated with Grantee Transactions  |                  |   |            |            |            |            |
| Personnel Services   | YYY              |   |            |            |            |            |
| Depreciation   | YYY              |   |            |            |            |            |
| Interest   | YYY              |   |            |            |            |            |
| Other  | <u>YYY</u>       |   |            |            |            |            |
| Total Associated Expenses  | YYY              |   |            |            |            |            |
| Related Party Transaction Adjustment   | <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>                       |  |                      |   |
| <b>1</b>                             | Direct Department SAMH Funding             | \$ -                 | Total value of SAMH funds received directly from the Department of Children and Families (not through a managing entity).   |
| <b>2</b>                             | ME Department SAMH Funding                 | \$ 15,463,523        | Total value of SAMH funds received from the managing entity (ME).   |
| <b>3</b>                             | <b>Total Department Funding</b>            | <b>\$ 15,463,523</b> | <b>Sum of Items 1 &amp; 2.</b>  |
| <b>LOCAL MATCHING FUNDS REQUIRED</b> |  |                      |   |
| <b>4</b>                             | Excluded RTF Funding                       | \$ -                 | Value of SAMH funds received from the Department and ME for Residential Treatment Facilities Levels I-IV.   |
| <b>5</b>                             | 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. |
| <b>6</b>                             | Excluded Supportive Housing Funding        | \$ -                 | Value of SAMH funds received from the Department and ME for Supportive Housing/Living.  |
| <b>7</b>                             | Excluded Case Management Funding           | \$ -                 | Value of SAMH funds received from the Department and ME for Case Management.  |
| <b>8</b>                             | Excluded Intensive Case Management Funding | \$ -                 | Value of SAMH funds received from the Department and ME for Intensive Case Management.  |
| <b>9</b>                             | FACT Team Funding                          | \$ -                 | Value of SAMH funds received from the Department and ME for Florida Assertive Community Treatment (FACT) Team.  |
| <b>10</b>                            | Drop-In/Self Help Funding                  | \$ -                 | Value of SAMH funds received from the Department and ME for Drop-In/Self Help Centers.  |
| <b>11</b>                            | 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          | \$        | 3,870,793        | 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             | \$        | 2,608,494        | Value of Substance Abuse and Mental Health Block Grant funds received from the Department and ME for local community mental health centers.                                       |
| <b>17</b>                            | <b>Excluded Funding Subtotal</b>     | <b>\$</b> | <b>6,479,287</b> | <b>Total Items 4 through 16</b>   |
| <b>18</b>                            | <b>State Share</b>                   | <b>\$</b> | <b>8,984,236</b> | <b>Item 3 less Item 17.</b>   |
| <b>19</b>                            | <b>Local Matching Funds Required</b> | <b>\$</b> | <b>2,994,745</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                       | \$        | 2,407,489        | Value of grants received from private foundations or charitable organizations.  |
| 21                                   | Local governmental grants            | \$        | 251,281          | Value of grants received from municipal governments, special taxing districts, or other local governmental entities (but excluding state or federal entities).                    |
| 22                                   | Charitable contributions             | \$        | 11,433           | 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                        | \$        | 138,107          | Value of fees received from self-pay clients  |
| 25                                   | In-kind contributions                | \$        | 193,593          | Value of in-kind contributions (such as services, space, or equipment) from all third parties other than state or federal entities).  |
| <b>26</b>                            | <b>Non County Funds Subtotal</b>     | <b>\$</b> | <b>3,001,903</b> | <b>Total Items 20 through 25</b>  |
| <b>27</b>                            | <b>County Share</b>                  | <b>\$</b> | <b>(7,158)</b>   | <b>Item 19 less Item 26. This is the amount of local matching funds which must be provided by the county.</b>   |

Provider Name: Village South  
 Audit Period: 7/1/2022 - 6/30/2023

**AUDIT SCHEDULE  
 ACTUAL EXPENSES AND REVENUES SCHEDULE**



STATE-FUNDED

| FUNDING SOURCES & REVENUES | Mental Health   |                           |                  |                  |                           |                     | STATE-FUNDED |                 |                  |                       |                  |                        |          |                           |
|----------------------------|-----------------|---------------------------|------------------|------------------|---------------------------|---------------------|--------------|-----------------|------------------|-----------------------|------------------|------------------------|----------|---------------------------|
|                            | Case Management | Crisis Support/ Emergency | In-home & Onsite | Medical Services | Recovery Support (Indiv.) | Mental Health Total | Assessment   | Case Management | In-home & Onsite | Intervention (Indiv.) | Medical Services | Medication-Assisted Tx | Outreach | Recovery Support (Indiv.) |
| A                          | 02              | 04                        | 06               | 12               | 48                        | B                   | 01           | 02              | 08               | 09                    | 12               | 13                     | 15       | 49                        |

**IA. STATE SAMH FUNDING**

Current Year Funding

| Expenditure Report OCA#           | Provider Subcontract# | Funding Source: F-Federal S-State FIS-Federal and State |               |                 |               |             |               |                 |               |                 |                 |              |              |              |               |              |
|-----------------------------------|-----------------------|---|---------------|-----------------|---------------|-------------|---------------|-----------------|---------------|-----------------|-----------------|--------------|--------------|--------------|---------------|--------------|
| MH009                             | ME225-12-19           | F/S   | \$ 19,416.00  |                 | \$ 151,725.58 |             | \$ 171,141.58 |                 |               |                 |                 |              |              |              |               |              |
| MHARP                             | ME225-12-19           | F   | \$ 81,243.39  |                 | \$ 112,965.00 |             | \$ 194,208.39 |                 |               |                 |                 |              |              |              |               |              |
| MHCOS                             | ME225-12-19           | F   | \$ 3,369.00   |                 | \$ 91,871.00  | \$ 7,628.42 | \$ 681.82     | \$ 103,550.24   |               |                 |                 |              |              |              |               |              |
| MHMCT                             | ME225-12-19           | F/S   |               | \$ 1,278,206.00 |               |             | \$ 125,847.65 | \$ 1,404,053.65 |               |                 |                 |              |              |              |               |              |
| MS011                             | ME225-12-19           | F/S   |               |                 |               |             | \$ -          | \$ 125,733.70   | \$ 178,529.91 | \$ 2,313,324.67 | \$ 20,377.24    |              | \$ 74,852.47 |              |               |              |
| MS025                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MS027                             | ME225-12-19           | F/S   |               |                 |               |             | \$ -          |                 |               | \$ 9,328.14     |                 |              |              |              |               |              |
| MS081                             | ME225-12-19           | S   |               |                 |               |             | \$ -          |                 |               | \$ 161,139.82   |                 |              |              |              |               |              |
| MS091                             | ME225-12-19           | S   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSDCN                             | ME225-12-19           | F/S   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSOPP                             | P-05                  | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSOTB                             | ME225-12-19           | F   |               |                 |               |             | \$ -          | \$ 225.88       | \$ 9,567.06   |                 |                 |              |              |              |               |              |
| MSCBS                             | ME225-12-19           | S   |               |                 |               |             | \$ -          | \$ 139,425.26   | \$ 1,533.73   | \$ 72,348.00    |                 |              | \$ 69,679.79 | \$ 36,925.82 |               |              |
| MSCOM                             | ME225-12-19           | F   |               |                 |               |             | \$ -          | \$ 22,731.43    | \$ 75,267.66  | \$ 31,597.67    |                 |              |              |              |               |              |
| MSSM4                             | ME225-12-19           | F   |               |                 |               |             | \$ -          | \$ 28.24        | \$ 464,598.33 | \$ 39,975.98    | \$ 26,566.42    |              |              | \$ 19,545.88 |               |              |
| MSSM5                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 | \$ 324,288.75 |                 |                 |              |              |              |               |              |
| MSSP4                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSSP5                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSSPV                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSTRV                             | ME225-12-19           | S   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSTV2                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSTVS                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| MSPV2                             | ME225-12-19           | F   |               |                 |               |             | \$ -          |                 |               |                 |                 |              |              |              |               |              |
| <b>Total Current Year Funding</b> |                       |   | \$ 104,028.39 | \$ 1,278,206.00 | \$ 356,561.58 | \$ 7,628.42 | \$ 126,529.47 | \$ 1,872,953.86 | \$ 265,158.96 | \$ 203,049.19   | \$ 3,429,860.43 | \$ 51,974.91 | \$ 39,975.98 | \$ 26,566.42 | \$ 144,532.26 | \$ 56,471.50 |

Carry Forward Funding

| Expenditure Report OCA#            | Provider Subcontract# | Funding Source: F-Federal S-State FIS-Federal and State |               |                 |               |              |               |                 |               |               |                 |              |              |              |               |              |
|------------------------------------|-----------------------|---|---------------|-----------------|---------------|--------------|---------------|-----------------|---------------|---------------|-----------------|--------------|--------------|--------------|---------------|--------------|
| MH009                              | ME225-12-19           | S   | \$ 4,178.76   |                 | \$ 100,175.93 | \$ 11,064.07 | \$ 2,414.00   | \$ 117,832.76   |               |               |                 |              |              |              |               |              |
| MSDCN                              | ME225-12-19           | S   |               |                 |               |              |               | \$ -            |               |               |                 |              |              |              |               |              |
| MSCBS                              | ME225-12-19           | S   |               |                 |               |              |               |                 |               | \$ 365,672.74 |                 |              |              |              |               |              |
| <b>Total Carry Forward Funding</b> |                       |   | \$ 4,178.76   | \$ -            | \$ 100,175.93 | \$ 11,064.07 | \$ 2,414.00   | \$ 117,832.76   | \$ -          | \$ 365,672.74 | \$ -            | \$ -         | \$ -         | \$ -         | \$ -          |              |
| <b>TOTAL STATE SAMH FUNDING =</b>  |                       |   | \$ 108,207.17 | \$ 1,278,206.00 | \$ 456,737.51 | \$ 18,692.49 | \$ 128,943.47 | \$ 1,990,786.64 | \$ 265,158.96 | \$ 203,049.19 | \$ 3,815,533.17 | \$ 51,974.91 | \$ 39,975.96 | \$ 26,566.42 | \$ 144,532.26 | \$ 56,471.50 |

**IB. OTHER GOVERNMENT FUNDING**

|   |  |  |      |      |      |      |      |      |               |               |               |      |      |      |      |
|---|--|--|------|------|------|------|------|------|---------------|---------------|---------------|------|------|------|------|
| (1) Other State Agency Funding          |  |  |      |      |      |      |      |      |               |               | \$ 149,376.00 |      |      |      |      |
| (2) Medicaid                            |  |  |      |      |      |      |      |      |               |               | \$ 1,423.50   |      |      |      |      |
| (3) Local Government & Match            |  |  |      |      |      |      |      |      | \$ 125,840.32 | \$ 125,840.32 |               |      |      |      |      |
| (4) Federal Grants and Contracts        |  |  |      |      |      |      |      |      |               |               |               |      |      |      |      |
| (5) In-kind from local govt. only       |  |  |      |      |      |      |      |      |               |               |               |      |      |      |      |
| <b>TOTAL OTHER GOVERNMENT FUNDING =</b> |  |  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125,840.32 | \$ 276,439.82 | \$ -          | \$ - | \$ - | \$ - | \$ - |

**IC. ALL OTHER REVENUES**

|  |  |  |               |                 |               |               |               |                 |               |               |                 |              |              |               |               |               |
|--|--|--|---------------|-----------------|---------------|---------------|---------------|-----------------|---------------|---------------|-----------------|--------------|--------------|---------------|---------------|---------------|
| (1) 1st & 2nd Party Payments             |  |  |               |                 |               |               |               |                 |               |               |                 |              |              |               |               |               |
| (2) 3rd Party Payments (except Medicare) |  |  |               |                 |               |               |               |                 |               |               |                 |              |              |               |               |               |
| (3) Medicare                             |  |  |               |                 |               |               |               |                 |               |               |                 |              |              |               |               |               |
| (4) Contributions and Donations          |  |  |               |                 |               |               |               |                 |               |               |                 |              |              |               |               |               |
| (5) Other & Match                        |  |  | \$ 174,849.59 |                 | \$ 120,480.00 | \$ 295,329.59 |               | \$ 174,849.59   | \$ 524,548.76 |               |                 |              |              | \$ 120,480.00 |               |               |
| (6) In-kind                              |  |  |               |                 |               |               |               |                 |               |               |                 |              |              |               |               |               |
| <b>TOTAL ALL OTHER REVENUES =</b>        |  |  | \$ -          | \$ -            | \$ 174,849.59 | \$ 120,480.00 | \$ 295,329.59 | \$ -            | \$ 174,849.59 | \$ 524,548.76 | \$ -            | \$ -         | \$ -         | \$ -          | \$ 120,480.00 |               |
| <b>TOTAL FUNDING =</b>                   |  |  | \$ 108,207.17 | \$ 1,278,206.00 | \$ 631,587.10 | \$ 18,692.49  | \$ 249,423.47 | \$ 2,286,116.23 | \$ 265,158.96 | \$ 503,539.10 | \$ 4,616,521.77 | \$ 51,974.91 | \$ 39,975.98 | \$ 26,566.42  | \$ 144,532.26 | \$ 176,951.50 |

Provider Name: Village South  
 Audit Period: 7/1/2022 - 6/30/2023

**AUDIT SCHEDULE  
 ACTUAL EXPENSES AND REVENUES SC**



| balance Abuse                            |                              |   |                                     |                                       |                |                         |                          |                              |                            |                 | Total for State SAMH-Funded Covered Services or Projects<br>(B+C) | Total for Non-State-Funded Covered Services or Projects<br>E | Total for All Covered Services or Projects<br>(D+E) | Non-SAMH Covered Services or Projects<br>G | Total Funding<br>(F+G) |
|--|------------------------------|---|-------------------------------------|---------------------------------------|----------------|-------------------------|--------------------------|------------------------------|----------------------------|-----------------|---|--|---|--|------------------------|
| FUNDING SOURCES & REVENUES<br>A          | Prevention - Indicated<br>4B | Prevention - Selective<br>4B                            | Prevention - Universal Direct<br>4B | Prevention - Universal Indirect<br>4B | FIT Team<br>4B | Care Coordination<br>4A | Transition Voucher<br>4B | Other Bundled Projects<br>00 | Substance Abuse Total<br>C | D               |   |  |   |  |                        |
| <b>IA. STATE SAMH FUNDING</b>            |                              |   |                                     |                                       |                |                         |                          |                              |                            |                 |   |  |   |  |                        |
| <b>Current Year Funding</b>              |                              |   |                                     |                                       |                |                         |                          |                              |                            |                 |   |  |   |  |                        |
| Expenditure Report OCA#                  | Provider Subcontract#        | Funding Source: F-Federal S-State FIS-Federal and State |                                     |                                       |                |                         |                          |                              |                            |                 |   |  |   |  |                        |
| MH009                                    | ME225-12-19                  | F/S   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ 171,141.58   | \$ 171,141.58  |   | \$ 171,141.58                              |                        |
| MHARP                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ 194,208.39   | \$ 194,208.39  |   | \$ 194,208.39                              |                        |
| MHCOS                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ 103,550.24   | \$ 103,550.24  |   | \$ 103,550.24                              |                        |
| MHMCT                                    | ME225-12-19                  | F/S   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ 1,404,053.65   | \$ 1,404,053.65  |   | \$ 1,404,053.65                            |                        |
| MS011                                    | ME225-12-19                  | F/S   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ 3,490,202.99   | \$ 3,490,202.99  |   | \$ 3,490,202.99                            |                        |
| MS025                                    | ME225-12-19                  | F   | \$ 69,766.13                        | \$ 203,889.69                         | \$ 54,812.06   | \$ 14,901.12            |                          |                              | \$ 777,385.00              | \$ 3,490,202.99 | \$ 3,490,202.99   |  | \$ 3,490,202.99                                     |  |                        |
| MS027                                    | ME225-12-19                  | F/S   |                                     |                                       |                |                         |                          |                              |                            | \$ 9,328.14     | \$ 9,328.14   | \$ 9,328.14  |   | \$ 9,328.14                                |                        |
| MS081                                    | ME225-12-19                  | S   |                                     |                                       |                |                         |                          |                              |                            | \$ 161,139.82   | \$ 161,139.82   | \$ 161,139.82  |   | \$ 161,139.82                              |                        |
| MS091                                    | ME225-12-19                  | S   |                                     |                                       |                |                         |                          |                              |                            | \$ 1,033,188.75 | \$ 1,033,188.75   | \$ 1,033,188.75  |   | \$ 1,033,188.75                            |                        |
| MSOCN                                    | ME225-12-19                  | F/S   |                                     |                                       |                |                         |                          |                              |                            | \$ 52,552.00    | \$ 52,552.00  | \$ 52,552.00   |   | \$ 52,552.00                               |                        |
| MSOPP                                    | P.05                         | F   | \$ 7,234.05                         | \$ 59,007.40                          | \$ 57,385.97   | \$ 23,136.49            |                          |                              |                            | \$ 146,763.91   | \$ 146,763.91   | \$ 146,763.91  |   | \$ 146,763.91                              |                        |
| MS07B                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          |                              |                            | \$ 9,792.94     | \$ 9,792.94   | \$ 9,792.94  |   | \$ 9,792.94                                |                        |
| MSCBS                                    | ME225-12-19                  | S   |                                     |                                       |                |                         |                          |                              |                            | \$ 319,912.60   | \$ 319,912.60   | \$ 319,912.60  |   | \$ 319,912.60                              |                        |
| MSCOM                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          |                              |                            | \$ 129,596.76   | \$ 129,596.76   | \$ 129,596.76  |   | \$ 129,596.76                              |                        |
| MSSM4                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          |                              |                            | \$ 550,712.65   | \$ 550,712.65   | \$ 550,712.65  |   | \$ 550,712.65                              |                        |
| MSSM5                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          |                              |                            | \$ 324,288.75   | \$ 324,288.75   | \$ 324,288.75  |   | \$ 324,288.75                              |                        |
| MSSP4                                    | ME225-12-19                  | F   | \$ 37,353.46                        | \$ 20,563.07                          | \$ 20,217.41   |                         |                          |                              |                            | \$ 78,253.94    | \$ 78,253.94  | \$ 78,253.94   |   | \$ 78,253.94                               |                        |
| MSSP5                                    | ME225-12-19                  | F   |                                     | \$ 465.66                             |                |                         |                          |                              |                            | \$ 465.66       | \$ 465.66   | \$ 465.66  |   | \$ 465.66                                  |                        |
| MSSPV                                    | ME225-12-19                  | F   |                                     | \$ 7,217.73                           | \$ 562.67      |                         |                          |                              |                            | \$ 7,780.40     | \$ 7,780.40   | \$ 7,780.40  |   | \$ 7,780.40                                |                        |
| MSTRV                                    | ME225-12-19                  | S   |                                     |                                       |                |                         |                          | \$ 19,846.38                 |                            | \$ 19,846.38    | \$ 19,846.38  | \$ 19,846.38   |   | \$ 19,846.38                               |                        |
| MSTV2                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          | \$ 127,500.00                |                            | \$ 127,500.00   | \$ 127,500.00   | \$ 127,500.00  |   | \$ 127,500.00                              |                        |
| MSTV5                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          | \$ 6,876.40                  |                            | \$ 6,876.40     | \$ 6,876.40   | \$ 6,876.40  |   | \$ 6,876.40                                |                        |
| MSPV2                                    | ME225-12-19                  | F   |                                     |                                       |                |                         |                          | \$ 6,000.00                  |                            | \$ 6,000.00     | \$ 6,000.00   | \$ 6,000.00  |   | \$ 6,000.00                                |                        |
| <b>Total Current Year Funding</b>        |                              |   | \$ 77,000.18                        | \$ 300,250.55                         | \$ 140,564.49  | \$ 58,817.69            | \$ 1,033,188.75          | \$ 52,552.00                 | \$ 154,222.78              | \$ 783,385.00   | \$ 6,817,571.09   | \$ 8,690,524.95  | \$ 8,690,524.95                                     | \$ 8,690,524.95                            |                        |
| <b>Carry Forward Funding</b>             |                              |   |                                     |                                       |                |                         |                          |                              |                            |                 |   |  |   |  |                        |
| Expenditure Report OCA#                  | Provider Subcontract#        | Funding Source: F-Federal S-State FIS-Federal and State |                                     |                                       |                |                         |                          |                              |                            |                 |   |  |   |  |                        |
| MH009                                    | ME225-12-19                  | S   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ 117,832.78   | \$ 117,832.78  |   | \$ 117,832.78                              |                        |
| MSOCN                                    | ME225-12-19                  | S   |                                     |                                       |                |                         |                          | \$ 268,402.92                |                            | \$ 268,402.92   | \$ 268,402.92   | \$ 268,402.92  |   | \$ 268,402.92                              |                        |
| MSCBS                                    | ME225-12-19                  | S   |                                     |                                       |                |                         |                          | \$ 385,672.74                |                            | \$ 385,672.74   | \$ 385,672.74   | \$ 385,672.74  |   | \$ 385,672.74                              |                        |
| <b>Total Carry Forward Funding</b>       |                              |   | \$ -                                | \$ -                                  | \$ -           | \$ -                    | \$ -                     | \$ 268,402.92                | \$ -                       | \$ 654,075.66   | \$ 771,908.44   | \$ 771,908.44  | \$ 771,908.44                                       | \$ 771,908.44                              |                        |
| <b>TOTAL STATE SAMH FUNDING =</b>        |                              |   | \$ 77,000.18                        | \$ 300,250.55                         | \$ 140,564.49  | \$ 58,817.69            | \$ 1,033,188.75          | \$ 320,954.92                | \$ 154,222.78              | \$ 783,385.00   | \$ 7,471,646.75   | \$ 9,462,433.39  | \$ 9,462,433.39                                     | \$ 9,462,433.39                            |                        |
| <b>IB. OTHER GOVERNMENT FUNDING</b>      |                              |   |                                     |                                       |                |                         |                          |                              |                            |                 |   |  |   |  |                        |
| (1) Other State Agency Funding           |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ 149,376.00   | \$ 149,376.00   | \$ 149,376.00  |   | \$ 149,376.00                              |                        |
| (2) Medicaid                             |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ 1,423.50     | \$ 1,423.50   | \$ 1,423.50  |   | \$ 1,423.50                                |                        |
| (3) Local Government & Match             |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ 251,280.64   | \$ 251,280.64   | \$ 251,280.64  |   | \$ 251,280.64                              |                        |
| (4) Federal Grants and Contracts         |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ -  | \$ -   |   | \$ -                                       |                        |
| (5) In-kind from local gov't only        |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ 1,874,516.97 | \$ 1,874,516.97   | \$ 1,874,516.97  |   | \$ 1,874,516.97                            |                        |
| <b>TOTAL OTHER GOVERNMENT FUNDING =</b>  |                              |   | \$ -                                | \$ -                                  | \$ -           | \$ -                    | \$ -                     | \$ -                         | \$ -                       | \$ 402,080.14   | \$ 402,080.14   | \$ 1,874,516.97  | \$ 2,276,597.11                                     | \$ 2,276,597.11                            |                        |
| <b>IC. ALL OTHER REVENUES</b>            |                              |   |                                     |                                       |                |                         |                          |                              |                            |                 |   |  |   |  |                        |
| (1) 1st & 2nd Party Payments             |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ -  | \$ -   |   | \$ -                                       |                        |
| (2) 3rd Party Payments (except Medicare) |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ -  | \$ -   |   | \$ -                                       |                        |
| (3) Medicare                             |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ -  | \$ -   |   | \$ -                                       |                        |
| (4) Contributions and Donations          |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ -  | \$ -   |   | \$ -                                       |                        |
| (5) Other & Match                        |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ 819,878.37   | \$ 1,115,207.96   | \$ 1,210,209.31  | \$ 2,325,417.27                                     | \$ 2,325,417.27                            |                        |
| (6) In-kind                              |                              |   |                                     |                                       |                |                         |                          |                              |                            | \$ -            | \$ -  | \$ -   |   | \$ -                                       |                        |
| <b>TOTAL ALL OTHER REVENUES =</b>        |                              |   | \$ -                                | \$ -                                  | \$ -           | \$ -                    | \$ -                     | \$ -                         | \$ -                       | \$ 819,878.37   | \$ 1,115,207.96   | \$ 1,210,209.31  | \$ 2,325,417.27                                     | \$ 2,325,417.27                            |                        |
| <b>TOTAL FUNDING =</b>                   |                              |   | \$ 77,000.18                        | \$ 300,250.55                         | \$ 140,564.49  | \$ 58,817.69            | \$ 1,033,188.75          | \$ 320,954.92                | \$ 154,222.78              | \$ 783,385.00   | \$ 8,690,605.26   | \$ 10,979,721.49   | \$ 14,064,447.77                                    | \$ 14,064,447.77                           |                        |



Provider Name: Village South  
 Audit Period: 7/1/2022 - 6/30/2023  
**AUDIT SCHEDULE**  
**ACTUAL EXPENSES AND REVENUES SC**



| EXPENSE CATEGORIES   | Prevention - Indicated | Prevention - Selective                                  | Prevention - Universal Direct | Prevention - Universal Indirect | PTT Team               | Care Coordination    | Transition Voucher   | Other Bundled Projects | Substance Abuse Total  | Total for State SAMH.Funded Covered Services | Total for Non-State-Funded Covered Services | Total for All Covered Services | Non-SAMH Covered Services | Other Support Costs (optional) | Administration         | Total Expenses (F+G+H+I+J) |
|--|------------------------|---|-------------------------------|---------------------------------|------------------------|----------------------|----------------------|------------------------|------------------------|--|---|--------------------------------|---------------------------|--------------------------------|------------------------|----------------------------|
|  | 48                     | 49  | 50                            | 51                              | A2                     | A4                   | B2                   | C0                     | C                      | (B+C)  | E   | F                              | G                         | H                              | I                      | J                          |
| *except IIC & IID  |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| <b>IIA. PERSONNEL EXPENSES</b>                                 |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| (1) Salaries   | \$ 53,291.81           | \$ 200,085.65   | \$ 95,125.95                  | \$ 38,755.24                    | \$ 632,098.93          | \$ 188,259.56        |                      |                        | \$ 200,705.77          | \$ 3,681,890.35                              | \$ 4,654,339.74                             | \$ 2,536,285.28                | \$ 7,190,625.02           | \$ 196,088.55                  | \$ 170,444.27          | \$ 7,557,167.84            |
| (2) Fringe Benefits  | \$ 9,712.43            | \$ 36,547.62  | \$ 17,336.70                  | \$ 7,063.14                     | \$ 115,191.83          | \$ 34,310.30         |                      |                        | \$ 35,578.63           | \$ 671,024.52                                | \$ 848,253.42                               | \$ 469,424.48                  | \$ 1,317,677.90           | \$ -                           | \$ 31,063.47           | \$ 1,384,480.33            |
| <b>TOTAL PERSONNEL EXPENSES =</b>                              | <b>\$ 63,004.24</b>    | <b>\$ 237,063.27</b>                                    | <b>\$ 112,462.65</b>          | <b>\$ 45,818.39</b>             | <b>\$ 747,245.76</b>   | <b>\$ 222,569.86</b> | <b>\$ -</b>          | <b>\$ 237,284.40</b>   | <b>\$ 4,352,914.87</b> | <b>\$ 5,502,593.16</b>                       | <b>\$ 3,005,709.77</b>                      | <b>\$ 8,508,302.92</b>         | <b>\$ -</b>               | <b>\$ 231,837.51</b>           | <b>\$ 201,507.74</b>   | <b>\$ 8,941,648.17</b>     |
| <b>II.B. OTHER EXPENSES</b>                                    |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| (1) Building Occupancy   | \$ 3,027.18            | \$ 16,649.50  | \$ 7,567.95                   | \$ 3,084.78                     | \$ 45,681.60           |                      |                      |                        | \$ 75,681.60           | \$ 656,297.66                                | \$ 783,857.14                               | \$ 39,112.26                   | \$ 822,969.39             |                                |                        | \$ 822,969.39              |
| (2) Professional Services                                      | \$ 660.27              | \$ 3,631.49   | \$ 1,650.68                   | \$ 673.49                       |                        |                      |                      |                        | \$ 135.00              | \$ 29,595.91                                 | \$ 34,581.21                                | \$ 33,837.95                   | \$ 68,419.16              | \$ 22,159.12                   | \$ 18,130.19           | \$ 108,708.47              |
| (3) Travel   | \$ 344.14              | \$ 1,892.76   | \$ 860.35                     | \$ 351.03                       | \$ 22,203.12           | \$ 6,937.42          |                      |                        | \$ 14,883.41           | \$ 136,285.83                                | \$ 178,426.32                               | \$ 207,259.25                  | \$ 385,685.57             | \$ 10,506.84                   | \$ 8,678.32            | \$ 404,970.73              |
| (4) Equipment  |                        |   |                               |                                 |                        | \$ 3,941.55          |                      |                        | \$ 79,668.03           | \$ 208,335.08                                | \$ 102,044.56                               | \$ 310,379.64                  |                           |                                |                        | \$ 325,270.70              |
| (5) Food Services  |                        |   |                               |                                 |                        |                      |                      |                        | \$ -                   | \$ 646.89                                    | \$ 139.64                                   | \$ 786.53                      |                           |                                |                        | \$ 786.58                  |
| (6) Medical and Pharmacy                                       |                        |   |                               |                                 |                        |                      |                      |                        | \$ 24,755.41           | \$ 113,394.56                                | \$ 120,507.41                               | \$ 129,282.58                  | \$ 249,789.99             |                                |                        | \$ 249,789.99              |
| (7) Subcontracted Services                                     |                        |   |                               |                                 |                        |                      |                      |                        | \$ -                   | \$ -   | \$ -  | \$ -                           |                           |                                |                        | \$ -                       |
| (8) Insurance  |                        |   |                               |                                 |                        |                      |                      |                        | \$ 25,000.00           | \$ 70,000.00                                 | \$ 25,000.00                                | \$ 95,000.00                   |                           | \$ 140,617.95                  |                        | \$ 235,617.95              |
| (9) Interest Paid  |                        |   |                               |                                 |                        |                      |                      |                        | \$ -                   | \$ -   | \$ -  | \$ -                           |                           |                                |                        | \$ -                       |
| (10) Operating Supplies & Expenses                             | \$ 3,361.25            | \$ 16,505.38  | \$ 7,502.45                   | \$ 3,361.25                     | \$ 12,746.01           | \$ 21,169.64         | \$ 140,458.34        | \$ 15,296.35           | \$ 379,774.20          | \$ 596,515.95                                | \$ 8,873.78                                 | \$ 605,389.73                  | \$ 112,799.56             | \$ 228,576.91                  | \$ 946,766.20          |                            |
| (11) Other-Expenses  |                        |   |                               |                                 | \$ 50,000.00           |                      |                      | \$ 285,000.00          | \$ 610,000.00          | \$ 685,000.00                                | \$ 263,176.02                               | \$ 948,176.02                  |                           | \$ 681,235.00                  | \$ 1,629,411.02        |                            |
| (12) Depreciated Items   |                        |   |                               |                                 |                        |                      |                      |                        | \$ -                   | \$ -   | \$ -  | \$ -                           |                           |                                |                        | \$ -                       |
| <b>TOTAL OTHER EXPENSES =</b>                                  | <b>\$ 7,392.84</b>     | <b>\$ 38,679.12</b>                                     | <b>\$ 17,581.42</b>           | <b>\$ 7,470.55</b>              | <b>\$ 130,630.73</b>   | <b>\$ 32,048.61</b>  | <b>\$ 140,458.34</b> | <b>\$ 415,751.77</b>   | <b>\$ 2,030,016.18</b> | <b>\$ 2,677,870.00</b>                       | <b>\$ 808,726.03</b>                        | <b>\$ 3,486,596.03</b>         | <b>\$ -</b>               | <b>\$ 153,755.60</b>           | <b>\$ 1,063,939.35</b> | <b>\$ 4,724,290.98</b>     |
| <b>TOT. PERSONNEL &amp; OTHR. EXP. =</b>                       | <b>\$ 70,397.08</b>    | <b>\$ 275,762.39</b>                                    | <b>\$ 130,044.07</b>          | <b>\$ 53,288.94</b>             | <b>\$ 877,876.49</b>   | <b>\$ 254,618.47</b> | <b>\$ 140,458.34</b> | <b>\$ 653,036.16</b>   | <b>\$ 6,382,931.05</b> | <b>\$ 8,180,463.15</b>                       | <b>\$ 3,814,435.80</b>                      | <b>\$ 11,994,898.95</b>        | <b>\$ -</b>               | <b>\$ 385,593.11</b>           | <b>\$ 1,285,447.09</b> | <b>\$ 13,665,939.15</b>    |
| <b>IIC. DISTRIBUTED INDIRECT COSTS</b>                         |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| (a) Other Support Costs (Optional)                             |                        |   |                               |                                 | \$ 55,000.00           | \$ 35,000.00         |                      |                        | \$ 55,000.00           | \$ 380,000.00                                | \$ 380,000.00                               | \$ 593.11                      | \$ 385,933.11             | \$ (385,593.11)                |                        | \$ -                       |
| (b) Administration   | \$ 7,735.08            | \$ 30,300.20  | \$ 14,288.97                  | \$ 5,855.28                     | \$ 102,502.52          | \$ 31,822.67         | \$ 15,433.27         | \$ 71,797.54           | \$ 743,096.75          | \$ 940,605.83                                | \$ 344,841.26                               | \$ 1,285,447.09                |                           | \$ (1,285,447.09)              |                        | \$ -                       |
| <b>TOT. DISTR'D INDIRECT COSTS =</b>                           | <b>\$ 7,735.08</b>     | <b>\$ 30,300.20</b>                                     | <b>\$ 14,288.97</b>           | <b>\$ 5,855.28</b>              | <b>\$ 157,502.52</b>   | <b>\$ 66,822.67</b>  | <b>\$ 15,433.27</b>  | <b>\$ 132,797.54</b>   | <b>\$ 1,123,096.75</b> | <b>\$ 1,320,605.83</b>                       | <b>\$ 350,434.37</b>                        | <b>\$ 1,671,040.20</b>         | <b>\$ -</b>               | <b>\$ -</b>                    | <b>\$ -</b>            | <b>\$ -</b>                |
| <b>TOTAL ACTUAL OPER. EXPENSES =</b>                           | <b>\$ 78,132.16</b>    | <b>\$ 306,062.59</b>                                    | <b>\$ 144,333.04</b>          | <b>\$ 59,144.21</b>             | <b>\$ 1,035,379.01</b> | <b>\$ 321,441.15</b> | <b>\$ 155,891.61</b> | <b>\$ 785,833.70</b>   | <b>\$ 7,506,027.80</b> | <b>\$ 9,501,068.98</b>                       | <b>\$ 4,164,870.17</b>                      | <b>\$ 13,665,939.15</b>        | <b>\$ -</b>               | <b>\$ 0.00</b>                 | <b>\$ 0.00</b>         | <b>\$ 13,665,939.15</b>    |
| <b>IID. UNALLOWABLE COSTS</b>                                  |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| <b>TOT. UNALLOWABLE OPER. EXP. =</b>                           | <b>\$ 78,132.16</b>    | <b>\$ 306,062.59</b>                                    | <b>\$ 144,333.04</b>          | <b>\$ 59,144.21</b>             | <b>\$ 1,035,379.01</b> | <b>\$ 321,441.15</b> | <b>\$ 155,891.61</b> | <b>\$ 785,833.70</b>   | <b>\$ 7,506,027.80</b> | <b>\$ 9,501,068.98</b>                       | <b>\$ 4,164,870.17</b>                      | <b>\$ 13,665,939.15</b>        | <b>\$ -</b>               | <b>\$ -</b>                    | <b>\$ -</b>            | <b>\$ 13,665,939.15</b>    |
| <b>III. CAPITAL EXPENDITURES</b>                               |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| <b>TOT. CAPITAL EXPENDITURES</b>                               |                        |   |                               |                                 |                        |                      |                      |                        | \$ -                   | \$ -   | \$ -  | \$ -                           |                           |                                |                        | \$ -                       |
| <b>III. UNERARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS F</b> |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| <b>IIIA. Unearned Funds</b>                                    | \$ (1,131.98)          | \$ (5,812.04)   | \$ (3,768.54)                 | \$ (326.53)                     | \$ (2,190.26)          | \$ (486.23)          | \$ (1,668.83)        | \$ (2,448.70)          | \$ (34,381.06)         | \$ (38,635.59)                               |   |                                |                           |                                |                        |                            |
| <b>IIIB. Funding Allocations</b>                               |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| Current Year Funding   |                        |   |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
| Expenditure Report Code  | Provider Subcontract#  | Funding Source: F-Federal S-State PIS-Federal and State |                               |                                 |                        |                      |                      |                        |                        |  |   |                                |                           |                                |                        |                            |
|  |                        |   |                               |                                 |                        |                      |                      |                        | \$ -                   | \$ -   |   |                                |                           |                                |                        |                            |
|  |                        |   |                               |                                 |                        |                      |                      |                        | \$ -                   | \$ -   |   |                                |                           |                                |                        |                            |

Provider Name: The Village South  
 Audit Period: 7/1/2022 - 6/30/2023

**AUDIT SCHEDULE**  
**ACTUAL EXPENSES AND REVENUES SCHEDULE**



STATE-FUNDED

| FUNDING SOURCES & REVENUES | Mental Health |    |    |    |    |    |    |    |                     |    | Case Management | In-home & Onsite | Intervention (Indiv.) | Medical Services | Medication-Assisted Tx | Outpatient (Indiv.) |
|----------------------------|---------------|----|----|----|----|----|----|----|---------------------|----|-----------------|------------------|-----------------------|------------------|------------------------|---------------------|
|                            | 02            | 08 | 12 | 19 | 20 | 28 | 46 | 47 | Mental Health Total |    |                 |                  |                       |                  |                        |                     |
| A                          | 02            | 08 | 12 | 19 | 20 | 28 | 46 | 47 | B                   | 02 | 08              | 11               | 12                    | 13               | 14                     |                     |

IA. STATE SAMH FUNDING

Current Year Funding

| Expenditure Report OCA#           | Provider Subcontract# | Funding Source: F-Federal S-State F/S-Federal and State |              |              |              |               |               |              |              |              |               |               |               |               |              |               |           |
|-----------------------------------|-----------------------|---|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|-----------|
| MH009                             | 34383-17              | F/S   | \$ 15,820.70 | \$ 84.83     | \$ 25,907.80 |               |               |              |              | \$ 41,813.33 |               |               |               |               |              |               |           |
| MH07B                             | 34383-17              | F   | \$ 29,274.00 | \$ 11,907.41 |              | \$ 364,941.60 | \$ 190,812.16 | \$ 78,210.00 | \$ 12,648.90 | \$ 6,788.53  | \$ 694,582.60 |               |               |               |              |               |           |
| MS003                             | 34383-17              | F/S   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
| MS011                             | 34383-17              | F/S   |              |              |              |               |               |              |              |              | \$ -          | \$ 12,034.02  | \$ 186,754.14 |               |              | \$ 107.38     |           |
| MS027                             | 34383-17              | F/S   |              |              |              |               |               |              |              |              | \$ -          |               | \$ 312,505.35 |               |              |               |           |
| MS081                             | 34383-17              | S   |              |              |              |               |               |              |              |              | \$ -          | \$ 203,124.82 | \$ 96,303.55  |               |              |               |           |
| MS091                             | 34383-17              | S   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
| MS07B                             | 34383-17              | F   |              |              |              |               |               |              |              |              | \$ -          | \$ 24,682.58  | \$ 12,563.92  |               |              |               |           |
| MSARP                             | 34383-17              | F   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
| MSCBS                             | 34383-17              | S   |              |              |              |               |               |              |              |              | \$ -          | \$ 57,436.08  | \$ 5,765.21   |               |              |               |           |
| MSCOM                             | 34383-17              | F   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
| MSSM4                             | 34383-17              | F   |              |              |              |               |               |              |              |              | \$ -          | \$ 43,659.01  | \$ 210,532.17 | \$ 187,937.60 | \$ 46,998.98 | \$ 117,038.52 |           |
| MSCCN                             | 34383-17              | F/S   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
| MSTV2                             | 34383-17              | F   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
| MSTVS                             | 34383-17              | F   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
|                                   |                       |   |              |              |              |               |               |              |              |              | \$ -          |               |               |               |              |               |           |
| <b>Total Current Year Funding</b> |                       |   | \$ 45,094.70 | \$ 11,992.24 | \$ 25,907.80 | \$ 364,941.60 | \$ 190,812.16 | \$ 78,210.00 | \$ 12,648.90 | \$ 6,788.53  | \$ 736,395.93 | \$ 340,946.31 | \$ 824,424.34 | \$ 187,937.60 | \$ 46,998.98 | \$ 117,038.52 | \$ 107.38 |

Carry Forward Funding

| Expenditure Report OCA#            | Provider Subcontract# | Funding Source: F-Federal S-State F/S-Federal and State |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|------------------------------------|-----------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                                    |                       |   |      |      |      |      |      |      |      |      | \$ - |      |      |      |      |      |
|                                    |                       |   |      |      |      |      |      |      |      |      | \$ - |      |      |      |      |      |
| <b>Total Carry Forward Funding</b> |                       |   | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

TOTAL STATE SAMH FUNDING =

\$ 45,094.70 \$ 11,992.24 \$ 25,907.80 \$ 364,941.60 \$ 190,812.16 \$ 78,210.00 \$ 12,648.90 \$ 6,788.53 \$ 736,395.93 \$ 340,946.31 \$ 824,424.34 \$ 187,937.60 \$ 46,998.98 \$ 117,038.52 \$ 107.38

IB. OTHER GOVERNMENT FUNDING

- (1) Other State Agency Funding
- (2) Medicaid
- (3) Local Government & Match
- (4) Federal Grants and Contracts
- (5) In-kind from local gov. only

|   |  |  |  |  |               |  |  |  |  |  |               |               |              |  |  |  |
|---|--|--|--|--|---------------|--|--|--|--|--|---------------|---------------|--------------|--|--|--|
|   |  |  |  |  |               |  |  |  |  |  | \$ -          |               |              |  |  |  |
|   |  |  |  |  |               |  |  |  |  |  | \$ -          |               | \$ 3,784.64  |  |  |  |
|   |  |  |  |  | \$ 150,000.00 |  |  |  |  |  | \$ 150,000.00 | \$ 100,000.00 | \$ 28,019.25 |  |  |  |
|   |  |  |  |  |               |  |  |  |  |  | \$ -          |               |              |  |  |  |
| <b>TOTAL OTHER GOVERNMENT FUNDING =</b> |  |  |  |  | \$ 150,000.00 |  |  |  |  |  | \$ 150,000.00 | \$ 100,000.00 | \$ 32,803.89 |  |  |  |

IC. ALL OTHER REVENUES

- (1) 1st & 2nd Party Payments
- (2) 3rd Party Payments (except Medicare)
- (3) Medicare
- (4) Contributions and Donations
- (5) Other & Match
- (6) In-kind

|                                   |  |  |              |  |  |  |  |  |  |  |              |  |  |              |  |  |
|-----------------------------------|--|--|--------------|--|--|--|--|--|--|--|--------------|--|--|--------------|--|--|
|                                   |  |  |              |  |  |  |  |  |  |  | \$ -         |  |  |              |  |  |
|                                   |  |  |              |  |  |  |  |  |  |  | \$ -         |  |  |              |  |  |
|                                   |  |  |              |  |  |  |  |  |  |  | \$ -         |  |  |              |  |  |
|                                   |  |  |              |  |  |  |  |  |  |  | \$ -         |  |  |              |  |  |
|                                   |  |  | \$ 16,666.00 |  |  |  |  |  |  |  | \$ 16,666.00 |  |  | \$ 11,803.38 |  |  |
|                                   |  |  |              |  |  |  |  |  |  |  | \$ -         |  |  |              |  |  |
| <b>TOTAL ALL OTHER REVENUES =</b> |  |  | \$ 16,666.00 |  |  |  |  |  |  |  | \$ 16,666.00 |  |  | \$ 11,803.38 |  |  |

TOTAL FUNDING =

\$ 45,094.70 \$ 28,658.24 \$ 25,907.80 \$ 364,941.60 \$ 340,812.16 \$ 78,210.00 \$ 12,648.90 \$ 6,788.53 \$ 903,061.93 \$ 440,946.31 \$ 857,228.23 \$ 187,937.60 \$ 58,802.36 \$ 117,038.52 \$ 107.38

Provider Name: The Village South  
 Audit Period: 7/1/2022 - 6/30/2023

**AUDIT SCHEDULE  
 ACTUAL EXPENSES AND REVENUES**



| Substance Abuse                          |                       |  |                      |                           |                          |                                |                               |               |                         |                           | Total for State SAMH-Funded Covered Services or Projects (B+C) | Total for Non-State-Funded Covered Services or Projects (E) | Total for All Covered Services or Projects (D+E) | Non-SAMH Covered Services or Projects (G) | Total Funding (F+G) |                 |                 |
|--|-----------------------|--|----------------------|---------------------------|--------------------------|--------------------------------|-------------------------------|---------------|-------------------------|---------------------------|--|---|--|---|---------------------|-----------------|-----------------|
| FUNDING SOURCES & REVENUES (A)           | Outreach (15)         | Residential II (19)  | Residential III (20) | Supported Employment (25) | Incidental Expenses (28) | Recovery Support (Indiv.) (46) | Recovery Support (Group) (47) | FIT Team (A2) | Cost Reimbursement (B3) | Substance Abuse Total (C) |  |   |  |   |                     |                 |                 |
| <b>IA. STATE SAMH FUNDING</b>            |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
| <b>Current Year Funding</b>              |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
| Expenditure Report/OCA#                  | Provider Subcontract# | Funding Source:<br>F-Federal<br>S-State<br>F/S-Federal and State |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
| MH009                                    | 34383-17              | F/S  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ 41,813.33  |  | \$ 41,813.33                              | \$ 41,813.33        |                 |                 |
| MHOTB                                    | 34383-17              | F  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ 694,582.60   |  | \$ 694,582.60                             | \$ 694,582.60       |                 |                 |
| MS003                                    | 34383-17              | F/S  |                      | \$ 161,474.18             | \$ 75,891.18             |                                |                               |               |                         |                           | \$ 237,365.36  | \$ 237,365.36   |  | \$ 237,365.36                             | \$ 237,365.36       |                 |                 |
| MS011                                    | 34383-17              | F/S  |                      | \$ 43,616.60              |                          | \$ 9,890.73                    | \$ 5,115.00                   | \$ 294.26     |                         | \$ 119,999.97             | \$ 377,812.10  | \$ 377,812.10   |  | \$ 377,812.10                             | \$ 377,812.10       |                 |                 |
| MS027                                    | 34383-17              | F/S  |                      | \$ 308,499.31             |                          |                                |                               |               |                         |                           | \$ 621,004.66  | \$ 621,004.66   |  | \$ 621,004.66                             | \$ 621,004.66       |                 |                 |
| MS081                                    | 34383-17              | S  |                      | \$ 74,939.30              | \$ 275,097.12            |                                | \$ 43,379.50                  |               |                         |                           | \$ 692,844.09  | \$ 692,844.09   |  | \$ 692,844.09                             | \$ 692,844.09       |                 |                 |
| MS091                                    | 34383-17              | S  |                      |                           |                          |                                |                               | \$ 800,000.00 |                         |                           | \$ 800,000.00  | \$ 800,000.00   |  | \$ 800,000.00                             | \$ 800,000.00       |                 |                 |
| MS0TB                                    | 34383-17              | F  |                      | \$ 321,229.85             | \$ 79,608.32             | \$ 3,073.64                    | \$ 11,638.22                  | \$ 8,272.00   | \$ 3,513.22             |                           | \$ 464,591.75  | \$ 464,591.75   |  | \$ 464,591.75                             | \$ 464,591.75       |                 |                 |
| MSARP                                    | 34383-17              | F  |                      | \$ 145,476.72             | \$ 27,878.40             |                                |                               |               |                         |                           | \$ 173,355.12  | \$ 173,355.12   |  | \$ 173,355.12                             | \$ 173,355.12       |                 |                 |
| MSCBS                                    | 34383-17              | S  |                      | \$ 151,475.76             |                          | \$ 630.49                      | \$ 311,306.78                 | \$ 33,911.90  | \$ 19,035.86            |                           | \$ 579,562.08  | \$ 579,562.08   |  | \$ 579,562.08                             | \$ 579,562.08       |                 |                 |
| MSCOM                                    | 34383-17              | F  |                      | \$ 115,981.44             | \$ 140,476.16            |                                |                               |               |                         |                           | \$ 256,457.60  | \$ 256,457.60   |  | \$ 256,457.60                             | \$ 256,457.60       |                 |                 |
| MSSM4                                    | 34383-17              | F  |                      |                           |                          |                                | \$ 6,157.18                   |               |                         |                           | \$ 612,323.46  | \$ 612,323.46   |  | \$ 612,323.46                             | \$ 612,323.46       |                 |                 |
| MSSCN                                    | 34383-17              | F/S  |                      |                           |                          |                                |                               |               | \$ 12,396.16            |                           | \$ 12,396.16   | \$ 12,396.16  |  | \$ 12,396.16                              | \$ 12,396.16        |                 |                 |
| MSTV2                                    | 34383-17              | F  |                      |                           |                          |                                | \$ 11,460.00                  |               |                         |                           | \$ 11,460.00   | \$ 11,460.00  |  | \$ 11,460.00                              | \$ 11,460.00        |                 |                 |
| MSTVS                                    | 34383-17              | F  |                      |                           |                          |                                | \$ 50,790.00                  |               |                         |                           | \$ 50,790.00   | \$ 50,790.00  |  | \$ 50,790.00                              | \$ 50,790.00        |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| <b>Total Current Year Funding</b>        |                       |  |                      | \$ 43,616.60              | \$ 1,279,076.56          | \$ 598,951.18                  | \$ 13,594.86                  | \$ 385,195.00 | \$ 96,835.58            | \$ 22,843.34              | \$ 800,000.00  | \$ 132,396.13   | \$ 4,889,962.38                                  | \$ 5,626,358.31                           | \$ 5,626,358.31     | \$ 5,626,358.31 |                 |
| <b>Carry Forward Funding</b>             |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
| Expenditure Report/OCA#                  | Provider Subcontract# | Funding Source:<br>F-Federal<br>S-State<br>F/S-Federal and State |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| <b>Total Carry Forward Funding</b>       |                       |  |                      | \$ -                      | \$ -                     | \$ -                           | \$ -                          | \$ -          | \$ -                    | \$ -                      | \$ -   | \$ -  | \$ -   | \$ -                                      | \$ -                | \$ -            |                 |
| <b>TOTAL STATE SAMH FUNDING =</b>        |                       |  |                      | \$ 43,616.60              | \$ 1,279,076.56          | \$ 598,951.18                  | \$ 13,594.86                  | \$ 385,195.00 | \$ 96,835.58            | \$ 22,843.34              | \$ 800,000.00  | \$ 132,396.13   | \$ 4,889,962.38                                  | \$ 5,626,358.31                           | \$ 5,626,358.31     | \$ 5,626,358.31 |                 |
| <b>IB. OTHER GOVERNMENT FUNDING</b>      |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
| (1) Other State Agency Funding           |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| (2) Medicaid                             |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ 3,784.64  | \$ 3,784.64   |  | \$ 3,784.64                               | \$ 3,784.64         |                 |                 |
| (3) Local Government & Match             |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      | \$ 50,000.00              |                          |                                |                               |               |                         |                           | \$ 179,019.25  | \$ 329,019.25   |  | \$ 329,019.25                             | \$ 329,019.25       |                 |                 |
| (4) Federal Grants and Contracts         |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| (5) In-kind from local govt. only        |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| <b>TOTAL OTHER GOVERNMENT FUNDING =</b>  |                       |  |                      | \$ -                      | \$ -                     | \$ 50,000.00                   | \$ -                          | \$ -          | \$ -                    | \$ -                      | \$ -   | \$ -  | \$ 182,803.89                                    | \$ 332,803.89                             | \$ -                | \$ 332,803.89   |                 |
| <b>IC. ALL OTHER REVENUES</b>            |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
| (1) 1st & 2nd Party Payments             |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       | \$ 102,692.73  | \$ 31,617.64         |                           |                          |                                |                               |               |                         |                           | \$ 134,310.37  | \$ 134,310.37   |  | \$ 134,310.37                             | \$ 134,310.37       |                 |                 |
| (2) 3rd Party Payments (except Medicare) |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| (3) Medicare                             |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| (4) Contributions and Donations          |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       | \$ 10,000.00   |                      |                           |                          |                                |                               |               |                         |                           | \$ 10,000.00   | \$ 10,000.00  |  | \$ 10,000.00                              | \$ 10,000.00        |                 |                 |
| (5) Other & Match                        |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       | \$ 132,468.06  |                      |                           |                          |                                |                               |               |                         |                           | \$ 144,271.44  | \$ 160,937.44   | \$ 571,571.36                                    | \$ 732,508.80                             | \$ 732,508.80       |                 |                 |
| (6) In-kind                              |                       |  |                      |                           |                          |                                |                               |               |                         |                           |  |   |  |   |                     |                 |                 |
|  |                       |  |                      |                           |                          |                                |                               |               |                         |                           | \$ -   | \$ -  |  | \$ -                                      | \$ -                |                 |                 |
| <b>TOTAL ALL OTHER REVENUES =</b>        |                       |  |                      | \$ -                      | \$ 245,160.79            | \$ 31,617.64                   | \$ -                          | \$ -          | \$ -                    | \$ -                      | \$ -   | \$ 288,581.81   | \$ 305,247.81                                    | \$ 571,571.36                             | \$ 876,819.17       | \$ 876,819.17   |                 |
| <b>TOTAL FUNDING =</b>                   |                       |  |                      | \$ 43,616.60              | \$ 1,524,237.35          | \$ 680,568.82                  | \$ 13,594.86                  | \$ 385,195.00 | \$ 96,835.58            | \$ 22,843.34              | \$ 800,000.00  | \$ 132,396.13   | \$ 5,361,348.08                                  | \$ 6,264,410.01                           | \$ 5,715,713.6      | \$ 6,835,981.37 | \$ 6,835,981.37 |

Provider Name: The Village South  
 Audit Period: 7/1/2022 - 6/30/2023

**AUDIT SCHEDULE  
 ACTUAL EXPENSES AND REVENUES SCHEDULE**



**SAMH COVERED SERVICES**

**Mental Health**

| EXPENSE CATEGORIES | Case Management<br>02 | In-home & Onsite<br>08 | Medical Services<br>12 | Residential II<br>19 | Residential III<br>20 | Incidental Expenses<br>28 | Recovery Support (Indiv.)<br>46 | Recovery Support (Group)<br>47 | Mental Health Total<br>B | Case Management<br>02 | In-home & Onsite<br>08 | Intervention (Indiv.)<br>11 | Medical Services<br>12 | Medication-Assisted Tx<br>13 | Outpatient (Indiv.)<br>14 |
|--------------------|-----------------------|------------------------|------------------------|----------------------|-----------------------|---------------------------|---------------------------------|--------------------------------|--------------------------|-----------------------|------------------------|-----------------------------|------------------------|------------------------------|---------------------------|
|--------------------|-----------------------|------------------------|------------------------|----------------------|-----------------------|---------------------------|---------------------------------|--------------------------------|--------------------------|-----------------------|------------------------|-----------------------------|------------------------|------------------------------|---------------------------|

**IA. PERSONNEL EXPENSES**

|                                   |              |              |             |               |               |      |              |             |               |               |               |               |              |      |              |
|-----------------------------------|--------------|--------------|-------------|---------------|---------------|------|--------------|-------------|---------------|---------------|---------------|---------------|--------------|------|--------------|
| (1) Salaries                      | \$ 23,946.68 | \$ 15,968.35 | \$ 7,149.12 | \$ 143,950.04 | \$ 118,594.99 |      | \$ 14,450.25 | \$ 8,124.23 | \$ 332,183.66 | \$ 253,384.17 | \$ 515,021.78 | \$ 128,755.45 | \$ 31,147.78 |      | \$ 9,864.41  |
| (2) Fringe Benefits               | \$ 4,364.28  | \$ 2,910.23  | \$ 1,302.83 | \$ 26,234.89  | \$ 21,813.94  | \$ - | \$ 2,633.56  | \$ 1,480.64 | \$ 60,540.47  | \$ 46,179.26  | \$ 93,862.72  | \$ 23,465.68  | \$ 5,676.68  | \$ - | \$ 1,797.79  |
| <b>TOTAL PERSONNEL EXPENSES =</b> | \$ 28,310.96 | \$ 18,878.58 | \$ 8,452.05 | \$ 170,184.93 | \$ 140,208.92 | \$ - | \$ 17,083.81 | \$ 9,604.87 | \$ 392,724.13 | \$ 299,563.43 | \$ 608,884.50 | \$ 152,221.13 | \$ 36,824.46 | \$ - | \$ 11,662.20 |

**IB. OTHER EXPENSES**

|                                    |              |      |              |               |              |              |      |      |               |             |               |              |             |               |      |
|------------------------------------|--------------|------|--------------|---------------|--------------|--------------|------|------|---------------|-------------|---------------|--------------|-------------|---------------|------|
| (1) Building Occupancy             | \$ 8,040.75  |      |              | \$ 39,236.60  |              |              |      |      | \$ 47,277.35  |             |               |              |             |               |      |
| (2) Professional Services          |              |      |              | \$ 5,134.78   | \$ 617.47    |              |      |      | \$ 5,752.25   |             |               |              | \$ 4,939.78 |               |      |
| (3) Travel                         |              |      |              |               |              |              |      |      | \$ -          |             | \$ 46,789.84  | \$ 11,697.46 |             |               |      |
| (4) Equipment                      | \$ 2,200.00  |      |              | \$ 3,262.36   | \$ 850.99    |              |      |      | \$ 6,313.35   | \$ 6,807.09 |               |              |             |               |      |
| (5) Food Services                  |              |      |              | \$ 32,253.14  | \$ 26,594.72 |              |      |      | \$ 58,847.86  |             |               |              |             |               |      |
| (6) Medical and Pharmacy           |              |      |              | \$ 29,476.41  |              |              |      |      | \$ 29,476.41  |             | \$ 22,913.74  | \$ 5,728.44  |             | \$ 120,100.52 |      |
| (7) Subcontracted Services         |              |      |              |               |              |              |      |      | \$ -          |             |               |              |             |               |      |
| (8) Insurance                      |              |      |              |               |              |              |      |      | \$ -          |             |               |              |             |               |      |
| (9) Interest Paid                  |              |      |              |               |              |              |      |      | \$ -          |             |               |              |             |               |      |
| (10) Operating Supplies & Expenses | \$ 2,395.81  |      | \$ 15,885.72 | \$ 42,472.84  |              | \$ 78,210.00 |      |      | \$ 138,964.37 | \$ 1,998.59 | \$ 41,609.75  | \$ 10,402.44 | \$ 704.40   |               |      |
| (11) Other Expenses                |              |      |              |               |              |              |      |      | \$ -          |             |               |              |             |               |      |
| (12) Donated Items                 |              |      |              |               |              |              |      |      | \$ -          |             |               |              |             |               |      |
| <b>TOTAL OTHER EXPENSES =</b>      | \$ 12,636.56 | \$ - | \$ 15,885.72 | \$ 151,836.13 | \$ 28,063.18 | \$ 78,210.00 | \$ - | \$ - | \$ 286,631.59 | \$ 8,805.68 | \$ 111,313.34 | \$ 27,828.33 | \$ 5,644.18 | \$ 120,100.52 | \$ - |

**TOT. PERSONNEL & OTH. EXP. =**

|  |              |              |              |               |               |              |              |             |               |               |               |               |              |               |              |
|--|--------------|--------------|--------------|---------------|---------------|--------------|--------------|-------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|
|  | \$ 40,947.52 | \$ 18,878.58 | \$ 24,337.77 | \$ 322,021.06 | \$ 168,272.10 | \$ 78,210.00 | \$ 17,083.81 | \$ 9,604.87 | \$ 679,355.72 | \$ 308,369.11 | \$ 720,197.84 | \$ 180,049.46 | \$ 42,468.63 | \$ 120,100.52 | \$ 11,662.20 |
|--|--------------|--------------|--------------|---------------|---------------|--------------|--------------|-------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|

**IC. DISTRIBUTED INDIRECT COSTS**

|                                      |             |             |             |              |              |             |             |             |              |              |               |              |             |              |             |
|--------------------------------------|-------------|-------------|-------------|--------------|--------------|-------------|-------------|-------------|--------------|--------------|---------------|--------------|-------------|--------------|-------------|
| (a) Other Support Costs (Optional)   |             |             |             | \$ 8,000.00  | \$ 8,000.00  |             |             |             | \$ 16,000.00 |              | \$ 30,000.00  |              |             |              |             |
| (b) Administration                   | \$ 4,499.23 | \$ 2,074.34 | \$ 2,674.18 | \$ 36,262.03 | \$ 19,368.41 | \$ 8,593.55 | \$ 1,877.13 | \$ 1,055.36 | \$ 76,404.24 | \$ 33,882.95 | \$ 82,430.17  | \$ 19,783.46 | \$ 4,666.36 | \$ 13,196.39 | \$ 1,281.42 |
| <b>TOT. DISTR'D INDIRECT COSTS =</b> | \$ 4,499.23 | \$ 2,074.34 | \$ 2,674.18 | \$ 44,262.03 | \$ 27,368.41 | \$ 8,593.55 | \$ 1,877.13 | \$ 1,055.36 | \$ 92,404.24 | \$ 33,882.95 | \$ 112,430.17 | \$ 19,783.46 | \$ 4,666.36 | \$ 13,196.39 | \$ 1,281.42 |

**TOTAL ACTUAL OPER. EXPENSES =**

|  |              |              |              |               |               |              |              |              |               |               |               |               |              |               |              |
|--|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|
|  | \$ 45,446.75 | \$ 20,952.92 | \$ 27,011.95 | \$ 366,283.09 | \$ 195,640.51 | \$ 86,803.55 | \$ 18,960.94 | \$ 10,660.23 | \$ 771,759.95 | \$ 342,252.07 | \$ 832,628.01 | \$ 199,832.92 | \$ 47,135.00 | \$ 133,296.91 | \$ 12,943.62 |
|--|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|

**ID. UNALLOWABLE COSTS**

|  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|------|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  | \$ - |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|------|--|--|--|--|--|--|

**TOT. ALLOWABLE OPER. EXP. =**

|  |              |              |              |               |               |              |              |              |               |               |               |               |              |               |              |
|--|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|
|  | \$ 45,446.75 | \$ 20,952.92 | \$ 27,011.95 | \$ 366,283.09 | \$ 195,640.51 | \$ 86,803.55 | \$ 18,960.94 | \$ 10,660.23 | \$ 771,759.95 | \$ 342,252.07 | \$ 832,628.01 | \$ 199,832.92 | \$ 47,135.00 | \$ 133,296.91 | \$ 12,943.62 |
|--|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|

**IE. CAPITAL EXPENDITURES**

|  |  |  |  |  |  |  |  |  |      |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|------|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  | \$ - |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|------|--|--|--|--|--|--|

**II. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS**

|                     |             |               |               |               |               |               |               |               |                |               |               |                |             |                |                |
|---------------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|-------------|----------------|----------------|
| IIA. Unearned Funds | \$ (352.05) | \$ (8,960.68) | \$ (1,104.15) | \$ (1,341.49) | \$ (4,828.35) | \$ (8,593.55) | \$ (6,312.04) | \$ (3,871.70) | \$ (35,364.02) | \$ (1,305.76) | \$ (8,203.67) | \$ (11,895.32) | \$ (136.02) | \$ (16,258.39) | \$ (12,836.24) |
|---------------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|-------------|----------------|----------------|

**III. Funding Allocations**

**Current Year Funding**

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

**Carry Forward Funding**

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

**Total Funding Allocations**

|  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|

**III.C. Excess Funds**





**I INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
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, 2023, 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 5, 2023.

**Report on 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 Village South, Inc.'s internal control.

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

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

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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.

*Roos & McNabb CPA's PC*

Fresno, California  
December 5, 2023



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

To the Board of Directors of  
Village South, Inc.

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

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

We have audited Village South, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement*, and the requirements identified 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, 2023. 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.

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 for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program and State Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Village South, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of Village South, Inc.'s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Village South, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit

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conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Village South, Inc.'s compliance with the requirements of each major federal program and state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Village South, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Village South, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of Village South, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program and state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and 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.

Fresno, California  
December 5, 2023

*Roos & McNabb CPA's PC*