

VILLAGE SOUTH, INC.
FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
JUNE 30, 2024

VILLAGE SOUTH, INC.
REPORT ON FINANCIAL STATEMENTS
JUNE 30, 2024

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-2
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to the Financial Statements	7-13
Supplemental and Other Information:	
Schedule of Expenditures of Federal Awards	14
Schedule of Expenditures of State Financial Assistance	15
Notes to Schedules of Expenditures of Federal Awards And State Financial Assistance	16
Schedule of Findings and Questioned Costs	17
Schedule of State Earnings	18
Schedule of Bed-Day Availability Payments	19
Schedule of Related Party Transaction Adjustments	20
Local Match Calculation Form	21-22
Program/Cost Center Actual Expenditure And Revenues Schedules	23-32
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	33-34
Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General	35-36

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, 2024, 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, 2024, 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 9, 2024, 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 9, 2024

VILLAGE SOUTH, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

Cash and Cash Equivalents	\$ 1,100	
Grant Contracts Receivable	3,056,771	
Prepaid Expenses	209,760	
Due from Related Organization	7,721,303	
Property and Equipment, Net	8,945,761	
Right of Use Asset	<u>14,012,871</u>	
 Total Assets		 <u>\$33,947,566</u>

LIABILITIES

Accounts Payable and Accrued Expense	\$ 691,824	
Accrued Salaries and Related Expenses	1,179,992	
Deferred Revenue	40,000	
Lease Liability	<u>13,709,574</u>	
 Total Liabilities		 \$15,621,390

NET ASSETS

Without Donor Restrictions	<u>18,326,176</u>	
 Total Net Assets		 <u>18,326,176</u>
 Total Liabilities and Net Assets		 <u>\$33,947,566</u>

See accompanying notes to financial statements

**VILLAGE SOUTH, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 2024**

Change in Net Assets Without Donor Restrictions

Revenues and Other Support		
Federal Contract Revenue	\$ 2,360,021	
State Contract Revenue	19,715,749	
County Contract Revenue	1,145,233	
Other Contract Revenue	2,201,892	
Client Fees	974,548	
Medicaid	7,038	
Donations and Gifts	<u>33,145</u>	
Total Revenues and Other Support Without Donor Restrictions		\$26,437,626
Expenses		
Program Services		
Grants and Program Support	<u>20,750,157</u>	
Total Program Services	<u>20,750,157</u>	
Supporting Services		
General and Administrative	<u>5,118,847</u>	
Total Supporting Services	<u>5,118,847</u>	
Total Expenses		<u>25,869,004</u>
Change in Net Assets Without Donor Restrictions		568,622
Net Assets, Beginning of Year		<u>17,757,554</u>
Net Assets, End of Year		<u>\$ 18,326,176</u>

See accompanying notes to financial statements

VILLAGE SOUTH, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets Without Donor Restrictions	\$	568,622
Adjustments to Reconcile Change in Net Assets To Net Cash Provided/(Used) by Operating Activities:		
Depreciation		312,649
Changes in Operating Assets and Liabilities:		
Grants Receivable		(101,889)
Prepaid Expenses		(122,715)
Accounts Payable and Accrued Expenses		(275,970)
Accrued Salaries and Related Expenses		(314,198)
Operating Leases		(247,425)
Deferred Revenue		<u>(58,891)</u>
Net Cash Provided/(Used) in Operating Activities	\$	(239,817)

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Property and Equipment		<u>(387,245)</u>
Net Cash Provided/(Used) in Investing Activities		(387,245)

CASH FLOWS FROM FINANCING ACTIVITIES:

Advances from Related Organization		<u>627,062</u>
Net Cash Provided/(Used) in Financing Activities		<u>627,062</u>

Net Increase (Decrease) in Cash and Cash Equivalents		-0-
Cash and Cash Equivalents, Beginning		<u>1,100</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, 2024

PROGRAM SERVICES

	<u>FEDERAL GRANTS</u>	<u>STATE GRANTS</u>	<u>LOCAL GRANTS</u>	<u>OTHER GRANTS</u>	<u>PROGRAM SUPPORT</u>	<u>TOTAL PROGRAM</u>	<u>GENERAL AND ADMINISTRATIVE</u>	<u>TOTAL EXPENSES</u>
SALARIES AND RELATED EXPENSES								
Salaries	\$ 1,197,877	\$ 9,643,049	\$ 316,768	\$ 1,238,337	\$ 768,015	\$ 13,164,046	\$ 730,708	\$ 13,894,754
Payroll taxes and employee benefits	<u>226,646</u>	<u>1,824,526</u>	<u>59,935</u>	<u>234,301</u>	<u>145,313</u>	<u>2,490,720</u>	<u>138,254</u>	<u>2,628,974</u>
TOTAL SALARIES AND RELATED EXPENSES	<u>1,424,523</u>	<u>11,467,575</u>	<u>376,703</u>	<u>1,472,638</u>	<u>913,328</u>	<u>15,654,766</u>	<u>868,962</u>	<u>16,523,728</u>
OTHER EXPENSES								
Building occupancy	40,120	741,911	18,233	160,768	79,621	1,040,653	39,998	1,080,651
Travel	49,768	398,578	15,097	75,320	128	538,891	29,098	567,989
Equipment costs	12,028	184,274	988	136,980	2,315	336,585	23,968	360,553
Food costs		565,406			56	565,462	825	566,287
Medical and pharmacy	32,255	512,616		28,968	349	574,188		574,188
Subcontracted services								
Insurance		2,793				2,793	571,699	574,492
Operating supplies and expenses	127,466	1,366,664	35,233	59,934	45,285	1,634,582	307,099	1,941,681
Professional services	132,321	244,671				376,992	50,276	427,268
Donated goods and services								
Other expenses							<u>2,939,518</u>	<u>2,939,518</u>
TOTAL OTHER EXPENSES	<u>393,958</u>	<u>4,016,912</u>	<u>69,551</u>	<u>461,970</u>	<u>127,755</u>	<u>5,070,146</u>	<u>3,962,481</u>	<u>9,032,627</u>
TOTAL EXPENSES BEFORE DEPRECIATION	1,818,481	15,484,487	446,254	1,934,608	1,041,083	20,724,912	4,831,443	25,556,355
 Depreciation		<u>24,269</u>		<u>976</u>		<u>25,245</u>	<u>287,404</u>	<u>312,649</u>
TOTAL EXPENSES	<u>\$ 1,818,481</u>	<u>\$ 15,508,756</u>	<u>\$ 446,254</u>	<u>\$ 1,935,584</u>	<u>\$ 1,041,083</u>	<u>\$ 20,750,157</u>	<u>\$ 5,118,847</u>	<u>\$ 25,869,004</u>

See accompanying notes to financial statements

VILLAGE SOUTH, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

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, 2024

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, 2024, 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, 2024. 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, 2024

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, 2024.

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, 2024 was \$603,644.

VILLAGE SOUTH, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

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.

NOTE 3 – RESTRICTIONS ON ASSETS:

Restrictions, if any, on assets as of June 30, 2024, 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, 2024.

VILLAGE SOUTH, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

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>3,056,771</u>
Total available for general expenditures	<u>\$3,057,871</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, 2024:

Leasehold Improvements	\$8,702,360
Furniture and Equipment	29,302
Vehicles	484,124
Construction in Progress	<u>461,745</u>
	9,677,531
Less: Accumulated Depreciation	<u>(731,770)</u>
Total Property and Equipment, Net	<u>\$8,945,761</u>

For the year ended June 30, 2024, depreciation expense totaled \$312,649.

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, 2024 was \$160,829.

VILLAGE SOUTH, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

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, 2024 was \$657,516 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	\$11,372,086
Net present value discount on lease	<u>3,075,510</u>
Lease obligation at adoption	14,447,596
Cash paid for operating lease during 2023-24	<u>(738,022)</u>
Future required payments	<u>\$13,709,574</u>

Future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2024:

2025	\$ 726,608
2026	712,898
2027	690,963
2028	622,415
2029	608,705
Thereafter	<u>10,347,985</u>
	<u>\$13,709,574</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, 2024

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, 2024, WestCare Foundation, Inc. received management fees for general and administrative expenses of \$2,936,929 from Village South, Inc.

In addition, Village South, Inc. has advanced funds as of June 30, 2024 to WestCare Foundation, Inc. for \$7,721,303.

NOTE 12 – SUBSEQUENT EVENTS:

The Organization has evaluated subsequent events through December 9, 2024, 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, 2024

	Pass through Identifying #	Federal ALN	Expenditure
US Department of Health and Human Services			
<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	550,836
CSAT - The Village South LIFE Youth and Family TREE	H79TI083605-01	93.243	592,131
CSAT - Recovery-Enhanced Addiction Counseling In-Home Medication Assisted Treatment Program	H79TI084196-01	93.243	358,857
CSAT - Village HART MAI-High Risk Populations	H79TI085161-01	93.243	436,196
Total Substance Abuse and Mental Health Services			1,938,020
<u>Temporary Assistance for Needy Families</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-13-19	93.558	68,284
Thriving Mind (Managing Entity) - Match	ME225-13-19	93.558	1,033,188
Broward Behavioral Health Coalition (Managing Entity)	34383-23	93.558	1,005,698
Broward Behavioral Health Coalition (Managing Entity) - Match	34383-23	93.558	932,000
Total Temporary Assistance for Needy Families			3,039,170
<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	330,189
Total Ending the HIV Epidemic			330,189
<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	5,500
			5,500
<u>Medical Assistance Program</u>			
Pass Through Award(s):			
State of Florida Department of Health			
Healthy Start Coalition of Miami-Dade County, Inc.	CHSTVS2324	93.778	621,409
Broward Healthy Start Coalition, Inc.	TVS23HS (R1)	93.778	513,299
Total Medical Assistance Program			1,134,708
<u>Opioid State Targeted Response</u>			
Pass Through Award(s):			
Broward Behavioral Health Coalition (Managing Entity)	34383-23	93.788	100,000
Thriving Mind (Managing Entity)	ME225-13-19	93.788	1,107,469
Total Opioid State Targeted Response			1,207,469
<u>HIV Prevention Activities</u>			
Direct Award(s):			
CDC - Comprehensive High-Impact HIV Prevention Programs	5NU62PS924681-02	93.939	374,001
Total HIV Prevention Activities			374,001
<u>Block Grants for Community Mental Health Services</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-13-19	93.958	805,201
Broward Behavioral Health Coalition (Managing Entity)	34383-23	93.958	1,992
Broward Behavioral Health Coalition (Managing Entity) - Match	34383-23	93.958	9,328
Thriving Mind (Managing Entity) - Match	ME225-13-19	93.958	4,062,300
Total Block Grants for Community Mental Health Services			4,878,821
<u>Block Grants for Prevention and Treatment of Substance Abuse</u>			
Pass Through Award(s):			
Broward Behavioral Health Network, Inc. (Managing Entity)	34383-23	93.959	1,078,206
Adult and Children's Substance Abuse Services & Support	ME225-13-19	93.959	2,839,126
Substance Abuse Prevention Partnership Grant (PPG)	P-06	93.959	150,000
Broward Behavioral Health Coalition (Managing Entity) - Match	34383-23	93.959	2,581,495
Thriving Mind (Managing Entity) - Match	ME225-13-19	93.959	2,930,470
Total Block Grants for Prevention and Treatment of Substance Abuse			9,579,297
<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.	CHSTVS2324	93.994	266,318
Total Maternal and Child Health Services Block Grant to the States			266,318
Total Expenditures of Federal Awards			\$ 22,753,493

The accompanying notes are an integral part of this schedule.

THE VILLAGE SOUTH, INC.
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE OF STATE FINANCIAL ASSISTANCE	Pass through Identifying #	State CFSA	Expenditure
STATE DEPARTMENT OF CHILDREN AND FAMILIES			
<u>Opioid Treatment (MAT Services)</u>			
Pass Through Award(s):			
Florida Alcohol and Drug Abuse Association, Inc.			
Naltrexone	OSCFAD202223-56	22.022	41,090
Total Opioid Treatment (MAT Services)			41,090
<u>Opioid State Targeted Response</u>			
Pass Through Award(s):			
Broward Behavioral Health Coalition (Managing Entity)	34383-23	60.301	160,104
Total Opioid State Targeted Response			160,104
<u>Block Grants for Prevention and Treatment of Substance Abuse</u>			
Broward Behavioral Health Coalition (Managing Entity)	34383-23	60.302	690,622
Total Opioid State Targeted Response			690,622
Total Expenditures of State Financial Assistance			\$ 891,816

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, 2024**

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, 2024. 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 24% for the year ended June 30, 2024.

**VILLAGE SOUTH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2024**

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 ALN</u>
Ending HIV Epidemic	93.686
Opioid State Targeted Response	93.788
Block Grants for Community Mental Health Services	93.958
Maternal & Child Health Services Block Grant	93.994

<u>State Project</u>	<u>State CFSA</u>
Block Grants for Prevention & Treatment Substance Abuse	60.302

Dollar threshold used to distinguish between type A & type B programs:	
Federal Programs:	\$750,000
State Programs:	\$300,000

Auditee qualified as low-risk auditee pursuant to Uniform Guidance: (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, 2024**

1	Total Expenditures	25,869,004
2	Less Other State and Federal Funds	(2,682,347)
3	Less Non-Match SAMH Funds	
	South Florida Providers Coalition	(6,430,910)
	Broward Behavioral Health Coalition	(5,363,249)
	Total Amount of State Funds Requiring Match	(11,794,159)
4	Less Unallowable Costs per 65E-14, F.A.C.	
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	11,392,497
6	Maximum Available Earnings (Line 5 times 75%)	8,544,373
7	State Funds Requiring Match	
	South Florida Providers Coalition	6,402,103
	Broward Behavioral Health Coalition	1,689,995
	Total Amount of State Funds Requiring Match	8,092,098
8	Amount Due to Department (Subtract line 7 from line 6. If negative, funds are due to State)	452,275

VILLAGE SOUTH, INC.
Schedule of Bed-Day Availability Payments
Year Ended June 30, 2024

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies E	Maximum # of Units Eligible for Payment by Department F (D-E)	Amount Paid for Services by the Department G	Maximum \$ Value of Units in Column F H (F x C)	Amount Owed to Department (G-H or \$0, whichever is greater) I
Children's MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Adult MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Children's SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult MH	Short-term Residential Treatment				0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
This Schedule N/A								
						Total Amount Owed to Department =		\$0.00

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

AUDIT SCHEDULE Village South, Inc. Schedule of Related Party Transaction Adjustments Year Ended June 30, 2024						
Revenues From Grantee	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				
		1	2	3	Total
Rent	XXX					
Services	XXX					
Interest	XXX					
Other	<u>XXX</u>					
Total Revenue From Grantee	XXX	This Schedule N/A				
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
FUNDING			
1	Direct Department SAMH Funding	\$ -	Total value of SAMH funds received directly from the Department of Children and Families (not through a managing entity).
2	ME Department SAMH Funding	\$ 19,415,483	Total value of SAMH funds received from the managing entity (ME).
3	Total Department Funding	\$ 19,415,483	Sum of Items 1 & 2.
LOCAL MATCHING FUNDS REQUIRED			
4	Excluded RTF Funding	\$ -	Value of SAMH funds received from the Department and ME for Residential Treatment Facilities Levels I-IV.
5	Excluded SRT Funding	\$ -	Value of SAMH funds received from the Department and ME for Short-term Residential Treatment facilities (SRTs), excluding acute care continuum programs supported with Baker Act funds and operated by a public receiving facility.
6	Excluded Supportive Housing Funding	\$ -	Value of SAMH funds received from the Department and ME for Supportive Housing/Living.
7	Excluded Case Management Funding	\$ -	Value of SAMH funds received from the Department and ME for Case Management.
8	Excluded Intensive Case Management Funding	\$ -	Value of SAMH funds received from the Department and ME for Intensive Case Management.
9	FACT Team Funding	\$ -	Value of SAMH funds received from the Department and ME for Florida Assertive Community Treatment (FACT) Team.
10	Drop-In/Self Help Funding	\$ -	Value of SAMH funds received from the Department and ME for Drop-In/Self Help Centers.
11	MH Clubhouse Funding	\$ -	Value of SAMH funds received from the Department and ME for Mental Health Clubhouse Services.

12	Recovery Support Funding	\$	-	Value of SAMH funds received from the Department and ME for Recovery Support services.
13	R&B Supervision Funding	\$	-	Value of SAMH funds received from the Department and ME for Room and Board with Supervision Levels I - III.
14	MH Special Category Funding	\$	-	Value of SAMH funds received from the Department and ME in Children's Mental Health Categories 100435 and 102780.
15	SA Special Category Funding	\$	4,546,607	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	\$	2,474,122	Value of Substance Abuse and Mental Health Block Grant funds received from the Department and ME for local community mental health centers.
17	Excluded Funding Subtotal	\$	7,020,729	Total Items 4 through 16
18	State Share	\$	12,394,754	Item 3 less Item 17.
19	Local Matching Funds Required	\$	4,131,585	Item 18 divided by 3. This is the amount of local matching funds which the provider is entitled to receive.
Local Matching Funds Provided				
20	Private grants	\$	2,155,302	Value of grants received from private foundations or charitable organizations.
21	Local governmental grants	\$	1,145,633	Value of grants received from municipal governments, special taxing districts, or other local governmental entities (but excluding state or federal entities).
22	Charitable contributions	\$	32,819	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	\$	974,534	Value of fees received from self-pay clients
25	In-kind contributions			Value of in-kind contributions (such as services, space, or equipment) from all third parties other than state or federal entities).
26	Non County Funds Subtotal	\$	4,308,289	Total Items 20 through 25
27	County Share	\$	(176,704)	Item 19 less Item 26. This is the amount of local matching funds which must be provided by the county.

Provider Name: Village South, Inc.
 Audit Period: 7/1/2023 - 6/30/2024

ACTUAL EXPENSES AND REVENUES SCHEDULE



FUNDING SOURCES & REVENUES		Mental Health												STATE FUNDED		
		02	04	08	12	49	50	C0	B	01	02	08	11	15	46	
A		Case Management	Crisis Support/ Emergency	In-home & Onsite	Medical Services	Prevention - Selective	Prevention - Universal Direct	Other Bundled Projects	Mental Health Total	Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Outreach	Recovery Support (Indiv.)	
Funding Sources:		F-Federal		S-State		F-Federal and State										
Expenditure Report OCAM	Provider Subcontract#															
MH009	ME22513-19	F/S	\$ 409,999.97						\$ 409,999.97							
MHARP	ME22513-19	F	\$ 25,166.42	\$ 164,667.11	\$ 4,375.41				\$ 194,208.94							
MHMCCT	ME22513-19	F/S						\$ 3,799,499.35	\$ 3,799,499.35							
MHPV2	ME22513-19	F			\$ 5,670.28	7,528.17			\$ 13,198.45					\$ 61,690.07		
MS011	ME22513-19	F/S								\$ 95,364.30	\$ 106,945.14	\$ 2,407.637.17				
MS025	ME22513-19	F														
MS027	ME22513-19	F/S										\$ 309,335.15				
MS081	ME22513-19	S										\$ 107,072.36			\$ 12,550.02	
MS091	ME22513-19	S														
MS091B	ME22513-19	F										\$ 66,284.77				
MSARP	ME22513-19	F														
MSCBS	ME22513-19	F								\$ 134,135.77	\$ 44,771.07	\$ 53,226.72	\$ 548,278.32	\$ 140,346.41	\$ 28,003.90	
MSM4	ME22513-19	F														
MSM5	ME22513-19	F														
MSM5M	ME22513-19	F														
MSM6	ME22513-19	F														
MSSP5	ME22513-19	F														
MSSP6	ME22513-19	F														
MSTRV	ME22513-19	S														
Total Current Year Funding			\$ 409,999.97	\$ 164,667.11	\$ 4,375.41	\$ 5,670.28	\$ 7,528.17	\$ 3,799,499.35	\$ 4,396,846.01	\$ 229,500.07	\$ 151,716.82	\$ 3,335,167.60	\$ 548,278.32	\$ 202,051.08	\$ 41,458.93	
Carry Forward Funding																

IA. STATE SMH FUNDING
 Current Year Funding

FUNDING SOURCES & REVENUES		Mental Health												STATE FUNDED		
		02	04	08	12	49	50	C0	B	01	02	08	11	15	46	
A		Case Management	Crisis Support/ Emergency	In-home & Onsite	Medical Services	Prevention - Selective	Prevention - Universal Direct	Other Bundled Projects	Mental Health Total	Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Outreach	Recovery Support (Indiv.)	
Funding Sources:		F-Federal		S-State		F-Federal and State										
Expenditure Report OCAM	Provider Subcontract#															
MH009	ME22513-19	S							\$ 100,281.67							
MH009	ME22513-19	S							\$ 410,559.00							
MHMCCT	ME22513-19	S							\$ 510,850.07							
Total Carry Forward Funding									\$ 4,250,290.01							
Total Current Year Funding			\$ 409,999.97	\$ 164,667.11	\$ 4,375.41	\$ 5,670.28	\$ 7,528.17	\$ 4,250,290.01	\$ 4,867,687.27	\$ 229,500.07	\$ 151,716.82	\$ 3,335,167.60	\$ 548,278.32	\$ 202,051.08	\$ 41,458.93	
IB. OTHER GOVERNMENT FUNDING																
Funding Sources:		F-Federal		S-State		F-Federal and State										
Expenditure Report OCAM	Provider Subcontract#															
MH009	ME22513-19	S							\$ 148,376.00							
MH009	ME22513-19	S							\$ 2,816.70							
MH009	ME22513-19	S							\$ 165,094.64							
Total Current Year Funding									\$ 317,287.34							
IC. ALL OTHER REVENUES																
Funding Sources:		F-Federal		S-State		F-Federal and State										
Expenditure Report OCAM	Provider Subcontract#															
MH009	ME22513-19	S														
MH009	ME22513-19	S														
Total Current Year Funding																
Total Current Year Funding			\$ 409,999.97	\$ 164,667.11	\$ 4,375.41	\$ 5,670.28	\$ 7,528.17	\$ 4,250,290.01	\$ 4,867,687.27	\$ 229,500.07	\$ 151,716.82	\$ 3,335,167.60	\$ 548,278.32	\$ 202,051.08	\$ 41,458.93	

- (1) Other State Agency Funding
- (2) Medicaid
- (3) Local Government & Match
- (4) Other Grants and Contracts
- (5) Insurance and Cost-sharing
- (6) Unlabeled from other sources

TOTAL OTHER GOVERNMENT FUNDING =

IC. ALL OTHER REVENUES

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

TOTAL ALL OTHER REVENUES =

\$ 25,166.42 \$ 409,999.97 \$ 164,667.11 \$ 4,375.41 \$ 5,670.28 \$ 7,528.17 \$ 4,250,290.01 \$ 4,867,687.27 \$ 202,051.08 \$ 41,458.93

Provider Name: Village South, Inc.
 Audit Period: 7/1/2023 - 6/30/2024

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



FUNDING SOURCES & 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)
	48	49	50	51	A2	A7	B2	B3	C0	C					
IA. STATE SAMH FUNDING															
Current Year Funding															
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State													
MH009	ME225-13-19	F/S									\$ -	\$ 409,999.87		\$ 409,999.87	\$ 409,999.87
MHARP	ME225-13-19	F									\$ -	\$ 194,208.94		\$ 194,208.94	\$ 194,208.94
MHMCT	ME225-13-19	F/S									\$ -	\$ 3,739,439.35		\$ 3,739,439.35	\$ 3,739,439.35
MHPV2	ME225-13-19	F									\$ -	\$ 13,198.45		\$ 13,198.45	\$ 13,198.45
MS011	ME225-13-19	F/S								\$ 784,000.00	\$ 3,455,637.28	\$ 3,455,637.28		\$ 3,455,637.28	\$ 3,455,637.28
MS025	ME225-13-19	F	\$ 64,836.75	\$ 239,532.51	\$ 39,619.91	\$ 19,402.50			\$ 24,978.36		\$ 388,370.03	\$ 388,370.03		\$ 388,370.03	\$ 388,370.03
MS027	ME225-13-19	F/S									\$ 309,335.15	\$ 309,335.15		\$ 309,335.15	\$ 309,335.15
MS081	ME225-13-19	S									\$ 119,627.38	\$ 119,627.38		\$ 119,627.38	\$ 119,627.38
MS091	ME225-13-19	S					\$ 1,033,187.36				\$ 1,033,187.36	\$ 1,033,187.36		\$ 1,033,187.36	\$ 1,033,187.36
MS0TB	ME225-13-19	F									\$ 68,284.77	\$ 68,284.77		\$ 68,284.77	\$ 68,284.77
MSARP	ME225-13-19	F									\$ 646,278.72	\$ 646,278.72		\$ 646,278.72	\$ 646,278.72
MSCB5	ME225-13-19	S									\$ 693,009.53	\$ 693,009.53		\$ 693,009.53	\$ 693,009.53
MSPV2	ME225-13-19	F	\$ 85,091.02	\$ 36,515.51							\$ 121,606.53	\$ 121,606.53		\$ 121,606.53	\$ 121,606.53
MSSM4	ME225-13-19	F					\$ 45,000.82				\$ 45,000.82	\$ 45,000.82		\$ 45,000.82	\$ 45,000.82
MSSM5	ME225-13-19	F					\$ 219,205.13				\$ 219,205.13	\$ 219,205.13		\$ 219,205.13	\$ 219,205.13
MSSM6	ME225-13-19	F					\$ 778,458.42				\$ 778,458.42	\$ 778,458.42		\$ 778,458.42	\$ 778,458.42
MSSP5	ME225-13-19	F	\$ 957.32	\$ 2,017.86	\$ 5,743.14						\$ 8,718.32	\$ 8,718.32		\$ 8,718.32	\$ 8,718.32
MSSP6	ME225-13-19	F	\$ 1,178.24	\$ 32,324.81	\$ 22,584.51						\$ 56,087.56	\$ 56,087.56		\$ 56,087.56	\$ 56,087.56
MSTRV	ME225-13-19	S							\$ 35,727.93		\$ 35,727.93	\$ 35,727.93		\$ 35,727.93	\$ 35,727.93
Total Current Year Funding			\$ 64,836.75	\$ 326,759.09	\$ 110,478.08	\$ 47,730.15	\$ 1,033,187.36	\$ 1,042,664.37	\$ 35,727.93	\$ 24,978.36	\$ 784,000.00	\$ 7,978,534.91	\$ 12,846,232.19	\$ 12,335,381.52	\$ 12,335,381.52
Carry Forward Funding															
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State													
MH009	ME225-13-19	S									\$ -	\$ 100,291.67		\$ 100,291.67	\$ 100,291.67
MHMCT	ME225-13-19	S									\$ -	\$ 410,559.00		\$ 410,559.00	\$ 410,559.00
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510,850.67	\$ 510,850.67	\$ 510,850.67	\$ 510,850.67
TOTAL STATE SAMH FUNDING =			\$ 64,836.75	\$ 326,759.09	\$ 110,478.08	\$ 47,730.15	\$ 1,033,187.36	\$ 1,042,664.37	\$ 35,727.93	\$ 24,978.36	\$ 784,000.00	\$ 7,978,534.91	\$ 12,846,232.19	\$ 12,846,232.19	\$ 12,846,232.19
IB. OTHER GOVERNMENT FUNDING															
(1) Other State Agency Funding											\$ 149,376.00	\$ 149,376.00	\$ 149,376.00	\$ 149,376.00	\$ 149,376.00
(2) Medicaid											\$ 2,816.70	\$ 2,816.70	\$ 2,816.70	\$ 2,816.70	\$ 2,816.70
(3) Local Government & Match											\$ 660,378.56	\$ 660,378.56	\$ 660,378.56	\$ 660,378.56	\$ 660,378.56
(4) Federal Grants and Contracts											\$ -	\$ -	\$ 2,360,020.93	\$ 2,360,020.93	\$ 2,360,020.93
(5) In-kind from local govt. only											\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER GOVERNMENT FUNDING =			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 812,571.26	\$ 812,571.26	\$ 2,360,020.93	\$ 3,172,592.19	\$ 3,172,592.19
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments											\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)											\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare											\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations											\$ 114,866.75	\$ 114,866.75	\$ 114,866.75	\$ 114,866.75	\$ 114,866.75
(5) Other & Match							\$ 314,138.20				\$ 674,866.82	\$ 674,866.82	\$ 887,726.50	\$ 1,562,593.32	\$ 1,562,593.32
(6) In-kind											\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL OTHER REVENUES =			\$ -	\$ -	\$ -	\$ -	\$ 314,138.20	\$ -	\$ -	\$ -	\$ 314,138.20	\$ 789,733.57	\$ 887,726.50	\$ 1,677,460.07	\$ 1,677,460.07
TOTAL FUNDING =			\$ 64,836.75	\$ 326,759.09	\$ 110,478.08	\$ 47,730.15	\$ 1,347,325.56	\$ 1,042,664.37	\$ 35,727.93	\$ 24,978.36	\$ 1,098,138.20	\$ 9,580,839.74	\$ 14,448,537.01	\$ 17,696,284.44	\$ 17,696,284.44

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE



SAMH COVERED SERV

EXPENSE CATEGORIES	Mental Health							Mental Health Total	Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Outreach	Recovery Support (Indiv.)
	Case Management	Crisis Support/ Emergency	In-home & Onsite	Medical Services	Prevention - Selective	Prevention - Universal Direct	Other Bundled Projects							
A	02	04	08	12	49	50	C0	B	01	02	08	11	15	46

IIA. PERSONNEL EXPENSES

(1) Salaries	\$ 20,150.00	\$ 227,014.30	\$ 86,000.00		\$ 4,024.28	\$ 5,424.28	\$ 2,343,128.70	\$ 2,685,741.56	\$ 124,191.30	\$ 100,000.00	\$ 1,946,187.00	\$ 336,681.01	\$ 149,058.93	\$ 31,500.00
(2) Fringe Benefits	\$ 3,812.58	\$ 42,953.38	\$ 16,272.06	\$ -	\$ 761.43	\$ 1,026.33	\$ 443,343.38	\$ 508,169.16	\$ 23,498.24	\$ 18,921.00	\$ 368,238.04	\$ 63,703.41	\$ 28,203.44	\$ 5,960.12
TOTAL PERSONNEL EXPENSES =	\$ 23,962.58	\$ 269,967.68	\$ 102,272.06	\$ -	\$ 4,785.71	\$ 6,450.61	\$ 2,786,472.08	\$ 3,193,910.72	\$ 147,689.54	\$ 118,921.00	\$ 2,314,425.04	\$ 400,384.42	\$ 177,262.37	\$ 37,460.12

IIIB. OTHER EXPENSES

(1) Building Occupancy	\$ 48,783.99	\$ 15,100.00		\$ -	\$ -	\$ 169,055.88	\$ 232,939.87	\$ 59,333.52	\$ 15,100.00	\$ 70,601.27	\$ 986.36			
(2) Professional Services	\$ 3,112.80			\$ 722.33	\$ 722.33	\$ 107,015.23	\$ 111,572.68	\$ 79.33		\$ 17,304.89	\$ 42,817.50			
(3) Travel	\$ 1,944.45			\$ 52.55	\$ 52.55	\$ 17,500.04	\$ 19,549.58	\$ 9,127.92		\$ 108,853.45	\$ 15,226.77	\$ 4,473.11		
(4) Equipment	\$ 1,766.96	\$ 24,532.00		\$ 10.16	\$ 10.16	\$ 15,902.60	\$ 42,221.86	\$ 1,017.70		\$ 54,943.98				
(5) Food Services							\$ -							
(6) Medical and Pharmacy	\$ 329.20			\$ 1.52	\$ 1.52	\$ 102,962.83	\$ 103,295.08	\$ 78.61		\$ 71,718.00	\$ 4,293.60			
(7) Subcontracted Services							\$ -							
(8) Insurance							\$ -							
(9) Interest Paid							\$ -							
(10) Operating Supplies & Expenses	\$ 945.32	\$ 43,865.85	\$ 6,500.00	\$ 6,410.00	\$ 166.47	\$ 166.47	\$ 430,790.88	\$ 488,844.79	\$ 9,000.30	\$ 5,000.00	\$ 72,316.24	\$ 30,883.82	\$ 1,513.92	
(11) Other-Expense							\$ -							
(12) Depreciation							\$ -							
TOTAL OTHER EXPENSES =	\$ 945.32	\$ 99,803.05	\$ 46,132.00	\$ 6,410.00	\$ 953.02	\$ 953.02	\$ 843,227.45	\$ 998,423.86	\$ 78,637.38	\$ 20,100.00	\$ 395,737.83	\$ 94,208.05	\$ 5,987.03	\$ -

TOT. PERSONNEL & OTH. EXP. =	\$ 24,907.90	\$ 369,770.73	\$ 148,404.06	\$ 6,410.00	\$ 5,738.74	\$ 7,403.63	\$ 3,629,699.53	\$ 4,192,334.58	\$ 226,326.92	\$ 139,021.00	\$ 2,710,162.87	\$ 494,592.47	\$ 183,249.40	\$ 37,460.12
---	--------------	---------------	---------------	-------------	-------------	-------------	-----------------	-----------------	---------------	---------------	-----------------	---------------	---------------	--------------

IIIC. DISTRIBUTED INDIRECT COSTS

(a) Other Support Costs (Optional)	\$ 2,736.83	\$ 40,629.64	\$ 16,306.33	\$ 704.32	\$ 630.56	\$ 813.50	\$ 420,799.39	\$ 482,620.56	\$ 24,868.33	\$ 15,275.34	\$ 330,750.42	\$ 54,344.79	\$ 20,135.06	\$ 4,116.04
(b) Administration	\$ 2,736.83	\$ 40,629.64	\$ 16,306.33	\$ 704.32	\$ 630.56	\$ 813.50	\$ 620,799.39	\$ 682,620.56	\$ 24,868.33	\$ 15,275.34	\$ 630,750.42	\$ 54,344.79	\$ 20,135.06	\$ 4,116.04
TOT. DISTR'D INDIRECT COSTS =	\$ 2,736.83	\$ 40,629.64	\$ 16,306.33	\$ 704.32	\$ 630.56	\$ 813.50	\$ 620,799.39	\$ 682,620.56	\$ 24,868.33	\$ 15,275.34	\$ 630,750.42	\$ 54,344.79	\$ 20,135.06	\$ 4,116.04

TOTAL ACTUAL OPER. EXPENSES =	\$ 27,644.73	\$ 410,400.36	\$ 164,710.39	\$ 7,114.32	\$ 6,369.30	\$ 8,217.13	\$ 4,250,498.92	\$ 4,874,955.14	\$ 251,195.25	\$ 154,296.34	\$ 3,340,913.29	\$ 548,937.26	\$ 203,384.46	\$ 41,576.15
--------------------------------------	--------------	---------------	---------------	-------------	-------------	-------------	-----------------	-----------------	---------------	---------------	-----------------	---------------	---------------	--------------

IIID. UNALLOWABLE COSTS

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------

TOT. ALLOWABLE OPER. EXP. =	\$ 27,644.73	\$ 410,400.36	\$ 164,710.39	\$ 7,114.32	\$ 6,369.30	\$ 8,217.13	\$ 4,250,498.92	\$ 4,874,955.14	\$ 251,195.25	\$ 154,296.34	\$ 3,340,913.29	\$ 548,937.26	\$ 203,384.46	\$ 41,576.15
------------------------------------	--------------	---------------	---------------	-------------	-------------	-------------	-----------------	-----------------	---------------	---------------	-----------------	---------------	---------------	--------------

IIIE. CAPITAL EXPENDITURES

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------

IIIF. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS

IIIA. Unearned Funds	\$ (2,478.31)	\$ (400.49)	\$ (43.28)	\$ (2,738.91)	\$ (699.02)	\$ (688.96)	\$ (208.91)	\$ (7,257.87)	\$ (21,695.18)	\$ (2,579.52)	\$ (5,745.69)	\$ (658.94)	\$ (1,333.38)	\$ (117.23)
-----------------------------	---------------	-------------	------------	---------------	-------------	-------------	-------------	---------------	----------------	---------------	---------------	-------------	---------------	-------------

IIIB. Funding Allocations

Current Year Funding		Funding Source:													
Expenditure Report OCA#	Provider Subcontract#	F-Federal S-State F/S-Federal and State													
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Funding		Funding Source:													
Expenditure Report OCA#	Provider Subcontract#	F-Federal S-State F/S-Federal and State													
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Allocations			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IIIC. Excess Funds

Excess Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Current Year Funds to be returned to Managing Entity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Carry Forward Funds to be returned to Managing Entity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Provider Name: Village South, Inc.
 Audit Period: 7/1/2023 - 6/30/2024

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



ICES																		
Substance Abuse											*except IIC & IID							
EXPENSE CATEGORIES	Prevention - Indicated	Prevention - Selective	Prevention - Universal Direct	Prevention - Universal Indirect	FIT Team	Federal Project Grant	Transition Voucher	Cost Reimbursement	Other Bundled Projects	Substance Abuse Total	Total for State SAMH-Funded	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)	
A	48	49	50	51	A2	A7	B2	B3	C0	C	(B+C)	E	(D+E)	G	H	I	J	
IIA. PERSONNEL EXPENSES																		
(1) Salaries	\$ 41,242.80	\$ 203,456.80	\$ 69,485.60	\$ 29,794.24	\$ 690,236.22	\$ 231,000.00				\$ 139,000.00	\$ 4,091,833.90	\$ 6,777,575.46	\$ 845,597.01	\$ 7,623,172.47	\$ 768,014.50	\$ 723,400.42	\$ 9,114,587.39	
(2) Fringe Benefits	\$ 7,803.55	\$ 38,496.06	\$ 13,147.37	\$ 5,637.37	\$ 130,599.60	\$ 43,707.51				\$ 26,300.19	\$ 774,215.89	\$ 1,282,385.05	\$ 159,995.41	\$ 1,442,380.46	\$ -	\$ 145,316.02	\$ 1,724,520.08	
TOTAL PERSONNEL EXPENSES =	\$ 49,046.35	\$ 241,952.86	\$ 82,632.97	\$ 35,431.61	\$ 820,835.82	\$ 274,707.51	\$ -	\$ -	\$ 165,300.19	\$ 4,866,049.79	\$ 8,059,960.51	\$ 1,005,592.42	\$ 9,065,552.93	\$ -	\$ 913,330.52	\$ 860,275.01	\$ 10,839,158.47	
II.B. OTHER EXPENSES																		
(1) Building Occupancy						\$ 65,480.00				\$ 40,000.00	\$ 251,501.15	\$ 484,441.02	\$ 68,135.39	\$ 552,576.41	\$ 141,477.40	\$ 39,598.42	\$ 733,652.23	
(2) Professional Services	\$ 7,223.26	\$ 43,339.54	\$ 14,446.51	\$ -						\$ 24,580.00	\$ 149,791.02	\$ 261,363.71	\$ 261,363.71	\$ 26,816.53	\$ 288,180.24	\$ -	\$ 288,180.24	
(3) Travel	\$ 525.47	\$ 3,152.81	\$ 1,050.94	\$ 5,778.60	\$ 27,457.12						\$ 175,646.20	\$ 195,195.78	\$ 229,209.93	\$ 424,405.71	\$ 2,315.40	\$ 23,728.72	\$ 450,449.83	
(4) Equipment	\$ 101.57	\$ 609.42	\$ 203.14	\$ 420.38							\$ 57,296.19	\$ 99,518.05	\$ 176,470.00	\$ 275,988.05	\$ 56.00	\$ 825.00	\$ 276,869.05	
(5) Food Services											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(6) Medical and Pharmacy						\$ 94,236.00				\$ 51,800.00	\$ 221,826.21	\$ 325,121.29	\$ 72,829.00	\$ 397,950.29	\$ -	\$ -	\$ 397,950.29	
(7) Subcontracted Services											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Insurance											\$ -	\$ -	\$ -	\$ -	\$ 514,528.65	\$ -	\$ 514,528.65	
(9) Interest Paid											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Operating Supplies & Expenses	\$ 1,664.68	\$ 5,988.08	\$ 3,329.36	\$ 1,381.74	\$ 18,116.32	\$ 16,650.00	\$ 32,503.00	\$ 23,000.09	\$ 25,150.00	\$ 246,497.55	\$ 735,342.34	\$ 368,642.20	\$ 1,103,984.54	\$ -	\$ 616,876.51	\$ -	\$ 1,720,861.05	
(11) Other-Expense					\$ 50,000.00	\$ 400,000.00				\$ 250,000.00	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ -	\$ 1,354,384.68	\$ -	\$ 2,054,384.68	
(12) Depreciation											\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL OTHER EXPENSES =	\$ 9,514.98	\$ 53,089.85	\$ 19,029.95	\$ 7,580.72	\$ 95,573.44	\$ 576,366.00	\$ 32,503.00	\$ 23,000.09	\$ 391,230.00	\$ 1,802,558.32	\$ 2,900,982.18	\$ 915,286.52	\$ 3,716,268.70	\$ -	\$ 143,848.80	\$ 2,576,558.51	\$ 6,436,676.01	
TOT. PERSONNEL & OTH. EXP. =	\$ 58,561.33	\$ 295,042.71	\$ 101,662.92	\$ 43,012.33	\$ 916,409.26	\$ 851,073.51	\$ 32,503.00	\$ 23,000.09	\$ 556,530.19	\$ 6,668,608.11	\$ 10,960,942.70	\$ 1,920,878.94	\$ 12,781,821.64	\$ -	\$ 1,057,179.32	\$ 3,436,833.52	\$ 17,275,782.17	
IIC. DISTRIBUTED INDIRECT COSTS																		
(a) Other Support Costs (Optional)					\$ 15,000.00	\$ 88,500.00				\$ 150,000.00	\$ 553,500.00	\$ 753,500.00	\$ 303,679.32	\$ 1,057,179.32	\$ -	\$ (1,057,179.32)	\$ (0.00)	
(b) Administration	\$ 6,434.60	\$ 32,418.68	\$ 11,170.51	\$ 4,726.11	\$ 102,341.31	\$ 103,238.38	\$ 3,571.36	\$ 2,527.20	\$ 77,832.06	\$ 793,550.17	\$ 1,276,170.73	\$ 2,160,662.79	\$ 3,436,833.52	\$ -	\$ (3,436,833.52)	\$ -	\$ (0.00)	
TOT. DISTR'D INDIRECT COSTS =	\$ 6,434.60	\$ 32,418.68	\$ 11,170.51	\$ 4,726.11	\$ 117,341.31	\$ 191,738.38	\$ 3,571.36	\$ 2,527.20	\$ 227,632.06	\$ 1,347,050.17	\$ 2,029,670.73	\$ 2,464,342.11	\$ 4,494,012.84	\$ -	\$ -	\$ -	\$ -	
TOTAL ACTUAL OPER. EXPENSES =	\$ 64,995.92	\$ 327,461.39	\$ 112,833.43	\$ 47,738.44	\$ 1,033,750.56	\$ 1,042,811.89	\$ 36,074.36	\$ 25,527.29	\$ 784,162.25	\$ 8,015,658.28	\$ 12,890,613.42	\$ 4,385,221.05	\$ 17,275,834.47	\$ -	\$ 0.00	\$ 0.00	\$ 17,275,782.17	
IID. UNALLOWABLE COSTS																		
TOT. ALLOWABLE OPER. EXP. =	\$ 64,995.92	\$ 327,461.39	\$ 112,833.43	\$ 47,738.44	\$ 1,033,750.56	\$ 1,042,811.89	\$ 36,074.36	\$ 25,527.29	\$ 784,162.25	\$ 8,015,658.28	\$ 12,890,613.42	\$ 4,385,221.05	\$ 17,275,834.47	\$ -	\$ -	\$ -	\$ 17,275,782.17	
III. CAPITAL EXPENDITURES																		
TOT. CAPITAL EXPENDITURES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCE																		
IIIA. Unearned Funds																		
Unearned Funds	\$ (159.17)	\$ (702.30)	\$ (2,355.35)	\$ (8.29)	\$ (563.20)	\$ (147.51)	\$ (346.43)	\$ (548.93)	\$ (162.25)	\$ (37,123.37)	\$ (44,381.24)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IIIB. Funding Allocations																		
Current Year Funding																		
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																
										\$ -	\$ -							
Carry Forward Funding																		
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																
										\$ -	\$ -							
Total Funding Allocations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IIIC. Excess Funds																		
Excess Funds																		
										\$ -	\$ -							
Excess Current Year Funds to be returned to Managing Entity																		
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Carry Forward Funds to be returned to Managing Entity																		
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Provider Name: The Village South
 Audit Period: 7/1/2023 - 6/30/2024

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE**



SAMH COVERED SERVICES or PRO.
 STATE-FUNDED

FUNDING SOURCES & REVENUES	Mental Health										STATE-FUNDED					
	Assessment 01	Case Management 02	In-home & Onsite 08	Medical Services 12	Residential II 19	Residential III 20	Incidental Expenses 28	Recovery Support (Indiv.) 46	Recovery Support (Group) 47	Mental Health Total B	Assessment 01	Case Management 02	In-home & Onsite 08	Intervention (Indiv.) 11	Medical Services 12	Medication-Assisted Tx 13

IA. STATE SAMH FUNDING

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State	Assessment	Case Management	In-home & Onsite	Medical Services	Residential II	Residential III	Incidental Expenses	Recovery Support (Indiv.)	Recovery Support (Group)	Mental Health Total	Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outreach	
MH009	34383-17	F/S		\$ 8,486.65	\$ 91.25	\$ 2,742.10						\$ 11,320.00								
MH07B	34383-17	F	\$ 13,346.36	\$ 61,334.44	\$ 62,238.24		\$ 509,075.92	\$ 51,265.28	\$ 39,900.00	\$ 19,948.50	\$ 3,223.03	\$ 760,331.77								
MS003	34383-17	F/S										\$ -								
MS011	34383-17	F/S										\$ -	\$ 144,333.23	\$ 27,873.99	\$ 410,742.93		\$ 1,838.84	\$ 5,125.68	\$ 12,813.49	
MS027	34383-17	F/S										\$ -								
MS081	34383-17	S										\$ -		\$ 61,551.87	\$ 215,246.13					
MS091	34383-17	S										\$ -								
MSOCN	34383-17	S										\$ -								
MSOTB	34383-17	F										\$ -	\$ 163.58	\$ 3,968.43	\$ 173.56	\$ 55.11				
MSARP	34383-17	F										\$ -								
MSCB5	34383-17	S										\$ -	\$ 44,663.47	\$ 93,106.64	\$ 6,876.01		\$ 1,182.11			
MSSM4	34383-17	F										\$ -								
MSSM5	34383-17	F										\$ -		\$ 24,458.25	\$ 50,406.65		\$ 10,047.99	\$ 29,662.50		
MSSM6	34383-17	F										\$ -	\$ 46,737.62	\$ 189,157.95	\$ 83,995.46	\$ 28,777.93	\$ 60,669.70	\$ 90,622.37		
MSTV2	34383-17	F										\$ -								
												\$ -								
												\$ -								
Total Current Year Funding			\$ 13,346.36	\$ 69,821.09	\$ 62,329.49	\$ 2,742.10	\$ 509,075.92	\$ 51,265.28	\$ 39,900.00	\$ 19,948.50	\$ 3,223.03	\$ 771,651.77	\$ 189,160.28	\$ 257,696.80	\$ 872,603.23	\$ 84,050.57	\$ 41,846.87	\$ 95,457.88	\$ 103,435.86	

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State	Assessment	Case Management	In-home & Onsite	Medical Services	Residential II	Residential III	Incidental Expenses	Recovery Support (Indiv.)	Recovery Support (Group)	Mental Health Total	Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outreach	
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL STATE SAMH FUNDING =

	\$ 13,346.36	\$ 69,821.09	\$ 62,329.49	\$ 2,742.10	\$ 509,075.92	\$ 51,265.28	\$ 39,900.00	\$ 19,948.50	\$ 3,223.03	\$ 771,651.77	\$ 189,160.28	\$ 257,696.80	\$ 872,603.23	\$ 84,050.57	\$ 41,846.87	\$ 95,457.88	\$ 103,435.86		
--	--------------	--------------	--------------	-------------	---------------	--------------	--------------	--------------	-------------	---------------	---------------	---------------	---------------	--------------	--------------	--------------	---------------	--	--

IB. OTHER GOVERNMENT FUNDING

	Assessment	Case Management	In-home & Onsite	Medical Services	Residential II	Residential III	Incidental Expenses	Recovery Support (Indiv.)	Recovery Support (Group)	Mental Health Total	Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outreach
(1) Other State Agency Funding										\$ -							
(2) Medicaid										\$ -			\$ 4,221.78				
(3) Local Government & Match	\$ 1,658.35	\$ 8,675.62	\$ 7,744.75	\$ 340.72	\$ 63,255.24	\$ 6,369.97	\$ 4,957.78	\$ 2,478.70	\$ 400.48	\$ 95,881.61	\$ 23,504.12	\$ 32,020.12	\$ 108,425.34	\$ 10,443.71	\$ 5,199.68	\$ 11,861.12	\$ 12,852.43
(4) Federal Grants and Contracts										\$ -							
(5) In-kind from local gov. only										\$ -							
TOTAL OTHER GOVERNMENT FUNDING =	\$ 1,658.35	\$ 8,675.62	\$ 7,744.75	\$ 340.72	\$ 63,255.24	\$ 6,369.97	\$ 4,957.78	\$ 2,478.70	\$ 400.48	\$ 95,881.61	\$ 23,504.12	\$ 32,020.12	\$ 112,647.12	\$ 10,443.71	\$ 5,199.68	\$ 11,861.12	\$ 12,852.43

IC. ALL OTHER REVENUES

	Assessment	Case Management	In-home & Onsite	Medical Services	Residential II	Residential III	Incidental Expenses	Recovery Support (Indiv.)	Recovery Support (Group)	Mental Health Total	Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outreach
(1) 1st & 2nd Party Payments										\$ -							
(2) 3rd Party Payments (except Medicare)										\$ -							
(3) Medicare										\$ -							
(4) Contributions and Donations										\$ -							
(5) Other										\$ -							
(6) In-kind										\$ -							
TOTAL ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL FUNDING =	\$ 15,004.71	\$ 78,496.71	\$ 70,074.24	\$ 3,082.82	\$ 572,331.16	\$ 57,635.25	\$ 44,857.78	\$ 22,427.20	\$ 3,623.51	\$ 867,533.38	\$ 212,664.40	\$ 289,716.92	\$ 985,250.35	\$ 94,494.28	\$ 47,046.55	\$ 107,319.00	\$ 116,288.29
------------------------	--------------	--------------	--------------	-------------	---------------	--------------	--------------	--------------	-------------	---------------	---------------	---------------	---------------	--------------	--------------	---------------	---------------

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



ACTUAL EXPENSES AND REVENUES																	
FUNDING SOURCES & REVENUES	Substance Abuse										Total for State SAMH-Funded Covered Services or Projects (B+C)	Total for Non-State-Funded Covered Services or Projects (D+E)	Total for All Covered Services or Projects (D+E)	Non-SAMH Covered Services or Projects (F+G)	Total Funding (F+G)		
	Residential II	Residential III	Supported Employment	Incidental Expenses	Recovery Support (Indiv.)	Recovery Support (Group)	FIT Team	Care Coordination	Federal Project Grant	Cost Reimbursement						Other Bundled Projects	Substance Abuse Total
A	19	20	25	28	46	47	A2	A4	A7	B3	C0	C	D	E	F	G	H

IA. STATE SAMH FUNDING

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State															
MH009	34383-17	F/S											\$ -	\$ 11,320.00		\$ 11,320.00	\$ 11,320.00
MH0TB	34383-17	F											\$ -	\$ 760,331.77		\$ 760,331.77	\$ 760,331.77
MS003	34383-17	F/S	\$ 304,951.20	\$ 107,486.72									\$ 412,437.92	\$ 412,437.92		\$ 412,437.92	\$ 412,437.92
MS011	34383-17	F/S			\$ 25,889.47	\$ 166,210.00	\$ 8,613.00	\$ 57.75					\$ 158,849.22	\$ 962,347.60		\$ 962,347.60	\$ 962,347.60
MS027	34383-17	F/S	\$ 374,090.15	\$ 87,089.84									\$ 461,779.99	\$ 461,779.99		\$ 461,779.99	\$ 461,779.99
MS081	34383-17	S		\$ 368,412.24		\$ 54,245.00	\$ 14,289.00						\$ 713,744.24	\$ 713,744.24		\$ 713,744.24	\$ 713,744.24
MS091	34383-17	S						\$ 800,000.00					\$ 800,000.00	\$ 800,000.00		\$ 800,000.00	\$ 800,000.00
MS0CN	34383-17	S							\$ 132,000.00				\$ 132,000.00	\$ 132,000.00		\$ 132,000.00	\$ 132,000.00
MS0TB	34383-17	F	\$ 207,463.36	\$ 24,588.82		\$ 6,975.00	\$ 857.01	\$ 1,121.10					\$ 245,365.97	\$ 245,365.97		\$ 245,365.97	\$ 245,365.97
MSARP	34383-17	F	\$ 94,234.92	\$ 231,545.60									\$ 325,780.52	\$ 325,780.52		\$ 325,780.52	\$ 325,780.52
MSCBS	34383-17	S	\$ 198,468.24			\$ 23,579.97	\$ 25,630.00	\$ 7,257.36			\$ 300,000.00		\$ 700,763.80	\$ 700,763.80		\$ 700,763.80	\$ 700,763.80
MSSM4	34383-17	F							\$ 100,000.00				\$ 100,000.00	\$ 100,000.00		\$ 100,000.00	\$ 100,000.00
MSSM5	34383-17	F	\$ 41,493.36			\$ 1,680.00	\$ 2,355.25						\$ 160,104.00	\$ 160,104.00		\$ 160,104.00	\$ 160,104.00
MSSM6	34383-17	F	\$ 12,997.92			\$ 1,966.00	\$ 3,503.50		\$ 172,193.91				\$ 690,622.36	\$ 690,622.36		\$ 690,622.36	\$ 690,622.36
MSTV2	34383-17	F				\$ 82,847.00							\$ 82,847.00	\$ 82,847.00		\$ 82,847.00	\$ 82,847.00
													\$ -	\$ -		\$ -	\$ -
													\$ -	\$ -		\$ -	\$ -
Total Current Year Funding			\$ 1,234,299.15	\$ 819,123.22	\$ 25,889.47	\$ 337,502.97	\$ 55,247.76	\$ 8,436.21	\$ 800,000.00	\$ 132,000.00	\$ 272,193.91	\$ 158,849.22	\$ 300,000.00	\$ 5,787,793.40	\$ 6,559,445.17	\$ 6,559,445.17	\$ 6,559,445.17

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State															
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SAMH FUNDING =			\$ 1,234,299.15	\$ 819,123.22	\$ 25,889.47	\$ 337,502.97	\$ 55,247.76	\$ 8,436.21	\$ 800,000.00	\$ 132,000.00	\$ 272,193.91	\$ 158,849.22	\$ 300,000.00	\$ 5,787,793.40	\$ 6,559,445.17	\$ 6,559,445.17	\$ 6,559,445.17

IB. OTHER GOVERNMENT FUNDING																	
(1) Other State Agency Funding														\$ -	\$ -	\$ -	\$ -
(2) Medicaid														\$ 4,221.78	\$ 4,221.78	\$ 4,221.78	\$ 4,221.78
(3) Local Government & Match	\$ 153,367.87	\$ 101,780.18	\$ 3,216.90	\$ 41,936.44	\$ 6,864.81	\$ 1,048.24	\$ 99,404.02	\$ 16,401.66	\$ 33,821.43	\$ 19,737.81	\$ 37,276.51	\$ 719,162.39	\$ 815,044.00	\$ 815,044.00	\$ 815,044.00	\$ 815,044.00	\$ 815,044.00
(4) Federal Grants and Contracts														\$ -	\$ -	\$ -	\$ -
(5) In-kind from local govt. only														\$ -	\$ -	\$ -	\$ -
TOTAL OTHER GOVERNMENT FUNDING =	\$ 153,367.87	\$ 101,780.18	\$ 3,216.90	\$ 41,936.44	\$ 6,864.81	\$ 1,048.24	\$ 99,404.02	\$ 16,401.66	\$ 33,821.43	\$ 19,737.81	\$ 37,276.51	\$ 723,384.17	\$ 819,265.78	\$ 819,265.78	\$ 819,265.78	\$ 819,265.78	\$ 819,265.78

IC. ALL OTHER REVENUES																	
(1) 1st & 2nd Party Payments	\$ 143,149.41	\$ 2,009.29												\$ 145,158.70	\$ 145,158.70	\$ 145,158.70	\$ 145,158.70
(2) 3rd Party Payments (except Medicare)														\$ -	\$ -	\$ -	\$ -
(3) Medicare														\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations														\$ -	\$ -	\$ -	\$ -
(5) Other														\$ 126,000.00	\$ 126,000.00	\$ 126,000.00	\$ 126,000.00
(6) In-kind														\$ 1,091,471.71	\$ 1,091,471.71	\$ 1,091,471.71	\$ 1,091,471.71
TOTAL ALL OTHER REVENUES =	\$ 143,149.41	\$ 2,009.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,158.70	\$ 145,158.70	\$ 1,217,471.71	\$ 1,362,630.41
TOTAL FUNDING =	\$ 1,530,816.43	\$ 922,912.69	\$ 29,106.37	\$ 379,439.41	\$ 62,112.57	\$ 9,484.45	\$ 899,404.02	\$ 148,401.66	\$ 306,015.34	\$ 178,587.03	\$ 337,276.51	\$ 6,656,336.27	\$ 7,523,869.65	\$ 1,217,471.71	\$ 8,741,341.36	\$ -	\$ 8,741,341.36

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE**

SAMH COVERED SERVICES

EXPENSE CATEGORIES	Mental Health										Assessment	Case Management	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outreach
	01	02	08	12	19	20	28	46	47	B							

IIA. PERSONNEL EXPENSES

(1) Salaries	\$ 35,855.68	\$ 34,254.99	\$ -	\$ 236,819.96	\$ 14,575.99	\$ 20,000.00	\$ 11,486.10	\$ 2,950.00	\$ 355,942.73	\$ 108,322.36	\$ 126,152.32	\$ 496,238.39	\$ 51,454.44	\$ 16,297.84	\$ 56,297.84	\$ 64,414.87
(2) Fringe Benefits	\$ -	\$ 6,784.25	\$ 6,481.39	\$ -	\$ 44,808.70	\$ 2,757.92	\$ 3,784.20	\$ 2,173.29	\$ 558.17	\$ 67,347.92	\$ 20,495.67	\$ 23,869.28	\$ 93,893.27	\$ 9,735.69	\$ 3,083.71	\$ 10,652.11
TOTAL PERSONNEL EXPENSES =	\$ -	\$ 42,639.93	\$ 40,736.38	\$ -	\$ 281,628.66	\$ 17,333.92	\$ 23,784.20	\$ 13,659.39	\$ 3,508.17	\$ 423,290.65	\$ 128,818.03	\$ 150,021.60	\$ 590,131.65	\$ 61,190.13	\$ 19,381.55	\$ 66,949.95

II.B. OTHER EXPENSES

(1) Building Occupancy	\$ 1,505.04	\$ 3,088.05	\$ -	\$ 49,505.02	\$ 8,600.67	\$ -	\$ 474.48	\$ -	\$ 63,173.26	\$ 6,948.04	\$ 5,554.81	\$ 21,184.16	\$ 2,033.03	\$ 4,002.40	\$ 4,002.40	\$ 3,335.33
(2) Professional Services	\$ -	\$ -	\$ -	\$ 6,318.59	\$ -	\$ -	\$ -	\$ -	\$ 6,318.59	\$ 2,100.00	\$ 12,993.00	\$ 16,189.28	\$ 6,833.00	\$ 14,000.09	\$ 15,422.09	\$ 12,851.74
(3) Travel	\$ 17.34	\$ 2,539.82	\$ -	\$ 476.21	\$ 63.49	\$ -	\$ 6.31	\$ -	\$ 3,103.18	\$ 5,714.54	\$ 64.01	\$ 29,842.59	\$ -	\$ -	\$ -	\$ -
(4) Equipment	\$ 170.97	\$ 5,499.90	\$ -	\$ 1,961.99	\$ 261.60	\$ -	\$ 68.45	\$ -	\$ 7,962.90	\$ 12,374.64	\$ 631.01	\$ 40,088.06	\$ -	\$ -	\$ -	\$ -
(5) Food Services	\$ 9,453.87	\$ 35.83	\$ -	\$ 69,272.59	\$ 9,094.88	\$ -	\$ 1,183.06	\$ -	\$ 89,040.22	\$ 80.61	\$ 34,892.36	\$ 420.96	\$ -	\$ -	\$ -	\$ -
(6) Medical and Pharmacy	\$ 15,491.32	\$ 5,355.94	\$ 3,603.07	\$ 14,151.78	\$ 5,886.90	\$ -	\$ 696.09	\$ -	\$ 45,185.10	\$ 8,106.81	\$ 19,767.73	\$ 29,925.55	\$ -	\$ -	\$ -	\$ -
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Insurance	\$ 7.15	\$ -	\$ -	\$ 80.48	\$ 10.73	\$ -	\$ -	\$ -	\$ 98.36	\$ -	\$ 26.38	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Operating Supplies & Expenses	\$ 3,902.88	\$ 2,925.89	\$ 3,000.00	\$ 35,425.48	\$ 5,196.73	\$ 15,500.00	\$ 2,603.00	\$ -	\$ 68,553.98	\$ 6,583.18	\$ 8,297.51	\$ 28,878.80	\$ 6,184.30	\$ 362.84	\$ 362.84	\$ 502.37
(11) Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER EXPENSES =	\$ 15,491.32	\$ 20,413.19	\$ 17,692.55	\$ 3,000.00	\$ 177,192.14	\$ 29,115.01	\$ 15,500.00	\$ 5,031.39	\$ -	\$ 283,435.59	\$ 41,907.82	\$ 82,228.81	\$ 196,529.40	\$ 15,050.33	\$ 18,365.33	\$ 19,787.32

TOT. PERSONNEL & OTH. EXP. =

	\$ 15,491.32	\$ 63,053.12	\$ 58,428.93	\$ 3,000.00	\$ 458,820.80	\$ 46,448.93	\$ 39,284.20	\$ 18,690.78	\$ 3,508.17	\$ 706,726.24	\$ 170,725.86	\$ 232,248.42	\$ 786,661.05	\$ 76,240.46	\$ 37,746.88	\$ 86,737.27
--	--------------	--------------	--------------	-------------	---------------	--------------	--------------	--------------	-------------	---------------	---------------	---------------	---------------	--------------	--------------	--------------

II.C. DISTRIBUTED INDIRECT COSTS

(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Administration	\$ 1,702.15	\$ 6,928.14	\$ 6,420.05	\$ 329.63	\$ 50,414.27	\$ 5,103.71	\$ 4,316.47	\$ 2,053.70	\$ 385.47	\$ 77,653.60	\$ 18,759.00	\$ 25,518.97	\$ 86,436.68	\$ 8,377.14	\$ 4,147.55	\$ 9,530.51
TOT. DISTR'D INDIRECT COSTS =	\$ 1,702.15	\$ 6,928.14	\$ 6,420.05	\$ 329.63	\$ 50,414.27	\$ 5,103.71	\$ 4,316.47	\$ 2,053.70	\$ 385.47	\$ 77,653.60	\$ 18,759.00	\$ 25,518.97	\$ 86,436.68	\$ 8,377.14	\$ 4,147.55	\$ 9,530.51

TOTAL ACTUAL OPER. EXPENSES =

	\$ 17,193.47	\$ 69,981.26	\$ 64,848.98	\$ 3,329.63	\$ 509,235.07	\$ 51,552.64	\$ 43,600.67	\$ 20,744.48	\$ 3,893.64	\$ 784,379.84	\$ 189,484.86	\$ 257,767.39	\$ 873,097.73	\$ 84,617.61	\$ 41,894.43	\$ 96,267.78
--	--------------	--------------	--------------	-------------	---------------	--------------	--------------	--------------	-------------	---------------	---------------	---------------	---------------	--------------	--------------	--------------

II.D. UNALLOWABLE COSTS

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

TOT. ALLOWABLE OPER. EXP. =

	\$ 17,193.47	\$ 69,981.26	\$ 64,848.98	\$ 3,329.63	\$ 509,235.07	\$ 51,552.64	\$ 43,600.67	\$ 20,744.48	\$ 3,893.64	\$ 784,379.84	\$ 189,484.86	\$ 257,767.39	\$ 873,097.73	\$ 84,617.61	\$ 41,894.43	\$ 96,267.78
--	--------------	--------------	--------------	-------------	---------------	--------------	--------------	--------------	-------------	---------------	---------------	---------------	---------------	--------------	--------------	--------------

II.E. CAPITAL EXPENDITURES

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS

IIIA. Unearned Funds	\$ (3,847.11)	\$ (160.17)	\$ (2,519.49)	\$ (587.53)	\$ (159.15)	\$ (287.36)	\$ (3,700.67)	\$ (795.98)	\$ (670.61)	\$ (12,728.07)	\$ (324.58)	\$ (70.59)	\$ (494.50)	\$ (567.04)	\$ (47.56)	\$ (809.90)
-----------------------------	---------------	-------------	---------------	-------------	-------------	-------------	---------------	-------------	-------------	----------------	-------------	------------	-------------	-------------	------------	-------------

IIIB. Funding Allocations

Current Year Funding		Funding Source:
Expenditure Report OCA#	Provider Subcontract#	F-Federal S-State F/S-Federal and State
		\$ -
Carry Forward Funding		Funding Source:
Expenditure Report OCA#	Provider Subcontract#	F-Federal S-State F/S-Federal and State
		\$ -
Total Funding Allocations		\$ -

IIIC. Excess Funds

Excess Funds	\$ -
Excess Current Year Funds to be returned to Managing Entity	\$ -
Excess Carry Forward Funds to be returned to Managing Entity	\$ -

**AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES**



Provider Name: The Village South
Audit Period: 7/1/2023 - 6/30/2024

EXPENSE CATEGORIES	A	19	20	25	28	46	47	A2	A4	A7	B3	C0	C	D	E	F	G	H	I	J													
	Residential II	Residential III	Supported Employment	Incidental Expenses	Recovery Support (Indiv.)	Recovery Support (Group)	FIT Team	Care Coordination	Federal Project Grant	Cost Reimbursement	Other Bundled Projects	Substance Abuse Total	Total for State SAMH-Funded State-Funded Covered Services	Total for Non-Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses														
Substance Abuse																																	
	\$ 530,159.81	\$ 317,330.25	\$ 20,000.00	\$ 170,000.00	\$ 32,468.07	\$ 5,126.10	\$ 524,198.75	\$ 90,556.86	\$ 185,037.88	\$ 220,047.13	\$ 107,691.13	\$ 623,382.40	\$ 6,906.01	\$ 38,611.35	\$ 202,165.70	\$ 377,372.31	\$ 377,372.31	\$ 202,165.70	\$ 3,764.20	\$ 32,165.70	\$ 6,143.28	\$ 969.91	\$ 99,183.65	\$ 17,134.26	\$ 35,011.01	\$ 38,798.05	\$ 567,451.34	\$ 634,719.22	\$ 839,519.22	\$ 14,531.60	\$ 13,825.72	\$ 867,876.53	\$ 4,586,842.84
	\$ 630,471.35	\$ 377,372.31	\$ 20,000.00	\$ 170,000.00	\$ 32,468.07	\$ 5,126.10	\$ 524,198.75	\$ 90,556.86	\$ 185,037.88	\$ 220,047.13	\$ 107,691.13	\$ 623,382.40	\$ 6,906.01	\$ 38,611.35	\$ 202,165.70	\$ 377,372.31	\$ 377,372.31	\$ 202,165.70	\$ 3,764.20	\$ 32,165.70	\$ 6,143.28	\$ 969.91	\$ 99,183.65	\$ 17,134.26	\$ 35,011.01	\$ 38,798.05	\$ 567,451.34	\$ 634,719.22	\$ 839,519.22	\$ 14,531.60	\$ 13,825.72	\$ 867,876.53	\$ 4,586,842.84
	\$ 530,159.81	\$ 317,330.25	\$ 20,000.00	\$ 170,000.00	\$ 32,468.07	\$ 5,126.10	\$ 524,198.75	\$ 90,556.86	\$ 185,037.88	\$ 220,047.13	\$ 107,691.13	\$ 623,382.40	\$ 6,906.01	\$ 38,611.35	\$ 202,165.70	\$ 377,372.31	\$ 377,372.31	\$ 202,165.70	\$ 3,764.20	\$ 32,165.70	\$ 6,143.28	\$ 969.91	\$ 99,183.65	\$ 17,134.26	\$ 35,011.01	\$ 38,798.05	\$ 567,451.34	\$ 634,719.22	\$ 839,519.22	\$ 14,531.60	\$ 13,825.72	\$ 867,876.53	\$ 4,586,842.84

IA. PERSONNEL EXPENSES	(1) Building Occupancy	(2) Professional Services	(3) Travel	(4) Equipment	(5) Food Services	(6) Medical and Pharmacy	(7) Subcontracted Services	(8) Insurance	(9) Inpatient Paid	(10) Operating Supplies & Expenses	(11) Other-Expenses	(12) Dental Items	TOTAL OTHER EXPENSES	TOTAL PERSONNEL & OTH. EXP.	NO. DISTRIBUTED INDIRECT COSTS (Optional)	TOT. DISTRTD INDIRECT COSTS	TOTAL ACTUAL OPER. EXPENSES	NO. UNALLOWABLE COSTS	TOT. ALLOWABLE OPER. EXP.
	\$ 122,122.76	\$ 52,109.30	\$ 6,929.98	\$ 9,165.93	\$ 318,320.75	\$ 11,805.65	\$ 11,805.65	\$ 375.57	\$ 10,235.58	\$ 522,328.84	\$ 787,133.42	\$ 867,133.42	\$ 3,119,389.73	\$ 1,133,130.59	(0.00)	\$ (0.00)	\$ 1,257,636.61	\$ 8,574,109.11	\$ 1,257,636.61

III. UNREARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	III. Unearned Funds	III.C. Excess Funds	Total Funding Allocations	Carry Forward Funding	Report OCA#	Expendure Report OCA#	Funding Source: F-Federal	F-Federal and State	Report OCA#	Expendure Report OCA#	Funding Source: F-Federal	F-Federal and State	Report OCA#	Expendure Report OCA#	Funding Source: F-Federal	F-Federal and State	Report OCA#	Expendure Report OCA#	Funding Source: F-Federal	F-Federal and State	
	\$ (23,237.46)	\$ (427.54)	\$ (2,707.56)	\$ (8,364.54)	\$ (2,535.06)	\$ (1,546.47)	\$ (3,015.40)	\$ (1,102.93)	\$ (24.15)	\$ (2,083.08)	\$ (708.16)	\$ (49,283.64)	\$ (62,011.72)								

Provider Name: Village South PPG
 Audit Period: 7/1/2023 - 6/30/2024

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE**



STATE-FUNDED											
FUNDING SOURCES & REVENUES A	Mental Health	Substance Abuse				Substance Abuse Total C	Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State-Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
	Mental Health Total B	Prevention - Indicated 48	Prevention - Selective 49	Prevention - Universal Direct 50	Prevention - Universal Indirect 51						
IA. STATE SAMH FUNDING											
Current Year Funding											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MSOPP	P-05	F	\$ -	\$ 5,327.05	\$ 76,511.96	\$ 40,531.82	\$ 27,629.16	\$ 149,999.99	\$ 149,999.99	\$ -	\$ 149,999.99
Total Current Year Funding			\$ -	\$ 5,327.05	\$ 76,511.96	\$ 40,531.82	\$ 27,629.16	\$ 149,999.99	\$ 149,999.99	\$ -	\$ 149,999.99
Carry Forward Funding											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SAMH FUNDING =			\$ -	\$ 5,327.05	\$ 76,511.96	\$ 40,531.82	\$ 27,629.16	\$ 149,999.99	\$ 149,999.99	\$ -	\$ 149,999.99
IB. OTHER GOVERNMENT FUNDING											
(1) Other State Agency Funding			\$ -					\$ -	\$ -	\$ -	\$ -
(2) Medicaid			\$ -					\$ -	\$ -	\$ -	\$ -
(3) Local Government			\$ -					\$ -	\$ -	\$ -	\$ -
(4) Federal Grants and Contracts			\$ -					\$ -	\$ -	\$ -	\$ -
(5) In-kind from local govt. only			\$ -					\$ -	\$ -	\$ -	\$ -
TOTAL OTHER GOVERNMENT FUNDING =			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments			\$ -					\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)			\$ -					\$ -	\$ -	\$ -	\$ -
(3) Medicare			\$ -					\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations			\$ -					\$ -	\$ -	\$ -	\$ -
(5) Other			\$ -					\$ -	\$ -	\$ -	\$ -
(6) In-kind			\$ -					\$ -	\$ -	\$ -	\$ -
TOTAL ALL OTHER REVENUES =			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING =			\$ -	\$ 5,327.05	\$ 76,511.96	\$ 40,531.82	\$ 27,629.16	\$ 149,999.99	\$ 149,999.99	\$ -	\$ 149,999.99



ACTUAL EXPENSES AND REVENUES SCHEDULE

ADULT SCHEDULE
Audit Period: 7/1/2023 - 6/30/2024
Provider Name: Village South PG

Table with columns for Expense Categories (A) and sub-categories (B-J). Rows include Mental Health, Prevention-Indicated, Prevention-Selective, Prevention-Universal, and Substance Abuse. Subtotal for SAMH Covered Services is \$193,223.07.

Table with columns for Personnel Expenses (I), Other Expenses (II), Personnel & Other Exp. (III), District Indirect Costs (IV), District Indirect Costs (V), Unallowable Costs (VI), Allowable Oper. Exp. (VII), Capital Expenditures (VIII), and Total Actual Oper. Expenses (IX).

Table with columns for Unearned Funds (III), Funding Allocations (II), and Excess Funds (I). Shows funding sources and allocations for current and carry-forward periods.

**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, 2024, 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 9, 2024.

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 9, 2024



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, 2024. 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 and state projects for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.650, Rules of the Auditor General will always detect material

noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance 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 and Chapter 10.650, Rules of the Auditor General, 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 9, 2024

Roos & McNabb CPA's PC