Community-Based Organization (CBO) Grant Application

Submitted on	11 May 2026, 4:49PM
Receipt number	CBOG88
Related form version	8

Grant Overview

Grant Overview Acknowledgement	I acknowledge and accept the terms of the grant program

Applicant Information

Organization Name	The Village South, Inc.
Organization Address	5605 NW 82nd Avenue, Doral, FL 33166 No coordinates found
Unit Number	
Contact Person	Dustin Forman, director of Community Engagement
Telephone	954-477-9349
Email	dustin.forman@westcare.com
Federal Employer ID Number (FEIN) number	59-1452736
Florida Corporation Number	725121
Non-Profit Organization Type	501 (c)(3)
Year of Incorporation	12/28/1972

Organization Document Upload

State of Florida Certificate of Incorporation	WCVS CoGS 2026.pdf
Federal 501 (c)(3) Determination Letter	IRS letter. 501C3.pdf

Federal 501 (c)(6) Determination Letter	
State of Florida Solicitation of Contribution Confirmation Letter	Charitable Certificate CH1218 2026.pdf
Certificate of Use from City of Doral	Doral CU_MDC 202520250624_144609_2938609.PDF
Internal Revenue Service (IRS) Form 990	VS Complete Return for 23.pdf
Financial Statement	6-30-25 VS Financial Statement.pdf

Vendor Registration Document Upload

IRS Form W-9	W9.pdf
Vendor Registration Documents	Certified Vendor Application.pdf

Executive Project Summary

Name of the community based organization, its mission and goals:	Since 1978, The Village South has provided behavioral health and crisis response services to South Florida families. Through the Mobile Response Team (MRT), TVS served 138 individuals in Doral during FY24-25, including 60 youth in crisis. MRT provides rapid, trauma-informed intervention, crisis stabilization, and ambulance transport services that reduce law enforcement involvement and connect Doral youth and families to appropriate mental health care.
Why is the program/project needed in Doral?	Mental health crises among children and youth continue to impact Doral families, schools, and first responders. During FY24-25, MRT responded to 138 crisis calls in Doral, with 37.2% involving children and youth and 23% resulting in Baker Act placement. The program is needed to provide rapid, trauma-informed behavioral health response, reduce law enforcement involvement, support safe ambulance transport, and connect families to appropriate mental health care.
Provide narrative detailing the program/project, the objectives and targeted Doral community:	The Mobile Response Team (MRT) provides rapid, trauma-informed crisis intervention and ambulance transport coordination for 20 children and youth experiencing behavioral health crises in Doral. The project objective is to increase safe diversion from law enforcement involvement and connect youth to appropriate care. Success will be measured through the number of Doral residents served, response times, ambulance transports completed, diversion rates, and linkage to behavioral health services.
How will the success of the program be measured?	Program success will be measured through the number of Doral residents served, response times, ambulance transports completed for children in crisis, diversion from law enforcement involvement, and linkage to behavioral health services. During FY24-25, MRT achieved a 77% diversion rate in Doral and

responded to crises in an average of 52 minutes. Data is tracked through MRT call records, transport documentation, and service referrals.

How much is the total program/project cost and how much of that cost is being requested from the City?

The total Mobile Response Team Program cost is $4,161,861; we are requesting $7,000 from the City. Funding will support ambulance transportation for 20 children in Doral experiencing behavioral health crises who require transport to a receiving facility for stabilization and assessment. Funds will offset transportation costs associated with MRT crisis response services for Doral residents ages 0–17.

Proposed project date	10/01/2026

Project Description

Provide a detailed description of the project for which funding is requested:	Funding will support specialized ambulance transportation for Doral youth ages 0–17 experiencing behavioral health crises who require transport to receiving facilities for stabilization. This service is funded directly by MRT, not insurance or county funding, and provides a less traumatic alternative to police transport. The project objective is to ensure a safe, trauma-informed crisis response that reduces law enforcement involvement and improves access to mental health care.

Budget

Total Project Budget (Enter Dollar Amount)	7000
Other Funding Sources:	4161861

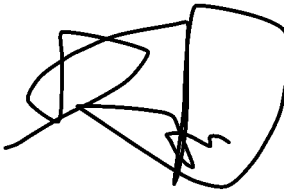
Project Budget Form

	Fill Form Online
Upload Project Budget Form	
Project / Program Category	Health

Provide more information below if you selected "Other":

Authorized Signer Information

First Name	Islem
Last Name	Pardinas

Job Title	Vice President of Operations, Miami-Dade
Telephone	305-310-8294
Email	Islem.pardinas@westcare.com
Authorized Signer	 Link to signature

State of Florida
Department of State

I certify from the records of this office that THE VILLAGE SOUTH, INC. is a corporation organized under the laws of the State of Florida, filed on December 28, 1972.

The document number of this corporation is 725121.

I further certify that said corporation has paid all fees due this office through December 31, 2026, that its most recent annual report/uniform business report was filed on January 8, 2026, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the Eighth day of January, 2026

Secretary of State

Tracking Number: 6651664052CC

To authenticate this certificate,visit the following site,enter this number, and then follow the instructions displayed.

https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248222119
Feb. 11, 2015 LTR 4168C 0
59-1452736 000000 00
00020180
BODC: TE

VILLAGE SOUTH INC
% AURELIO F MORRELL
169 E FLAGLER ST STE 1300
MIAMI FL 33131

011276

Employer Identification Number: 59-1452736
Person to Contact: Kaye Keyes
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 02, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in May, 1978.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248222119
Feb. 11, 2015 LTR 4168C 0
59-1452736 000000 00
00020181

VILLAGE SOUTH INC
% AURELIO F MORRELL
169 E FLAGLER ST STE 1300
MIAMI FL 33131

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Norma J. Brudwick

Norma J. Brudwick, Field Director
Accounts Management

Division of Consumer Services
(850) 410-3800

The Rhodes Building
2005 Apalachee Parkway
Tallahassee, Florida 32399-6500

Florida Department of Agriculture and Consumer Services

Commissioner Wilton Simpson

March 17, 2026 **Refer To: CH1218**

VILLAGE SOUTH, INC.
5200 BLUE LAGOON DRIVE, SUITE 445
MIAMI, FL 33126

RE: VILLAGE SOUTH, INC.
REGISTRATION#: CH1218
EXPIRATION DATE: February 23, 2027

Dear Sir or Madam:

The above-named organization/sponsor has complied with the registration requirements of Chapter 496, Florida Statutes, the Solicitation of Contributions Act. A COPY OF THIS LETTER SHOULD BE RETAINED FOR YOUR RECORDS.

Every charitable organization or sponsor which is required to register under s. 496.405 must conspicuously display the registration number issued by the Department and in capital letters the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution:

"A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE."

The Solicitation of Contributions Act requires an annual renewal statement to be filed on or before the date of expiration of the previous registration.

Thank you for your cooperation. If we may be of further assistance, please contact the Solicitation of Contributions section.

Sincerely,

Keith Steverson
Regulatory Consultant
850-410-3833
Fax: 850-410-3804
E-mail: keith.steverson@fdacs.gov

CERTIFICATE OF USE

ISSUE DATE: 06/25/2025

CERT-006152-2025

The Village South, Inc.

Not for Profit (Administrative Office)

5605 NW 82 AVE
Doral, FL 33166-4000

THE BUILDING ERECTED AND/OR ALTERED UPON THE ABOVE PREMISES HAS BEEN COMPLETED IN ACCORDANCE WITH ZONING AND CODE REQUREMENTS AND WITH PLANS AND/OR SPECIFICATIONS SUBMITTED TO THE CITY OF DORAL COMMUNITY DEVELOPMENT DEPARTMENT. THIS CERTIFICATE IS ISSUED TO THE ABOVE-NAMED APPLICANT FOR THE ABOVE-NAMED LOCATION ONLY UPON THE EXPRESS CONDITION THAT THE APPLCANT WILL ABIDE BY AND COMPLY WITH ALL APPLICABLE ORDINANCES AND/OR BUILDING CODES PERTAINING TO THE ERECTION, CONTRUCTION, ALTERATION, REMODELING, OR USE OF BUILDINGS OR STRUCTURES.

Square Footage: 21816

No. of Seats/Tables: 0

No of Units/Spaces:

Doral Restrictions: NO RETAIL SALES, NO OUTSIDE STORAGE OR DISPLAYS, DRY USE ONLY, OFFICE USE ONLY.

Guillermo De Nacimiento

Acting Assistant Planning & Zoning Director

PLANNING AND ZONING DEPARTMENT

MIAMI-DADE COUNTY

APPROVAL OF MUNICIPAL APPLICATION
FOR CERTIFICATE OF USE OR BUSINESS LICENSE

FOLIO: 3530220000310
CERT NO: MU25004719
ZONING DISTRICT: I
DATE OF ISSUANCE: June 24,2025
MUNICIPAL APPLICATION NO:
PROCESS NO: MU25004719

THIS APPROVAL MUST BE POSTED ON PREMISES

CORP NAME / DBA:	THE VILLAGE SOUTH, INC.
BUSINESS ADDRESS:	5605 NW 82 AVE
BUSINESS USE:	OFFICE USE ONLY
USE SPECIFICS:	ADMIN OFFICE ONLY FOR BEHAVIORAL HEALTH AND SUBSTANCE USE COUNSELING, STAFF ONLY.
LEGAL DESCRIPTION:	22 53 40 1.544 AC W264.368FT OF S1/2 OF N1/2 OF NW1/4 OF NE1/4 LESS S & W35FT AKA LOTS 19 & 20 BLK 1 LOT SIZE 67421 SQ FT F/A/U 30 3022 000 0300 & 0310 OR 19634-0917 0401 4

CONDITIONS

(CUFR)	LIFE SAFETY PERMIT 25126-01530; BUSINESS OCCUPANCY
(DECU)	OFFICE USE ONLY. NO OCCUPATIONAL OR PHYSICAL THERAPY ALLOWED.
(RER)	THIS MIAMI-DADE APPROVAL OF A MUNICIPAL CERTIFICATE OF USE IS VALID FOR AN UNLIMITED TIME OR AS INDICATED BELOW PROVIDED THERE ARE NO CHANGES TO THE USE, BUSINESS NAME OR OWNERSHIP; OR EXPANSIONS, ALTERATIONS OR ADDITIONS TO THE APPROVED USE. ALL CHANGES LISTED ABOVE WILL REQUIRE ISSUANCE OF A NEW CERTIFICATE OF USE.
(RER)	THIS MIAMI-DADE APPROVAL OF A MUNICIPAL CERTIFICATE OF USE DOES NOT RELIEVE THE APPLICANT FROM COMPLIANCE WITH ANY FEDERAL, STATE, OR LOCAL REGULATIONS.
(RER)	YOU ARE ALSO REQUIRED TO ALLOW MIAMI-DADE COUNTY INSPECTORS ACCESS AT ANY REASONABLE TIME TO CONDUCT AN INSPECTION.

2023 TAX RETURN

Client Copy

Client: 9202RR

Prepared for:
THE VILLAGE SOUTH, INC
PO BOX 94738
LAS VEGAS, NV 89193
7023852090

Prepared by:
ROLAND M. ROOS
ROOS AND MCNABB CPAS A PROFESSIONAL CORPORATION
4384 E ASHLAN AVE, STE 107
FRESNO, CA 93726
(559) 226-2209

Date: February 3, 2025

Comments:

Route to: _____ _____ _____ _____

2023 Exempt Org. Return
prepared for:

THE VILLAGE SOUTH, INC
PO BOX 94738
LAS VEGAS, NV 89193

ROOS AND MCNABB CPAS A PROFESSIONAL CORPORATION
4384 E ASHLAN AVE, STE 107
FRESNO, CA 93726

ROOS AND MCNABB CPAS A PROFESSIONAL CORPORATION
4384 E ASHLAN AVE, STE 107
FRESNO, CA 93726
(559) 226-2209

February 3, 2025

THE VILLAGE SOUTH, INC
PO BOX 94738
LAS VEGAS, NV 89193

Dear Client:

Your 2023 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

ROLAND M. ROOS

THE VILLAGE SOUTH, INC 59-1452736

	2023	2022	Diff
REVENUE			
Contributions and grants	26,437,626	20,182,730	6,254,896
Program service revenue	0	717,699	-717,699
Total revenue	26,437,626	20,900,429	5,537,197
EXPENSES			
Salaries, other compen., emp. benefits	16,523,728	13,093,468	3,430,260
Other expenses	9,345,276	7,080,418	2,264,858
Total expenses	25,869,004	20,173,886	5,695,118
NET ASSETS OR FUND BALANCES			
Revenue less expenses	568,622	726,543	-157,921
Total assets at end of year	33,946,466	35,232,355	-1,285,889
Total liabilities at end of year	15,620,290	17,474,801	-1,854,511
Net assets/fund balances at end of year	18,326,176	17,757,554	568,622

THE VILLAGE SOUTH, INC 59-1452736

Forms needed for this return

Federal: 990, Sch A, Sch D, Sch J, Sch O, Sch R, 4562

Carryovers to 2024

None

THE VILLAGE SOUTH, INC 59-1452736

The organization's Federal tax return is NOT FINISHED until you complete the following instructions.

Prior to transmission of the return

Form 990
The organization should review their Federal Return along with any accompanying schedules and statements.

Paperless e-file
The organization should read, sign and date the Form 8879-TE, IRS e-file Signature Authorization.

Even Return
No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.
Within several hours, access the program and get your first acknowledgement (ACK) that the program has received your transmission file.

Access the program again after 24 and then 48 hours to receive your Federal ACKs.

Keep a signed copy of Form 8879-TE, IRS e-file Signature Authorization in your files for 3 years.

Do not mail:

Form 8879-TE IRS e-file Signature Authorization

The organization's Federal tax return is NOT FINISHED until you complete the following instructions.

Prior to transmission of the return

Form 8868
No signature is required with Form 8868.

Even Return
No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.
Within several hours, access the program and get your first acknowledgement (ACK) that the program has received your transmission file.

Access the program again after 24 and then 48 hours to receive your Federal ACKs.

Form 990, Part III, Line 4e
Program Services Totals

	Program Services Total	Form 990	Source
Total Expenses	20,750,157.	20,750,157.	Part IX, Line 25, Col. B
Grants	25,430,259.	0.	Part IX, Lines 1-3, Col. B
Revenue	26,437,626.	0.	Part VIII, Line 2, Col. A

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
EQUIPMENT COSTS	360,553.	336,585.		23,968.
PROFESSIONAL SERVICES	427,268.	376,992.		50,276.
Total	$ 787,821.	$ 713,577.	$ 0.	$ 74,244.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 2024

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer

THE VILLAGE SOUTH, INC

EIN or SSN

59-1452736

Name and title of officer or person subject to tax

LINDA ERATH CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	26,437,626.
2a **Form 990-EZ** check here		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a **Form 1120-POL** check here		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a **Form 8868** check here		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize ROOS AND MCNABB CPAS A PROFESSIONAL COR to enter my PIN 92028 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 77311093720

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ROLAND M. ROOS Date _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 7/01 , 2023, and ending 6/30 , 20 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
THE VILLAGE SOUTH, INC
PO BOX 94738
LAS VEGAS, NV 89193

D Employer identification number
59-1452736

E Telephone number
7023852090

G Gross receipts $ 26,437,626.

F Name and address of principal officer: RICHARD STEINBERG
Same As C Above

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? If "No," attach a list. See instructions. ☐ Yes ☐ No

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.westcare.com

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **L** Year of formation: 1972 **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROVIDES RESIDENTIAL THERAPEUTIC TREATMENT & PREVENTION FOR CHILDREN AND FAMILIES, TO ADULT AND ADOLESCENT CLIENTS, INCLUDING THERAPEUTIC TREATMENT, TRAINING, CASE MANAGEMENT SERVICES, ETC.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	305
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	20,182,730.	26,437,626.
9	Program service revenue (Part VIII, line 2g)	717,699.	
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,900,429.	26,437,626.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,093,468.	16,523,728.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 5,118,847.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,080,418.	9,345,276.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	20,173,886.	25,869,004.
19	Revenue less expenses. Subtract line 18 from line 12	726,543.	568,622.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	35,232,355.	33,946,466.
21	Total liabilities (Part X, line 26)	17,474,801.	15,620,290.
22	Net assets or fund balances. Subtract line 21 from line 20	17,757,554.	18,326,176.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

LINDA ERATH — CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ROLAND M. ROOS	ROLAND M. ROOS			P00024256

Firm's name: ROOS AND MCNABB CPAS A PROFESSIONAL CORPORATION
Firm's address: 4384 E ASHLAN AVE, STE 107
FRESNO, CA 93726
Firm's EIN: 85-3902793
Phone no. (559) 226-2209

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

TO PROVIDE TREATMENT, COUNSELING AND PREVENTION FOR MENTAL HEALTH, DRUG AND ALCOHOL RELATED PROBLEMS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 20,750,157. including grants of $ 25,430,259.) (Revenue $ 26,437,626.)

TO PROMOTE PUBLIC AWARENESS ABOUT CHEMICAL DEPENDENCY AND RELATED ISSUES AND PROBLEMS; AND, 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; AND TO PROMOTE THE HEALTH AND WELL-BEING OF ALL CITIZENS. THE ORGANIZATION PROVIDES RESIDENTIAL AND OUT-PATIENT REHABILITATION PROGRAMS, CRIMINAL JUSTICE PROGRAMS, HEALTH RELATED AND A VARIETY OF PREVENTION PROGRAMS AND SERVICES ALL OF WHICH ARE RELATED TO THE PURPOSES FOR WHICH IT IS ESTABLISHED.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 20,750,157.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*. See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	32		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 305			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . . **1a** 9 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent **1b** 9			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**		X
6	Did the organization have members or stockholders?	**6**		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	**8a**	X	
b	Each committee with authority to act on behalf of the governing body?	**8b**	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O.*	**9**		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done.* See Schedule O	**12c**	X	
13	Did the organization have a written whistleblower policy?	**13**		X
14	Did the organization have a written document retention and destruction policy?	**14**	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official . . . See Schedule O	**15a**	X	
b	Other officers or key employees of the organization	**15b**		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

KEN ORTBALS, CFO P.O. BOX 94738 LAS VEGAS NV 89193 (702) 385-2090

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII. ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ARLENE PENA-GONZALES	40									
VICE PRESIDENT	0					X		355,500.	0.	0.
(2) ESTEBAN CARDONNE	40									
VICE PRESIDENT	0					X		189,583.	0.	0.
(3) RORY LEVINE	40									
VICE PRESIDENT	0					X		135,480.	0.	0.
(4) ALEXANDER MARTINEZ	40									
VICE PRESIDENT	0					X		122,000.	0.	0.
(5) MICHAEL MILLER	40									
VICE PRESIDENT	0					X		112,514.	0.	0.
(6) RICHARD STEINBERG	1									
President	0	X		X				0.	0.	0.
(7) JAMES WADHAMS	1									
Director	0	X						0.	0.	0.
(8) TOM WALSH, II	1									
Director	0	X						0.	0.	0.
(9) DORIS HOPE MICHAUX	1									
Director	0	X						0.	0.	0.
(10) MARY OKADA	1									
Director	0	X						0.	0.	0.
(11) WILLIAM EKSTROM JR.	1									
Director	0	X						0.	0.	0.
(12) RICK RAMSAY	1									
Chairman	0	X		X				0.	0.	0.
(13) LINDA ERATH	1									
SEC-TREASURER	0			X				0.	0.	0.
(14) KEN ORTBALS	1									
CEO	0			X				0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								915,077.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								915,077.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 5

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
BRIAN GADBOIS, MD 13000 BRUCE B. DOWNS BLVE. TAMPA, FL 33612	SUBSTANCE ABUSE TREATMEN	
PHARMACY CARE CENTER LLC 157 E HERNDON AVE. MIAMI, FL 33014	PHARMACY	

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a	26,404,807.				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	32,819.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			26,437,626.			
Program Service Revenue		Business Code					
	2a CLIENT FEES	624100					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a MISC. REVENUE	900099					
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			26,437,626.	0.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	13,894,754.	13,164,046.		730,708.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,628,974.	2,490,720.		138,254.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	1,080,651.	1,040,653.		39,998.
17 Travel	567,989.	538,891.		29,098.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	312,649.	25,245.		287,404.
23 Insurance	574,492.	2,793.		571,699.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a OTHER	2,939,518.			2,939,518.
b OPERATING SUPPLIES	1,941,681.	1,634,582.		307,099.
c MEDICAL AND PHARMACY	574,188.	574,188.		
d FOOD COSTS	566,287.	565,462.		825.
e All other expenses	787,821.	713,577.		74,244.
25 **Total functional expenses.** Add lines 1 through 24e	25,869,004.	20,750,157.	0.	5,118,847.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X. ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing			1	
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		2,957,304.	4	3,056,771.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		87,045.	9	209,760.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,215,786.			
	b	Less: accumulated depreciation	10b 731,770.	96,674.	10c	8,484,016.
	11	Investments — publicly traded securities			11	
	12	Investments — other securities. See Part IV, line 11			12	
	13	Investments — program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		32,091,332.	15	22,195,919.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		35,232,355.	16	33,946,466.
Liabilities	17	Accounts payable and accrued expenses		2,460,884.	17	1,910,716.
	18	Grants payable			18	
	19	Deferred revenue		98,891.	19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		14,915,026.	25	13,709,574.
	26	**Total liabilities.** Add lines 17 through 25		17,474,801.	26	15,620,290.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.**	☒			
	27	Net assets without donor restrictions		17,757,554.	27	18,326,176.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.	☐			
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		17,757,554.	32	18,326,176.
	33	Total liabilities and net assets/fund balances		35,232,355.	33	33,946,466.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	26,437,626.
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,869,004.
3	Revenue less expenses. Subtract line 2 from line 1	3	568,622.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	17,757,554.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	18,326,176.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
THE VILLAGE SOUTH, INC	59-1452736

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13865922.	14397210.	13453570.	626.	26437626.	68,154,954.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	13865922.	14397210.	13453570.	626.	26437626.	68,154,954.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 **Public support.** Subtract line 5 from line 4						68,154,954.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	13865922.	14397210.	13453570.	626.	26437626.	68,154,954.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 **Total support.** Add lines 7 through 10						68,154,954.

12 Gross receipts from related activities, etc. (see instructions)	12	0.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.98 %

16a **33-1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33-1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33-1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**	
b	A family member of a person described on line 11a above?	**11b**	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	**1**	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**	
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	**3a**	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D — Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required — *provide details in* ***Part VI***)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E — Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required — *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

THE VILLAGE SOUTH, INC

Employer identification number

59-1452736

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		8,702,360.		8,702,360.
d Equipment		484,124.		484,124.
e Other		29,302.	731,770.	-702,468.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				8,484,016.

Part VII Investments – Other Securities

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, line 12, column (B))*		

Part VIII Investments – Program Related

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CONSTRUCTION IN PROGRESS	461,745.
(2) INTERCOMPANY TRANSFERS	7,721,303.
(3) RIGHT OF USE ASSETS	14,012,871.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, line 15, column (B))*	22,195,919.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25 .

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEAAE LIABILITY	13,709,574.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*	13,709,574.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	26,437,626.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	26,437,626.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	26,437,626.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	25,869,004.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	25,869,004.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	25,869,004.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

THE VILLAGE SOUTH, INC

Employer identification number

59-1452736

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☐ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	ARLENE PENA-GONZALES VICE PRESIDENT	(i) (ii)	355,500. 0.	0. 0.	0. 0.	0. 0.	0. 0.	355,500. 0.	0. 0.
2	ESTEBAN CARDONNE VICE PRESIDENT	(i) (ii)	189,583. 0.	0. 0.	0. 0.	0. 0.	0. 0.	189,583. 0.	0. 0.
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

THE VILLAGE SOUTH, INC

Employer identification number

59-1452736

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 is reviewed by the CFO.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Board reviews any potential conflict at their annual meeting.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The Executive Committee reviews comparative data annually to determine compensation for all Executives.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Form 990 and the Annual Audited Financial Statements are available upon request at the corporate office.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

THE VILLAGE SOUTH, INC

Employer identification number

59-1452736

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	(g) Sec 512(b)(13) controlled entity? No
(1) WESTCARE FOUNDATION, INC. 1711 Whitney Mesa Dr. HENDERSON, NV 89014-2080 86-0852629	SUPPORTING ORGANIZATION	NV	501(c)3	3	N/A		X
(2) FITZHOUSE ENTERPRISES 1711 Whitney Mesa Dr. HENDERSON, NV 89014-2080 37-1440598	REAL ESTATE HOLDING COMPANY	NV	501(c)2		N/A		X
(3)							
(4)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity? Yes	(i) No
(1)									
(2)									
(3)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
	Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity **1a**		X
b	Gift, grant, or capital contribution to related organization(s) **1b**		X
c	Gift, grant, or capital contribution from related organization(s) **1c**		X
d	Loans or loan guarantees to or for related organization(s) **1d**		X
e	Loans or loan guarantees by related organization(s) **1e**		X
f	Dividends from related organization(s) **1f**		X
g	Sale of assets to related organization(s) **1g**		X
h	Purchase of assets from related organization(s) **1h**		X
i	Exchange of assets with related organization(s) **1i**		X
j	Lease of facilities, equipment, or other assets to related organization(s) **1j**		X
k	Lease of facilities, equipment, or other assets from related organization(s) **1k**		X
l	Performance of services or membership or fundraising solicitations for related organization(s) **1l**		X
m	Performance of services or membership or fundraising solicitations by related organization(s) **1m**		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1n**		X
o	Sharing of paid employees with related organization(s) **1o**		X
p	Reimbursement paid to related organization(s) for expenses **1p**	X	
q	Reimbursement paid by related organization(s) for expenses **1q**		X
r	Other transfer of cash or property to related organization(s) **1r**		X
s	Other transfer of cash or property from related organization(s) **1s**	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	WESTCARE FOUNDATION, INC.	p	2,936,929.	MANAGEMENT FEE
(2)	WESTCARE FOUNDATION, INC.	s	626,640.	OPERRATING FUN
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return: THE VILLAGE SOUTH, INC

Identifying number: 59-1452736

Business or activity to which this form relates: Form 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

VILLAGE SOUTH, INC.

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

JUNE 30, 2025

VILLAGE SOUTH, INC.
REPORT ON FINANCIAL STATEMENTS
JUNE 30, 2025

TABLE OF CONTENTS

ROOS & MCNABB CPA'S
A PROFESSIONAL CORPORATION

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, 2025, 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, 2025, 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.

Roos & McNabb, CPA's, A Professional Corporation

4384 E. Ashlan Ave., Suite 107
Fresno, CA 93726

www.rooscpa.com

(559) 226-2209 | Office
(559) 226-2219 | Fax

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* 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 8, 2025, 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

Fresno, California
December 8, 2025

VILLAGE SOUTH, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

Cash and Cash Equivalents	$ 1,100	
Grant Contracts Receivable	4,363,047	
Prepaid Expenses	294,881	
Due from Related Organization	8,029,936	
Property and Equipment, Net	8,880,628	
Right of Use Asset	15,396,452	
Total Assets		$36,966,044

LIABILITIES

Accounts Payable and Accrued Expense	$ 973,641	
Accrued Salaries and Related Expenses	1,204,935	
Deferred Revenue	1,445,463	
Lease Liability	15,124,071	
Total Liabilities		$18,748,110

NET ASSETS

Without Donor Restrictions	18,217,934	
Total Net Assets		18,217,934
Total Liabilities and Net Assets		$36,966,044

See accompanying notes to financial statements

VILLAGE SOUTH, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 2025

Change in Net Assets Without Donor Restrictions

Revenues and Other Support		
Federal Contract Revenue	$ 2,510,726	
State Contract Revenue	17,488,178	
County Contract Revenue	1,618,925	
Other Contract Revenue	2,484,883	
Client Fees	943,149	
Medicaid	15,658	
Donations and Gifts	32,066	
Other Revenue	3,431	
Total Revenues and Other Support Without Donor Restrictions		$25,097,016
Expenses		
Grants and Program Support	20,188,044	
Fundraising	30	
General and Administrative	5,017,184	
Total Expenses		25,205,258
Change in Net Assets Without Donor Restrictions		(108,242)
Net Assets, Beginning of Year		18,326,176
Net Assets, End of Year		$ 18,217,934

See accompanying notes to financial statements

VILLAGE SOUTH, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets Without Donor Restrictions	$ (108,242)	
Adjustments to Reconcile Change in Net Assets To Net Cash Provided/(Used) by Operating Activities:		
Depreciation	399,197	
Amortization of Right-of-Use Asset	30,916	
Changes in Operating Assets and Liabilities:		
Grants Receivable	(1,306,276)	
Prepaid Expenses	(85,121)	
Accounts Payable and Accrued Expenses	281,817	
Accrued Salaries and Related Expenses	24,943	
Deferred Revenue	1,405,463	
Net Cash Provided/(Used) in Operating Activities		$ 642,697
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property and Equipment	(334,064)	
Net Cash Provided/(Used) in Investing Activities		(334,064)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Advances to/from Related Organization	(308,633)	
Net Cash Provided/(Used) in Financing Activities		(308,633)
Net Increase (Decrease) in Cash and Cash Equivalents		-0-
Cash and Cash Equivalents, Beginning		1,100
Cash and Cash Equivalents, End		$ 1,100
Supplemental Disclosure:		
Interest Paid		$ --

See accompanying notes to financial statements

VILLAGE SOUTH, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2025

	PROGRAM SERVICES								
	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	OTHER GRANTS	PROGRAM SUPPORT	TOTAL PROGRAM	FUNDRAISING	GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES
SALARIES AND RELATED EXPENSES									
Salaries	$ 1,288,586	$ 9,022,991	$ 272,552	$ 1,296,018	$ 783,230	$ 12,663,377	$	$ 677,314	$ 13,340,691
Payroll taxes and employee benefits	249,485	1,746,955	52,769	250,924	151,642	2,451,775		131,136	2,582,911
TOTAL SALARIES AND RELATED EXPENSES	1,538,071	10,769,946	325,321	1,546,942	934,872	15,115,152		808,450	15,923,602
OTHER EXPENSES									
Building occupancy	42,205	1,013,512	14,181	193,057	150,615	1,413,570		49,328	1,462,898
Travel	71,333	362,117	21,168	63,785	4	518,407		16,818	535,225
Equipment costs	2,329	141,343	491	239,533	5,729	389,425		15,428	404,853
Food costs		552,873		69		552,942		56	552,998
Medical & Pharmacy	67,598	364,770		20,957	165	453,490			453,490
Subcontracted Services									0
Insurance	26,250					26,250		647,383	673,633
Operating supplies and expenses	67,457	1,154,498	51,062	108,356	35,153	1,416,526	30	234,476	1,651,032
Professional services	120,720	96,846		10,600		228,166		50,709	278,875
Donated goods and services									0
Other expenses								2,838,540	2,838,540
TOTAL OTHER EXPENSES	397,892	3,685,959		636,357	191,666	4,998,776	30	3,852,738	8,851,544
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	1,935,963	14,455,905	325,321	2,183,299	1,126,538	20,113,928	30	4,661,187	24,775,145
Lease adjustment amortization ASC-842	1,150	20,019	387	5,211	3,287	30,054		862	30,916
Depreciation	18,284	25,778				44,062		355,135	399,197
TOTAL EXPENSES	$ 1,955,397	$ 14,501,702	$ 325,708	$ 2,188,510	$ 1,129,825	$ 20,188,044	$ 30	$ 5,017,184	$ 25,205,258

See accompanying notes to financial statements

VILLAGE SOUTH, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

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.

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 returns from investments and other activities considered to be of a more unusual or non-recurring 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, 2025, 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, 2025. Balances that are still outstanding after management has used reasonable collection efforts are written off to bad debt expense.

Revenue and Revenue Recognition: Grant revenue is recognized as the Organization meets the terms and conditions (also referred to as the performance obligations) of the grant award. Program service fees are earned for payee services provided by clients and are recognized on a monthly basis as the performance obligation is met. Revenue and payments received in advance are deferred until the performance obligation has been met.

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

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.

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, 2025.

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.

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

Compensated Absences: The Organization's policy allows employees to accumulate vacation and sick leave based on the length of service, position, and other factors. Accrued vacation time is included in the accompanying financial statements. The total amount accrued for vacation on June 30, 2025 was $618,420.

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, 2025, 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, 2025.

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	4,363,047
Total available for general expenditures	$4,364,147

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, 2025:

Leasehold Improvements	$ 8,708,355
Furniture and Equipment	29,302
Vehicles	549,946
Construction in Progress	723,992
	10,011,595
Less: Accumulated Depreciation	(1,130,967)
Total Property and Equipment, Net	$ 8,880,628

For the year ended June 30, 2025, depreciation expense totaled $399,197.

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, 2025 was $160,829.

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, 2025 was $708,804 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	$13,101,553
Net present value discount on lease	3,003,703
Lease obligation at adoption	16,105,256
Cash paid for operating lease during 2024-25	(981,185)
Future required payments	$15,124,071

Future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2025:

2026	$ 1,063,292
2027	996,742
2028	992,139
2029	836,361
2030	846,948
Thereafter	10,388,589
	$15,124,071

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.

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, 2025, WestCare Foundation, Inc. received management fees for general and administrative expenses of $2,838,540 from Village South, Inc.

In addition, Village South, Inc. has advanced funds as of June 30, 2025 to WestCare Foundation, Inc. for $8,029,936.

NOTE 12 – SUBSEQUENT EVENTS:

The Organization has evaluated subsequent events through December 8, 2025, 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 INFORMATOIN

THE VILLAGE SOUTH, INC.
SCHEDULE OF FEDERAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2025

	Pass through Identifying #	Federal ALN	Expenditure
US Department of Health and Human Services			
Substance Abuse and Mental Health Services			
Projects of Regional and National Significance			
Direct Award(s):			
CSAT - Village FIT PPW	H79TI084775-01	93.243	631,430
CSAT - The Village South LIFE Youth and Family TREE	H79TI083605-01	93.243	582,132
CSAT - Recovery-Enhanced Addiction Counseling In-Home Medication Assisted Treatment Program	H79TI084196-01	93.243	436,837
CSAT - Village HART MAI-High Risk Populations	H79TI085161-01	93.243	454,922
Total Substance Abuse and Mental Health Services			2,105,321
Temporary Assistance for Needy Families			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity) - Match	ME225-14-19	93.558	1,036,696
Broward Behavioral Health Coalition (Managing Entity)	34383-24	93.558	888,849
Broward Behavioral Health Coalition (Managing Entity) - Match	34383-24	93.558	951,738
Total Temporary Assistance for Needy Families			2,877,283
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B			
Pass Through Award(s):			
Miami-Dade County	BUEHE2022VIL	93.686	288,828
Total Ending the HIV Epidemic			288,828
Mental and Behavioral Health Education and Training Grants			
Pass Through Award(s):			
Florida International University Board of Trustees			
Total Mental and Behavioral Health Education and Training Grants	2M01HP31299-05-00/800014387	93.732	2,200
			2,200
Medical Assistance Program			
Pass Through Award(s):			
State of Florida Department of Health			
Healthy Start Coalition of Miami-Dade County, Inc.	CHSTVS2425	93.778	618,976
Broward Healthy Start Coalition, Inc.	TVS24HS (R1)	93.778	566,537
Total Medical Assistance Program			1,185,513
HIV Prevention Activities			
Direct Award(s):			
CDC - Comprehensive High-Impact HIV Prevention Programs for Community	5NU62PS924681-02	93.939	412,937
Total HIV Prevention Activities			412,937
Block Grants for Community Mental Health Services			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-14-19	93.958	551,727
Broward Behavioral Health Coalition (Managing Entity)	34383-24	93.958	1,545
Broward Behavioral Health Coalition (Managing Entity) - Match	34383-24	93.958	9,375
Thriving Mind (Managing Entity) - Match	ME225-14-19	93.958	3,794,098
Total Block Grants for Community Mental Health Services			4,356,744
Block Grants for Prevention and Treatment of Substance Abuse			
Pass Through Award(s):			
Broward Behavioral Health Network, Inc. (Managing Entity)	34383-24	93.959	1,100,243
Adult and Children's Substance Abuse Services & Support	ME225-14-19	93.959	2,175,206
Substance Abuse Prevention Partnership Grant (PPG)	P-06	93.959	149,955
Broward Behavioral Health Coalition (Managing Entity) - Match	34383-24	93.959	2,537,586
Thriving Mind (Managing Entity) - Match	ME225-14-19	93.959	2,468,377
Total Block Grants for Prevention and Treatment of Substance Abuse			8,431,367
Opioid State Targeted Response			
Pass Through Award(s):			
Broward Behavioral Health Coalition (Managing Entity)	34383-24	93.788	627,331
Thriving Mind (Managing Entity)	ME225-14-19	93.788	909,184
Total Opioid State Targeted Response			1,536,515
Maternal and Child Health Services Block Grant to the States			
Pass Through Award(s):			
State of Florida Department of Health			
Healthy Start Coalition of Miami-Dade County, Inc.	CHSTVS2425	93.994	265,275
Broward Healthy Start Coalition, Inc.	TVS24HS (R1)	93.994	29,818
Total Maternal and Child Health Services Block Grant to the States			295,093
Total Expenditures of Federal Awards			$ **21,491,801**

The accompanying notes are an integral part of this schedule.

VILLAGE SOUTH, INC.
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE A - BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards include the federal award activity of Village South, Inc. under programs of the federal government for the year ended June 30, 2025. 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). Because the Schedule presents 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 Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, 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, 2025.

VILLAGE SOUTH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025

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

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)?	No

Identification of major programs:

Federal Program or Cluster	Federal ALN
Substance Abuse and Mental Health Services	93.243
Temporary Assistance for Needy Families	93.558

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

Auditee qualified as low-risk auditee pursuant to Uniform Guidance: Yes

Section II – Financial Statement Findings

None reported

Section III – Federal 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, 2025

1	**Total Expenditures**	25,205,258
2	**Less Other State and Federal Funds**	**(2,730,934)**
3	**Less Non-Match SAMH Funds**	
	Thriving Mind of South Florida	**(10,554,103)**
	Broward Behavioral Health Coalition	**(7,134,296)**
	Total Amount of State Funds Requiring Match	**(17,688,399)**
4	**Less Unallowable Costs per 65E-14, F.A.C.**	
5	**Total Allowable Expenditures** (Sum of lines 1, 2, 3, and 4)	**4,785,925**
6	**Maximum Available Earnings** (Line 5 times 75%)	**3,589,444**
7	**State Funds Requiring Match**	
	Thriving Mind of South Florida	1,472,729
	Broward Behavioral Health Coalition	1,242,376
	Total Amount of State Funds Requiring Match	**2,715,105**
8	**Amount Due to Department** (Subtract line 7 from line 6. If negative, funds are due to State)	**874,339**

VILLAGE SOUTH, INC.
Schedule of Bed-Day Availability Payments
Year Ended June 30, 2025

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department (D-E)	Amount Paid for Services by the Department	Maximum $ Value of Units in Column F (F x C)	Amount Owed to Department (G-H or $0, whichever is greater)
A	B	C	D	E	F	G	H	I
Children's MH	Crisis Stabilization Unit				0		$0.00	$0.00
Adult MH	Crisis Stabilization Unit				0		$0.00	$0.00
Children's SA	Substance Abuse Detox				0		$0.00	$0.00
Adult SA	Substance Abuse Detox				0		$0.00	$0.00
Adult MH	Short-term Residential Treatment				0		$0.00	$0.00
					0		$0.00	$0.00
					0		$0.00	$0.00
					0		$0.00	$0.00
					0		$0.00	$0.00
	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, 2025

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	XXX					
Total Revenue From Grantee	XXX	**This Schedule N/A**				
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					
Depreciation	YYY					
Interest	YYY					
Other	YYY					
Total Associated Expenses	YYY					
Related Party Transaction Adjustment	ZZZ	ZZZ	ZZZ	ZZZ	ZZZ	ZZZ

THE VILLAGE SOUTH, INC.
FOR THE YEAR ENDED 6/30/25

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	$	20,253,504	Total value of SAMH funds received from the managing entity (ME).
3	**Total Department Funding**	**$**	**20,253,504**	**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	$	668,946.00	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	$	8,199,222	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	$	7,261,008	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**	**$**	**16,129,176**	**Total Items 4 through 16**
18	**State Share**	**$**	**4,124,328**	**Item 3 less Item 17.**
19	**Local Matching Funds Required**	**$**	**1,374,776**	**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	$	2,166,529	Value of grants received from private foundations or charitable organizations.
21	Local governmental grants	$	1,613,114	Value of grants received from municipal governments, special taxing districts, or other local governmental entities (but excluding state or federal entities).
22	Charitable contributions	$	32,066	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	$	133,702	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**	**$**	**3,945,411**	**Total Items 20 through 25**
27	**County Share**	**$**	**(2,570,635)**	**Item 19 less Item 26. This is the amount of local matching funds which must be provided by the county.**

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE

																	SAMH COVERED SERVICES or PROJECTS	
																	STATE-FUNDED	
						Mental Health												Substanc
FUNDING SOURCES & REVENUES			Assessment	Case Management	In-home & Onsite	Medical Services	Network Eval. & Dvlpmt.	Other Bundled Projects	Mental Health Total	Assessment	Case Management	In-home & Onsite	Medical Services	Medication-Assisted Tx	Outreach	Incidental Expenses		
			01	02	08	12	B1	C0	B	01	02	08	12	13	15	28		
IA. STATE SAMH FUNDING																		
Current Year Funding																		
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																
MH0SP	ME225-14-19	S					$ 19,000.00		$ 19,000.00									
MHARP	ME225-14-19	F	$ 4,580.48	$ 5,129.44	$ 18,705.40	$ 380.47			$ 28,795.79									
MHMCT	ME225-14-19	F/S						$ 4,181,441.00	$ 4,181,441.00									
MS011	ME225-14-19	F/S							$ -	$ 163,696.27	$ 247,084.97	$ 2,689,483.04			$ 261,032.12			
MS025	ME225-14-19	F							$ -									
MS027	ME225-14-19	F/S							$ -			$ 10,000.00						
MS081	ME225-14-19	S							$ -			$ 106,290.66						
MS091	ME225-14-19	S							$ -		$ 21,474.80	$ 771,896.65	$ 1,521.91					
MS0PP	P-05	F							$ -									
MS0TB	ME225-14-19	F							$ -			$ 3,507.66						
MSCBS	ME225-14-19	S							$ -	$ 118,173.85		$ 378,084.41			$ 25,472.97			
MSSM6	ME225-14-19	F							$ -		$ 903.52	$ 175,656.00	$ 2,866.28					
MSSM7	ME225-14-19	F							$ -			$ 296,443.31	$ 11,067.77	$ 20,720.96				
MSSP6	ME225-14-19	F							$ -									
MSSP7	ME225-14-19	F							$ -									
MSTRV	ME225-14-19	S							$ -							$ 9,700.00		
Total Current Year Funding			$ 4,580.48	$ 5,129.44	$ 18,705.40	$ 380.47	$ 19,000.00	$ 4,181,441.00	$ 4,229,236.79	$ 281,870.12	$ 269,463.29	$ 4,431,361.73	$ 15,455.96	$ 20,720.96	$ 286,505.09	$ 9,700.00		
Carry Forward Funding																		
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																
MH009	ME225-14-19	S		$ 30,211.76	$ 80,669.03	$ 5,707.14			$ 116,587.93									
MSOTR	ME225-14-19	S							$ -							$ 140,000.00		
Total Carry Forward Funding			$ -	$ 30,211.76	$ 80,669.03	$ 5,707.14	$ -	$ -	$ 116,587.93	$ -	$ -	$ -	$ -	$ -	$ -	$ 140,000.00		
TOTAL STATE SAMH FUNDING =			$ 4,580.48	$ 35,341.20	$ 99,374.43	$ 6,087.61	$ 19,000.00	$ 4,181,441.00	$ 4,345,824.72	$ 281,870.12	$ 269,463.29	$ 4,431,361.73	$ 15,455.96	$ 20,720.96	$ 286,505.09	$ 149,700.00		
IB. OTHER GOVERNMENTT FUNDING																		
(1) Other State Agency Funding									$ -			$ 149,292.66						
(2) Medicaid									$ -									
(3) Local Government Match									$ -	$ 144,414.00		$ 150,224.80						
(4) Federal Grants and Contracts									$ -									
(5) In-kind from local govt. only									$ -									
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 144,414.00	$ -	$ 299,517.46	$ -	$ -	$ -	$ -		
IC. ALL OTHER REVENUES																		
(1) 1st & 2nd Party Payments									$ -			$ 8,082.04						
(2) 3rd Party Payments (except Medicare)									$ -									
(3) Medicare									$ -									
(4) Contributions and Donations									$ -									
(5) Other Match									$ -			$ 57,058.00						
(6) In-kind									$ -									
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 65,140.04	$ -	$ -	$ -	$ -		
TOTAL FUNDING =			$ 4,580.48	$ 35,341.20	$ 99,374.43	$ 6,087.61	$ 19,000.00	$ 4,181,441.00	$ 4,345,824.72	$ 426,284.12	$ 269,463.29	$ 4,796,019.23	$ 15,455.96	$ 20,720.96	$ 286,505.09	$ 149,700.00		

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES

			:e Abuse												
FUNDING SOURCES & REVENUES			**Recovery Support (Indiv.)** 46	**Prevention - Indicated** 48	**Prevention - Selective** 49	**Prevention - Universal Direct** 50	**Prevention - Universal Indirect** 51	**Federal Project Grant** A7	**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
IA. STATE SAMH FUNDING														
Current Year Funding														
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**												
MH0SP	ME225-14-19	S							$ -	$ 19,000.00		$ 19,000.00		$ 19,000.00
MHARP	ME225-14-19	F							$ -	$ 28,795.79		$ 28,795.79		$ 28,795.79
MHMCT	ME225-14-19	F/S							$ -	$ 4,181,441.00		$ 4,181,441.00		$ 4,181,441.00
MS011	ME225-14-19	F/S	$ 67,024.11						$ 3,428,320.51	$ 3,428,320.51		$ 3,428,320.51		$ 3,428,320.51
MS025	ME225-14-19	F		$ 77,446.38	$ 265,104.00	$ 134,013.06	$ 26,270.98		$ 502,834.42	$ 502,834.42		$ 502,834.42		$ 502,834.42
MS027	ME225-14-19	F/S							$ 10,000.00	$ 10,000.00		$ 10,000.00		$ 10,000.00
MS081	ME225-14-19	S	$ 12,587.58						$ 118,878.24	$ 118,878.24		$ 118,878.24		$ 118,878.24
MS091	ME225-14-19	S	$ 238,294.62						$ 1,033,187.98	$ 1,033,187.98		$ 1,033,187.98		$ 1,033,187.98
MS0PP	P-05	F			$ 114,307.20	$ 31,290.08	$ 4,357.93		$ 149,955.21	$ 149,955.21		$ 149,955.21		$ 149,955.21
MS0TB	ME225-14-19	F							$ 3,507.66	$ 3,507.66		$ 3,507.66		$ 3,507.66
MSCBS	ME225-14-19	S	$ 52,118.76						$ 573,849.99	$ 573,849.99		$ 573,849.99		$ 573,849.99
MSSM6	ME225-14-19	F	$ 3,563.12						$ 182,988.92	$ 182,988.92		$ 182,988.92		$ 182,988.92
MSSM7	ME225-14-19	F	$ 12,061.11					$ 299,999.97	$ 640,293.12	$ 640,293.12		$ 640,293.12		$ 640,293.12
MSSP6	ME225-14-19	F			$ 515.48	$ 5,355.09			$ 5,870.57	$ 5,870.57		$ 5,870.57		$ 5,870.57
MSSP7	ME225-14-19	F				$ 46,061.55	$ 970.13	$ 33,000.00	$ 80,031.68	$ 80,031.68		$ 80,031.68		$ 80,031.68
MSTRV	ME225-14-19	S							$ 9,700.00	$ 9,700.00		$ 9,700.00		$ 9,700.00
Total Current Year Funding			$ 385,649.30	$ 77,446.38	$ 379,926.68	$ 216,719.78	$ 31,599.04	$ 332,999.97	$ 6,739,418.30	$ 10,968,655.09		$ 10,968,655.09		$ 10,968,655.09
Carry Forward Funding														
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**												
MH009	ME225-14-19	S							$ -	$ 116,587.93		$ 116,587.93		$ 116,587.93
MSOTR	ME225-14-19	S							$ 140,000.00	$ 140,000.00		$ 140,000.00		$ 140,000.00
Total Carry Forward Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ 140,000.00	$ 256,587.93		$ 256,587.93		$ 256,587.93
TOTAL STATE SAMH FUNDING =			$ 385,649.30	$ 77,446.38	$ 379,926.68	$ 216,719.78	$ 31,599.04	$ 332,999.97	$ 6,879,418.30	$ 11,225,243.02		$ 11,225,243.02		$ 11,225,243.02
IB. OTHER GOVERNMENTT FUNDING														
(1) Other State Agency Funding									$ 149,292.66	$ 149,292.66		$ 149,292.66		$ 149,292.66
(2) Medicaid									$ -	$ -		$ -		$ -
(3) Local Government Match									$ 294,638.80	$ 294,638.80		$ 294,638.80		$ 294,638.80
(4) Federal Grants and Contracts									$ -	$ -	$ 2,510,726.38	$ 2,510,726.38		$ 2,510,726.38
(5) In-kind from local govt. only									$ -	$ -		$ -		$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ -	$ 443,931.46	$ 443,931.46	$ 2,510,726.38	$ 2,954,657.84	$ -	$ 2,954,657.84
IC. ALL OTHER REVENUES														
(1) 1st & 2nd Party Payments									$ 8,082.04	$ 8,082.04		$ 8,082.04		$ 8,082.04
(2) 3rd Party Payments (except Medicare)									$ -	$ -		$ -		$ -
(3) Medicare									$ -	$ -		$ -		$ -
(4) Contributions and Donations									$ -	$ -		$ -		$ -
(5) Other Match									$ 57,058.00	$ 57,058.00	$ 1,968,389.44	$ 2,025,447.44		$ 2,025,447.44
(6) In-kind									$ -	$ -		$ -		$ -
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ 65,140.04	$ 65,140.04	$ 1,968,389.44	$ 2,033,529.48	$ -	$ 2,033,529.48
TOTAL FUNDING =			$ 385,649.30	$ 77,446.38	$ 379,926.68	$ 216,719.78	$ 31,599.04	$ 332,999.97	$ 7,388,489.80	$ 11,734,314.52	$ 4,479,115.82	$ 16,213,430.34	$ -	$ 16,213,430.34

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE

SAMH COVERED SERVICES

EXPENSE CATEGORIES	Mental Health: Assessment 01	Case Management 02	In-home & Onsite 08	Medical Services 12	Network Eval. & Dvlpmt. B1	Other Bundled Projects C0	Mental Health Total B	Substance: Assessment 01	Case Management 02	In-home & Onsite 08	Medical Services 12	Medication-Assisted Tx 13	Outreach 15	Incidental Expenses 28
IIA. PERSONNEL EXPENSES														
(1) Salaries	$ 4,000.00	$ 30,000.00	$ 40,000.00			$ 2,605,090.70	$ 2,679,090.70	$ 143,143.19	$ 143,143.19	$ 2,290,291.08	$ 10,869.99		$ 127,863.21	
(2) Fringe Benefits	$ 774.40	$ 5,808.00	$ 7,744.00	$ -	$ -	$ 504,345.56	$ 518,671.96	$ 27,712.52	$ 27,712.52	$ 443,400.35	$ 2,104.43	$ -	$ 24,754.32	$ -
TOTAL PERSONNEL EXPENSES =	$ 4,774.40	$ 35,808.00	$ 47,744.00	$ -	$ -	$ 3,109,436.26	$ 3,197,762.66	$ 170,855.71	$ 170,855.71	$ 2,733,691.43	$ 12,974.42	$ -	$ 152,617.53	$ -
IIB. OTHER EXPENSES														
(1) Building Occupancy			$ 20,000.00			$ 153,055.89	$ 173,055.89	$ 21,747.83	$ 21,747.83	$ 327,965.34				
(2) Professional Services				$ 8,895.47		$ 30,899.65	$ 39,795.12	$ 3,842.64	$ 3,842.64	$ 61,482.20				
(3) Travel						$ 27,155.77	$ 27,155.77	$ 5,756.91	$ 5,756.91	$ 92,110.52			$ 4,200.00	
(4) Equipment						$ 23,382.73	$ 23,382.73	$ 1,326.20	$ 1,326.20	$ 21,219.18				
(5) Food Services							$ -	$ -	$ -	$ -				
(6) Medical and Pharmacy						$ 509.65	$ 509.65	$ 1,995.10	$ 1,995.10	$ 31,921.67				
(7) Subcontracted Services							$ -	$ -	$ -	$ -				
(8) Insurance							$ -	$ -	$ -	$ -				
(9) Interest Paid							$ -	$ -	$ -	$ -				
(10) Operating Supplies & Expenses			$ 22,985.36		$ 19,000.00	$ 251,522.25	$ 293,507.61	$ 10,846.69	$ 10,846.69	$ 173,547.06	$ 3,587.71	$ 22,236.40	$ 1,715.58	$ 143,629.70
(11) Other-Expenses						$ 150,000.00	$ 150,000.00		$ 30,000.00	$ 300,000.00			$ 75,000.00	
(12) Donated Items							$ -							
TOTAL OTHER EXPENSES =	$ -	$ -	$ 42,985.36	$ 8,895.47	$ 19,000.00	$ 636,525.94	$ 707,406.77	$ 45,515.37	$ 75,515.37	$ 1,008,245.97	$ 3,587.71	$ 22,236.40	$ 80,915.58	$ 143,629.70
TOT. PERSONNEL & OTH. EXP. =	$ 4,774.40	$ 35,808.00	$ 90,729.36	$ 8,895.47	$ 19,000.00	$ 3,745,962.20	$ 3,905,169.43	$ 216,371.08	$ 246,371.08	$ 3,741,937.40	$ 16,562.13	$ 22,236.40	$ 233,533.11	$ 143,629.70
IIC. DISTRIBUTED INDIRECT COSTS														
(a) Other Support Costs (Optional)						$ 23,365.70	$ 23,365.70	$ 40,000.00		$ 255,000.00			$ 25,000.00	
(b) Administration	$ 524.60	$ 3,934.51	$ 9,969.15	$ 977.42	$ 2,087.68	$ 414,165.88	$ 431,659.24	$ 28,169.52	$ 27,070.74	$ 439,175.14	$ 1,819.81	$ 2,443.29	$ 28,407.08	$ 15,781.73
TOT. DISTR'D INDIRECT COSTS =	$ 524.60	$ 3,934.51	$ 9,969.15	$ 977.42	$ 2,087.68	$ 437,531.58	$ 455,024.94	$ 68,169.52	$ 27,070.74	$ 694,175.14	$ 1,819.81	$ 2,443.29	$ 53,407.08	$ 15,781.73
TOTAL ACTUAL OPER. EXPENSES =	$ 5,299.00	$ 39,742.51	$ 100,698.51	$ 9,872.89	$ 21,087.68	$ 4,183,493.78	$ 4,360,194.37	$ 284,540.60	$ 273,441.83	$ 4,436,112.54	$ 18,381.94	$ 24,679.69	$ 286,940.19	$ 159,411.43
IID. UNALLOWABLE COSTS							$ -							
TOT. ALLOWABLE OPER. EXP. =	$ 5,299.00	$ 39,742.51	$ 100,698.51	$ 9,872.89	$ 21,087.68	$ 4,183,493.78	$ 4,360,194.37	$ 284,540.60	$ 273,441.83	$ 4,436,112.54	$ 18,381.94	$ 24,679.69	$ 286,940.19	$ 159,411.43
IIE. CAPITAL EXPENDITURES							$ -							
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS														
IIIA. Unearned Funds	$ (718.52)	$ (4,401.31)	$ (1,324.08)	$ (3,785.28)	$ (2,087.68)	$ (2,052.78)	$ (14,369.65)	$ (2,670.48)	$ (3,978.54)	$ (4,750.81)	$ (2,925.98)	$ (3,958.73)	$ (435.10)	$ (9,711.43)

IIIB. Funding Allocations

Current Year Funding

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

Carry Forward Funding

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

IIIC. Excess Funds

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

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES

:e Abuse

*except IIC & IID

EXPENSE CATEGORIES	Recovery Support (Indiv.)	Prevention - Indicated	Prevention - Selective	Prevention - Universal Direct	Prevention - Universal Indirect	Federal Project Grant	Substance Abuse Total	Total for State SAMH Funded Covered Services (B+C)	Total for Non-State-Funded Covered Services	Total for All Covered Services (D+E)	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses (F+G+H*+I*)
A	46	48	49	50	51	A7	C	D	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES														
(1) Salaries	$ 216,286.39	$ 51,442.73	$ 224,935.04	$ 134,328.20	$ 19,635.72	$ 115,027.11	$ 3,476,965.85	$ 6,156,056.55	$ 1,545,862.51	$ 7,701,919.06		$ 704,907.00	$ 534,582.36	$ 8,941,408.42
(2) Fringe Benefits	$ 41,873.05	$ 9,959.31	$ 43,547.42	$ 26,005.94	$ 3,801.47	$ 22,269.25	$ 673,140.59	$ 1,191,812.55	$ 299,278.98	$ 1,491,091.53	$ -	$ 136,470.00	$ 103,648.37	$ 1,731,209.90
TOTAL PERSONNEL EXPENSES =	$ 258,159.44	$ 61,402.05	$ 268,482.46	$ 160,334.14	$ 23,437.19	$ 137,296.36	$ 4,150,106.44	$ 7,347,869.10	$ 1,845,141.49	$ 9,193,010.59	$ -	$ 841,377.00	$ 638,230.73	$ 10,672,618.32
IIB. OTHER EXPENSES														
(1) Building Occupancy	$ 43,495.67						$ 414,956.68	$ 588,012.57	$ 5,488.17	$ 593,500.74		$ 135,553.50	$ 44,395.20	$ 773,449.44
(2) Professional Services	$ 7,685.28	$ 6,447.05	$ 35,458.77		$ 3,223.52		$ 121,982.09	$ 161,777.21	$ 19,564.24	$ 181,341.45			$ 35,638.10	$ 216,979.55
(3) Travel	$ 11,513.82	$ 684.29	$ 3,763.61	$ 2,052.88	$ 859.55	$ 6,227.48	$ 132,925.96	$ 160,081.73	$ 241,317.61	$ 401,399.34		$ 5,156.10	$ 15,136.20	$ 421,691.64
(4) Equipment	$ 2,652.40			$ 3,550.00		$ 189.84	$ 30,263.81	$ 53,646.54	$ 222,948.59	$ 276,595.13			$ 13,885.20	$ 290,480.33
(5) Food Services	$ -						$ -	$ -	$ 12,985.36	$ 12,985.36				$ 12,985.36
(6) Medical and Pharmacy	$ 3,990.21						$ 39,902.09	$ 40,411.74	$ 47,251.98	$ 87,663.72		$ 165.00		$ 87,828.72
(7) Subcontracted Services	$ -						$ -	$ -		$ -				$ -
(8) Insurance	$ -						$ -	$ -	$ 26,250.00	$ 26,250.00			$ 532,474.28	$ 558,724.28
(9) Interest Paid	$ -						$ -	$ -		$ -				$ -
(10) Operating Supplies & Expenses	$ 21,693.38	$ 1,269.13	$ 11,615.78	$ 6,335.88	$ 1,056.03	$ 38,955.37	$ 447,335.40	$ 740,843.01	$ 568,158.88	$ 1,309,001.89		$ 31,637.70	$ 65,918.76	$ 1,406,558.35
(11) Other-Expenses			$ 25,000.00	$ 25,000.00		$ 120,000.00	$ 575,000.00	$ 725,000.00	$ 180,000.00	$ 905,000.00			$ 974,915.17	$ 1,879,915.17
(12) Donated Items							$ -	$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ 91,030.75	$ 8,400.47	$ 75,838.16	$ 36,938.76	$ 5,139.10	$ 165,372.69	$ 1,762,366.04	$ 2,469,772.81	$ 1,323,964.83	$ 3,793,737.64	$ -	$ 172,512.30	$ 1,682,362.91	$ 5,648,612.85
TOT. PERSONNEL & OTH. EXP. =	$ 349,190.18	$ 69,802.52	$ 344,320.62	$ 197,272.90	$ 28,576.30	$ 302,669.05	$ 5,912,472.48	$ 9,817,641.91	$ 3,169,106.32	$ 12,986,748.23	$ -	$ 1,013,889.30	$ 2,320,593.64	$ 16,321,231.17
IIC. DISTRIBUTED INDIRECT COSTS														
(a) Other Support Costs (Optional)			$ 10,000.00	$ 10,000.00			$ 340,000.00	$ 363,365.70	$ 650,523.60	$ 1,013,889.30		$ (1,013,889.30)		$ 0.00
(b) Administration	$ 38,368.29	$ 7,669.76	$ 38,932.01	$ 22,774.71	$ 3,139.90	$ 33,256.64	$ 687,008.63	$ 1,118,667.87	$ 1,201,925.77	$ 2,320,593.64	$ -		$ (2,320,593.64)	$ (0.00)
TOT. DISTR'D INDIRECT COSTS =	$ 38,368.29	$ 7,669.76	$ 48,932.01	$ 32,774.71	$ 3,139.90	$ 33,256.64	$ 1,027,008.63	$ 1,482,033.57	$ 1,852,449.37	$ 3,334,482.94	$ -	XXXXXXXXXX	XXXXXXXX	
TOTAL ACTUAL OPER. EXPENSES =	$ 387,558.47	$ 77,472.28	$ 393,252.63	$ 230,047.61	$ 31,716.20	$ 335,925.69	$ 6,939,481.11	$ 11,299,675.48	$ 5,021,555.69	$ 16,321,231.17	$ -	$ 0.00	$ 0.00	$ 16,321,231.17
IID. UNALLOWABLE COSTS							$ -	$ -		$ -		XXXXXXXXXX	XXXXXXXX	$ -
TOT. ALLOWABLE OPER. EXP. =	$ 387,558.47	$ 77,472.28	$ 393,252.63	$ 230,047.61	$ 31,716.20	$ 335,925.69	$ 6,939,481.11	$ 11,299,675.48	$ 5,021,555.69	$ 16,321,231.17	$ -	XXXXXXXXX	XXXXXXXXX	$ 16,321,231.17
IIE. CAPITAL EXPENDITURES							$ -	$ -		$ -				$ -

III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCE

IIIA. Unearned Funds	$ (1,909.17)	$ (25.90)	$ (13,325.95)	$ (13,327.83)	$ (117.16)	$ (2,925.72)	$ (60,062.81)	$ (74,432.46)	

IIIB. Funding Allocations

Current Year Funding

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

Carry Forward Funding

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

IIIC. Excess Funds

Excess Funds								$ -	$ -

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

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

			SAMH COVERED SERVICES or PROJECTS																	
			STATE-FUNDED																	
			Mental Health																	
FUNDING SOURCES & REVENUES			Assessment	Case Management	In-home & Onsite	Medical Services	Residential II	Residential III	Incidental Expenses	Recovery Support (Group)	Prevention - Indicated	Mental Health Total	Assessment	Case Management	Day Care	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outreach
			01	02	08	12	19	20	28	47	48	B	01	02	05	08	11	12	13	15
IA. STATE SAMH FUNDING																				
Current Year Funding																				
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																		
MH009	34383-17	F/S		$ 76.92		$ 10,842.64						$ 10,919.56								
MH0TB	34383-17	F	$ 12,242.12	$ 20,068.16	$ 29,023.02		$ 588,655.80	$ 309.76	$ 47,835.46	$ 2,772.00	$ 5,040.75	$ 705,947.07								
MS003	34383-17	F/S										$ -								
MS011	34383-17	F/S										$ -	$ 52,658.02	$ 30,989.05		$ 504,841.14				$ 55,864.58
MS027	34383-17	F/S										$ -								
MS081	34383-17	S										$ -		$ 37,250.50	$ 140,611.50	$ 109,658.26				
MS091	34383-17	S										$ -								
MS0CN	34383-17	S										$ -								
MS0TB	34383-17	F										$ -		$ 153.82						
MSCBS	34383-17	S										$ -	$ 130,870.44	$ 36,264.31		$ 19,423.66				
MSSM6	34383-17	F										$ -				$ 32,200.43	$ 743.95	$ 5,713.55	$ 7,166.46	
MSSM7	34383-17	F										$ -				$ 73,442.16	$ 4,484.31	$ 21,869.14	$ 47,982.06	
Total Current Year Funding		[redacted]	$ 12,242.12	$ 20,145.08	$ 29,023.02	$ 10,842.64	$ 588,655.80	$ 309.76	$ 47,835.46	$ 2,772.00	$ 5,040.75	$ 716,866.63	$ 183,528.46	$ 104,657.68	$ 140,611.50	$ 739,565.65	$ 5,228.26	$ 27,582.69	$ 55,148.52	$ 55,864.58
Carry Forward Funding																				
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																		
MS003	34383-17	S										$ -								
MS011	34383-17	S										$ -								
Total Carry Forward Funding		[redacted]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL STATE SAMH FUNDING =			$ 12,242.12	$ 20,145.08	$ 29,023.02	$ 10,842.64	$ 588,655.80	$ 309.76	$ 47,835.46	$ 2,772.00	$ 5,040.75	$ 716,866.63	$ 183,528.46	$ 104,657.68	$ 140,611.50	$ 739,565.65	$ 5,228.26	$ 27,582.69	$ 55,148.52	$ 55,864.58
IB. OTHER GOVERNMENTT FUNDING																				
(1) Other State Agency Funding												$ -								
(2) Medicaid												$ -								
(3) Local Government & Match			$ 2,871.82	$ 4,725.74	$ 6,808.37	$ 2,543.52	$ 138,089.88	$ 72.67	$ 11,221.49	$ 650.27	$ 1,182.48	$ 168,166.24	$ 43,053.04	$ 24,551.13	$ 32,985.36	$ 175,268.70	$ 1,226.47	$ 6,470.49	$ 12,903.02	$ 13,105.00
(4) Federal Grants and Contracts												$ -								
(5) In-kind from local govt. only												$ -								
TOTAL OTHER GOVERNMENT FUNDING =			$ 2,871.82	$ 4,725.74	$ 6,808.37	$ 2,543.52	$ 138,089.88	$ 72.67	$ 11,221.49	$ 650.27	$ 1,182.48	$ 168,166.24	$ 43,053.04	$ 24,551.13	$ 32,985.36	$ 175,268.70	$ 1,226.47	$ 6,470.49	$ 12,903.02	$ 13,105.00
IC. ALL OTHER REVENUES																				
(1) 1st & 2nd Party Payments												$ -				$ 7,575.86				
(2) 3rd Party Payments (except Medicare)												$ -								
(3) Medicare												$ -								
(4) Contributions and Donations												$ -								
(5) Other & Match												$ -								
(6) In-kind												$ -								
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,575.86	$ -	$ -	$ -	$ -
TOTAL FUNDING =			$ 15,113.94	$ 24,870.82	$ 35,831.39	$ 13,386.16	$ 726,745.68	$ 382.43	$ 59,056.95	$ 3,422.27	$ 6,223.23	$ 885,032.87	$ 226,581.50	$ 129,208.81	$ 173,596.86	$ 922,410.21	$ 6,454.73	$ 34,053.18	$ 68,051.54	$ 68,969.58

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES S

FUNDING SOURCES & REVENUES			Substance Abuse															
			Residential II	Residential III	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 Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding
			19	20	28	46	47	A2	A4	A7	B3	C0	C	(B+C) D	E	(D+E) F	G	(F+G) H
IA. STATE SAMH FUNDING																		
Current Year Funding																		
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																
MH009	34383-17	F/S											$ -	$ 10,919.56		$ 10,919.56		$ 10,919.56
MH0TB	34383-17	F											$ -	$ 705,947.07		$ 705,947.07		$ 705,947.07
MS003	34383-17	F/S	$ 329,447.28	$ 240,218.88									$ 569,666.16	$ 569,666.16		$ 569,666.16		$ 569,666.16
MS011	34383-17	F/S			$ 8,370.01	$ 16,951.00					$ 156,046.23		$ 825,720.03	$ 825,720.03		$ 825,720.03		$ 825,720.03
MS027	34383-17	F/S	$ 144,935.48	$ 15,802.00	$ 220,955.00								$ 381,692.48	$ 381,692.48		$ 381,692.48		$ 381,692.48
MS081	34383-17	S	$ 248,960.16	$ 291,793.91		$ 14,751.00							$ 843,025.33	$ 843,025.33		$ 843,025.33		$ 843,025.33
MS091	34383-17	S						$ 800,000.00					$ 800,000.00	$ 800,000.00		$ 800,000.00		$ 800,000.00
MS0CN	34383-17	S							$ 151,738.00				$ 151,738.00	$ 151,738.00		$ 151,738.00		$ 151,738.00
MS0TB	34383-17	F	$ 176,739.63		$ 5,472.09	$ 264.00	$ 272.25						$ 182,901.79	$ 182,901.79		$ 182,901.79		$ 182,901.79
MSCBS	34383-17	S	$ 182,470.80	$ 10,376.96		$ 11,462.00	$ 5,280.00					$ 150,137.00	$ 546,285.17	$ 546,285.17		$ 546,285.17		$ 546,285.17
MSSM6	34383-17	F	$ 17,747.16							$ 75,000.00			$ 138,571.55	$ 138,571.55		$ 138,571.55		$ 138,571.55
MSSM7	34383-17	F	$ 115,981.44							$ 225,000.00			$ 488,759.11	$ 488,759.11		$ 488,759.11		$ 488,759.11
Total Current Year Funding			$ 1,216,281.95	$ 558,191.75	$ 234,797.10	$ 43,428.00	$ 5,552.25	$ 800,000.00	$ 151,738.00	$ 300,000.00	$ 156,046.23	$ 150,137.00	$ 4,928,359.62	$ 5,645,226.25		$ 5,645,226.25		$ 5,645,226.25
Carry Forward Funding																		
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																
MS003	34383-17	S	$ 369,519.00										$ 369,519.00	$ 369,519.00		$ 369,519.00		$ 369,519.00
MS011	34383-17	S			$ 98,795.00								$ 98,795.00	$ 98,795.00		$ 98,795.00		$ 98,795.00
Total Carry Forward Funding			$ 369,519.00	$ -	$ 98,795.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 468,314.00	$ 468,314.00		$ 468,314.00		$ 468,314.00
TOTAL STATE SAMH FUNDING =			$ 1,585,800.95	$ 558,191.75	$ 333,592.10	$ 43,428.00	$ 5,552.25	$ 800,000.00	$ 151,738.00	$ 300,000.00	$ 156,046.23	$ 150,137.00	$ 5,396,673.62	$ 6,113,540.25		$ 6,113,540.25		$ 6,113,540.25
IB. OTHER GOVERNMENTT FUNDING																		
(1) Other State Agency Funding			$ 128,370.23	$ 5,318.00									$ 133,688.23	$ 133,688.23		$ 133,688.23		$ 133,688.23
(2) Medicaid													$ -	$ -		$ -		$ -
(3) Local Government & Match			$ 447,822.76	$ 132,190.99	$ 78,255.74	$ 10,187.56	$ 1,302.48		$ 35,595.47	$ 70,375.53	$ 36,606.12	$ 35,219.90	$ 1,157,119.76	$ 1,325,286.00		$ 1,325,286.00		$ 1,325,286.00
(4) Federal Grants and Contracts													$ -	$ -		$ -		$ -
(5) In-kind from local govt. only													$ -	$ -		$ -		$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ 576,192.99	$ 137,508.99	$ 78,255.74	$ 10,187.56	$ 1,302.48	$ -	$ 35,595.47	$ 70,375.53	$ 36,606.12	$ 35,219.90	$ 1,290,807.99	$ 1,458,974.23	$ -	$ 1,458,974.23	$ -	$ 1,458,974.23
IC. ALL OTHER REVENUES																		
(1) 1st & 2nd Party Payments													$ 7,575.86	$ 7,575.86		$ 7,575.86		$ 7,575.86
(2) 3rd Party Payments (except Medicare)													$ -	$ -		$ -		$ -
(3) Medicare													$ -	$ -		$ -		$ -
(4) Contributions and Donations													$ -	$ -		$ -		$ -
(5) Other & Match													$ -	$ -	$ 1,411,738.32	$ 1,411,738.32		$ 1,411,738.32
(6) In-kind													$ -	$ -		$ -		$ -
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,575.86	$ 7,575.86	$ 1,411,738.32	$ 1,419,314.18	$ -	$ 1,419,314.18
TOTAL FUNDING =			$ 2,161,993.94	$ 695,700.74	$ 411,847.84	$ 53,615.56	$ 6,854.73	$ 800,000.00	$ 187,333.47	$ 370,375.53	$ 192,652.35	$ 185,356.90	$ 6,695,057.47	$ 7,580,090.34	$ 1,411,738.32	$ 8,991,828.66	$ -	$ 8,991,828.66

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

	Mental Health										SAMH COVERED SERVICES							
EXPENSE CATEGORIES	Assessment	Case Management	In-home & Onsite	Medical Services	Residential II	Residential III	Incidental Expenses	Recovery Support (Group)	Prevention - Indicated	Mental Health Total	Assessment	Case Management	Day Care	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outreach
A	01	02	08	12	19	20	28	47	48	B	01	02	05	08	11	12	13	15
IIA. PERSONNEL EXPENSES																		
(1) Salaries	$ 7,799.51	$ 10,468.49	$ 38,997.54		$ 224,038.83	$ 29,946.42		$ 5,234.24	$ 2,093.70	$ 318,578.73	$ 77,995.08	$ 78,513.67	$ 55,000.00	$ 432,163.56	$ 2,093.70	$ 61,255.23		$ 38,997.54
(2) Fringe Benefits	$ 1,509.99	$ 2,026.70	$ 7,549.92	$ -	$ 43,373.92	$ 5,797.63	$ -	$ 1,013.35	$ 405.34	$ 61,676.84	$ 15,099.85	$ 15,200.25	$ 10,648.00	$ 83,666.87	$ 405.34	$ 11,859.01	$ -	$ 7,549.92
TOTAL PERSONNEL EXPENSES =	$ 9,309.50	$ 12,495.19	$ 46,547.46	$ -	$ 267,412.75	$ 35,744.05	$ -	$ 6,247.59	$ 2,499.04	$ 380,255.57	$ 93,094.93	$ 93,713.92	$ 65,648.00	$ 515,830.43	$ 2,499.04	$ 73,114.24	$ -	$ 46,547.46
IIB. OTHER EXPENSES																		
(1) Building Occupancy	$ 341.12	$ 1,948.30	$ 1,705.59		$ 132,659.45	$ 26,762.00		$ 974.15	$ 974.15	$ 165,364.75	$ 3,411.18	$ 14,612.21		$ 25,242.75	$ 974.15	$ 18,055.26		$ 1,705.59
(2) Professional Services				$ 10,000.00						$ 10,000.00					$ -			$ 571.47
(3) Travel	$ 367.98	$ 13.96	$ 1,839.90		$ 1,005.24	$ 572.50		$ 6.98	$ 6.98	$ 3,813.53	$ 3,679.81	$ 104.67		$ 27,230.58	$ 6.98			$ 1,839.90
(4) Equipment	$ 235.60	$ 425.98	$ 1,178.08		$ 8,686.40	$ 4,426.59		$ 212.99	$ 212.99	$ 15,378.63	$ 2,356.04	$ 3,194.85		$ 17,434.67	$ 212.99			$ 1,178.02
(5) Food Services		$ -			$ 99,467.09	$ 44,201.31		$ -	$ -	$ 143,668.40		$ -		$ -				$ -
(6) Medical and Pharmacy	$ 1,574.86	$ 1,386.23	$ 7,874.30		$ 26,373.61	$ 12,511.29		$ 693.12	$ 693.12	$ 51,106.52	$ 15,748.61	$ 10,396.74		$ 116,539.68	$ 693.12			$ 7,874.30
(7) Subcontracted Services		$ -				$ -		$ -	$ -	$ -		$ -		$ -				$ -
(8) Insurance		$ -				$ -		$ -	$ -	$ -		$ -		$ -				$ -
(9) Interest Paid		$ -				$ -		$ -	$ -	$ -		$ -		$ -				$ -
(10) Operating Supplies & Expenses	$ 370.40	$ 2,022.76	$ 1,851.98		$ 37,464.10	$ 855.49	$ 50,000.00	$ 1,011.38	$ 1,011.38	$ 94,587.50	$ 3,703.96	$ 15,170.73	$ 70,000.00	$ 27,409.31	$ 1,011.38		$ 55,000.00	$ 1,851.98
(11) Other-Expenses		$ -				$ -		$ -	$ -	$ -	$ 50,000.00	$ -		$ -				$ -
(12) Donated Items		$ -				$ -		$ -	$ -	$ -		$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ 2,889.96	$ 5,797.23	$ 14,449.85	$ 10,000.00	$ 305,655.89	$ 89,329.18	$ 50,000.00	$ 2,898.61	$ 2,898.61	$ 483,919.33	$ 78,899.60	$ 43,479.20	$ 70,000.00	$ 213,856.99	$ 2,898.61	$ 18,055.26	$ 55,000.00	$ 15,021.27
TOT. PERSONNEL & OTH. EXP. =	$ 12,199.46	$ 18,292.42	$ 60,997.31	$ 10,000.00	$ 573,068.64	$ 125,073.22	$ 50,000.00	$ 9,146.20	$ 5,397.65	$ 864,174.90	$ 171,994.53	$ 137,193.12	$ 135,648.00	$ 729,687.41	$ 5,397.65	$ 91,169.50	$ 55,000.00	$ 61,568.73
IIC. DISTRIBUTED INDIRECT COSTS																		
(a) Other Support Costs (Optional)										$ -								
(b) Administration	$ 1,340.45	$ 2,009.93	$ 6,702.26	$ 1,098.78	$ 62,967.59	$ 13,742.78	$ 5,493.90	$ 1,004.97	$ 593.08	$ 94,953.74	$ 18,898.40	$ 15,074.49	$ 14,904.72	$ 80,176.53	$ 593.08	$ 10,017.51	$ 6,043.29	$ 6,765.04
TOT. DISTR'D INDIRECT COSTS =	$ 1,340.45	$ 2,009.93	$ 6,702.26	$ 1,098.78	$ 62,967.59	$ 13,742.78	$ 5,493.90	$ 1,004.97	$ 593.08	$ 94,953.74	$ 18,898.40	$ 15,074.49	$ 14,904.72	$ 80,176.53	$ 593.08	$ 10,017.51	$ 6,043.29	$ 6,765.04
TOTAL ACTUAL OPER. EXPENSES =	$ 13,539.91	$ 20,302.35	$ 67,699.57	$ 11,098.78	$ 636,036.22	$ 138,816.01	$ 55,493.90	$ 10,151.17	$ 5,990.74	$ 959,128.64	$ 190,892.93	$ 152,267.61	$ 150,552.72	$ 809,863.94	$ 5,990.74	$ 101,187.02	$ 61,043.29	$ 68,333.77
IID. UNALLOWABLE COSTS										$ -								
TOT. ALLOWABLE OPER. EXP. =	$ 13,539.91	$ 20,302.35	$ 67,699.57	$ 11,098.78	$ 636,036.22	$ 138,816.01	$ 55,493.90	$ 10,151.17	$ 5,990.74	$ 959,128.64	$ 190,892.93	$ 152,267.61	$ 150,552.72	$ 809,863.94	$ 5,990.74	$ 101,187.02	$ 61,043.29	$ 68,333.77
IIE. CAPITAL EXPENDITURES										$ -								
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																		
IIIA. Unearned Funds	$ (1,297.79)	$ (157.27)	$ (38,676.55)	$ (256.14)	$ (47,380.42)	$ (138,506.25)	$ (7,658.44)	$ (7,379.17)	$ (949.99)	$ (242,262.01)	$ (7,364.47)	$ (47,609.93)	$ (9,941.22)	$ (70,298.29)	$ (762.48)	$ (73,604.33)	$ (5,894.77)	$ (12,469.19)

IIIB. Funding Allocations

Current Year Funding

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

Carry Forward Funding

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

IIIC. Excess Funds

Excess Funds											$ -								

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

Provider Name: The Village South
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES S

	Substance Abuse																		*except IIC & IID
EXPENSE CATEGORIES	**Residential II**	**Residential III**	**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 Covered Services**	**Total for Non-State-Funded Covered Services**	**Total for All Covered Services**	**Non-SAMH Covered Services**	**Other Support Costs** (optional)	**Administration**	**Total Expenses**
A	**19**	**20**	**28**	**46**	**47**	**A2**	**A4**	**A7**	**B3**	**C0**	**C**	**(B+C) D**	**E**	**(D+E) F**	**G**	**H**	**I**	**(F+G+H*+I*) J**
IIA. PERSONNEL EXPENSES																		
(1) Salaries	$ 749,464.17	$ 187,470.44	$ 180,000.00	$ 38,997.54	$ 5,234.24	$ 486,917.43	$ 94,329.98	$ 188,659.96		$ 94,329.98	$ 2,771,422.52	$ 3,090,001.25	$ 1,088,226.96	$ 4,178,228.21		$ 78,323.00	$ 142,731.37	$ 4,399,282.58
(2) Fringe Benefits	$ 145,096.26	$ 36,294.28	$ 34,848.00	$ 7,549.92	$ 1,013.35	$ 94,267.21	$ 18,262.28	$ 36,524.57	$ -	$ 18,262.28	$ 536,547.40	$ 598,224.24	$ 210,680.74	$ 808,904.98	$ -	$ 15,163.33	$ 27,632.79	$ 851,701.11
TOTAL PERSONNEL EXPENSES =	$ 894,560.43	$ 223,764.72	$ 214,848.00	$ 46,547.46	$ 6,247.59	$ 581,184.64	$ 112,592.26	$ 225,184.53	$ -	$ 112,592.26	$ 3,307,969.92	$ 3,688,225.49	$ 1,298,907.70	$ 4,987,133.19	$ -	$ 93,486.33	$ 170,364.17	$ 5,250,983.69
IIB. OTHER EXPENSES																		
(1) Building Occupancy	$ 192,620.00	$ 137,735.67		$ 1,705.59	$ 974.15						$ 397,036.55	$ 562,401.30	$ 107,052.96	$ 669,454.26		$ 15,061.50	$ 4,932.80	$ 689,448.56
(2) Professional Services					$ 630.43	$ 112.00					$ 1,313.90	$ 11,313.90	$ 45,510.64	$ 56,824.54			$ 5,070.90	$ 61,895.44
(3) Travel	$ 5,725.01	$ 712.06		$ 1,839.90	$ 6.98	$ 27,238.72	$ 4,437.99	$ 8,875.98		$ 4,437.99	$ 86,136.57	$ 89,950.10	$ 21,328.55	$ 111,278.65		$ 572.90	$ 1,681.80	$ 113,533.35
(4) Equipment	$ 44,265.92	$ 10,915.71		$ 1,178.02	$ 212.99	$ 166.56	$ 2,061.13	$ 4,122.26		$ 2,061.13	$ 89,360.29	$ 104,738.92	$ 8,090.95	$ 112,829.87			$ 1,542.80	$ 114,372.67
(5) Food Services	$ 289,779.83	$ 99,467.07			$ -						$ 389,246.90	$ 532,915.30	$ 7,097.34	$ 540,012.64				$ 540,012.64
(6) Medical and Pharmacy	$ 125,112.86	$ 26,373.61		$ 7,874.30	$ 693.12						$ 311,306.33	$ 362,412.85	$ 3,248.43	$ 365,661.28				$ 365,661.28
(7) Subcontracted Services					$ -						$ -	$ -		$ -				$ -
(8) Insurance					$ -						$ -	$ -		$ -			$ 114,908.72	$ 114,908.72
(9) Interest Paid					$ -						$ -	$ -		$ -				$ -
(10) Operating Supplies & Expenses	$ 8,554.91	$ 4,076.97	$ 112,612.66	$ 1,851.98	$ 1,011.38	$ 30,147.21	$ 3,468.74	$ 6,937.48	$ 142,000.00	$ 3,468.74	$ 488,277.44	$ 582,864.93	$ 88,206.41	$ 671,071.34		$ 3,515.30		$ 674,586.64
(11) Other-Expenses					$ -	$ 75,000.00	$ 25,000.00	$ 50,000.00		$ 25,000.00	$ 225,000.00	$ 225,000.00	$ 240,000.00	$ 465,000.00			$ 493,624.83	$ 958,624.83
(12) Donated Items					$ -						$ -	$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ 666,058.53	$ 279,281.09	$ 112,612.66	$ 14,449.79	$ 3,529.05	$ 132,664.49	$ 34,967.86	$ 69,935.72	$ 142,000.00	$ 34,967.86	$ 1,987,677.98	$ 2,471,597.31	$ 520,535.28	$ 2,992,132.59	$ -	$ 19,149.70	$ 621,761.85	$ 3,633,044.14
TOT. PERSONNEL & OTH. EXP. =	$ 1,560,618.96	$ 503,045.81	$ 327,460.66	$ 60,997.25	$ 9,776.64	$ 713,849.13	$ 147,560.12	$ 295,120.25	$ 142,000.00	$ 147,560.12	$ 5,295,647.90	$ 6,159,822.80	$ 1,819,442.98	$ 7,979,265.78	$ -	$ 112,636.03	$ 792,126.01	$ 8,884,027.83
IIC. DISTRIBUTED INDIRECT COSTS																		
(a) Other Support Costs (Optional)						$ 15,000.00					$ 15,000.00	$ 15,000.00	$ 97,636.03	$ 112,636.03		$ (112,636.03)		$ (0.00)
(b) Administration	$ 171,477.56	$ 55,273.62	$ 35,980.69	$ 6,702.25	$ 1,074.24	$ 80,084.42	$ 16,213.60	$ 32,427.20	$ 15,602.66	$ 16,213.60	$ 583,522.91	$ 678,476.65	$ 113,649.37	$ 792,126.02			$ (792,126.01)	$ 0.00
TOT. DISTR'D INDIRECT COSTS =	$ 171,477.56	$ 55,273.62	$ 35,980.69	$ 6,702.25	$ 1,074.24	$ 95,084.42	$ 16,213.60	$ 32,427.20	$ 15,602.66	$ 16,213.60	$ 598,522.91	$ 693,476.65	$ 211,285.40	$ 904,762.05	$ -	XXXXXXXXXX	XXXXXXXXX	
TOTAL ACTUAL OPER. EXPENSES =	$ 1,732,096.52	$ 558,319.43	$ 363,441.35	$ 67,699.50	$ 10,850.87	$ 808,933.56	$ 163,773.72	$ 327,547.45	$ 157,602.66	$ 163,773.72	$ 5,894,170.81	$ 6,853,299.45	$ 2,030,728.38	$ 8,884,027.83	$ -	$ 0.00	$ 0.00	$ 8,884,027.83
IID. UNALLOWABLE COSTS											$ -	$ -		$ -		XXXXXXXXXX	XXXXXXXXX	$ -
TOT. ALLOWABLE OPER. EXP. =	$ 1,732,096.52	$ 558,319.43	$ 363,441.35	$ 67,699.50	$ 10,850.87	$ 808,933.56	$ 163,773.72	$ 327,547.45	$ 157,602.66	$ 163,773.72	$ 5,894,170.81	$ 6,853,299.45	$ 2,030,728.38	$ 8,884,027.83	$ -	XXXXXXXXX	XXXXXXXXX	$ 8,884,027.83
IIE. CAPITAL EXPENDITURES											$ -	$ -		$ -				$ -
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCES																		
IIIA. Unearned Funds	$ (146,295.57)	$ (127.68)	$ (29,849.25)	$ (24,271.50)	$ (5,298.62)	$ (8,933.56)	$ (12,035.72)	$ (27,547.45)	$ (1,556.43)	$ (13,636.72)	$ (497,497.19)	$ (739,759.20)						
IIIB. Funding Allocations																		
Current Year Funding																		
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**											$ -	$ -						
Carry Forward Funding																		
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**											$ -	$ -						
Total Funding Allocations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -						
IIIC. Excess Funds																		
Excess Funds											$ -	$ -						
Excess Current Year Funds to be returned to Managing Entity / **Funding Source: F-Federal S-State**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -						
											$ -	$ -						
Excess Carry Forward Funds to be returned to Managing Entity / **Funding Source: F-Federal S-State**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -						
											$ -	$ -						

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, 2025, 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 8, 2025.

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.

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(559) 226-2219 | Fax

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

Fresno, California
December 8, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Village South, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Village South, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement*, that could have a direct and material effect on each of Village South, Inc.'s major federal programs for the year ended June 30, 2025. Village South, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Village South, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards, and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 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. 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.

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 will always detect material noncompliance when it exists. The risk of not detecting

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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 as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Village South, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Village South, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 out 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. Accordingly, this report is not suitable for any other purpose.

Fresno, California
December 8, 2025

Roos & McNabb CPA's

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

The Village South, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

5605 NW 82 AVE

Requester's name and address (optional)

6 City, state, and ZIP code

Doral, FL 33166

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	1	4	5	2	7	3	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** | **Date ▶** 5/19/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

CITY OF DORAL
PROCUREMENT & ASSET MANAGEMENT
8401 NW 53rd Terrace,
Doral, Florida 33166
procurement@cityofdoral.com

VENDOR APPLICATION

Vendor Name: Village South Inc. **D.B.A.**: N/A

Federal ID No.: 59-1452736 **Date Business Established**: 1973

Business Type: ☒ Corporation ☐ Proprietorship ☐ Partnership ☐ LLC ☐ Other: _____

Business Address: 5605 NW 82nd Avenue

City: Doral **State**: FL **Zip**: 33166

Telephone: 800-443-3784 **Website URL**: www.villagesouth.org

Payment/Remittance Address: 5605 NW 82nd Avenue

City: Doral **State**: FL

Zip: 33166 **Contact**: Alex Martinez

Title: VP of Administration

Email: Alex.Martinez@westcare.com **Phone No.**: 786-403-0650

Select all that apply:

Classification	Certificate No.	Certifying Agency	Expiration Date
□ Minority/Women Owned			
□ Small Business			
□ Veteran Owned			
□ Women Owned			
□ Other			

VENDOR CHECKLIST: This application must be resubmitted at least every three (3) years or sooner if any information changes. In addition to this Application, Vendor must complete and submit the following:

- ☒ IRS Tax Form W-9 (submitted annually)
- ☒ Conflict of Interest Disclosure Form (submitted annually)
- ☒ Ownership Disclosure & Required Affidavits (submitted every 3 years or upon notary expiration)
- ☐ Local Business Tax Receipt if within the Tri-County area
- ☐ Proof of Classification Certificate, if applicable
- ☐ Proof of Insurance, if applicable (always required when conducting work on City property)

Please note: Prior to issuing a purchase order for goods and/or services, the City may also require additional documents and information, including but not limited to proof of insurance at such coverage types and amounts that the City deems appropriate based on the nature of the goods and/or services provided.

Signature

05/19/2026
Date

Updated 02-23-2024.

CITY OF DORAL
PROCUREMENT & ASSET MANAGEMENT
8401 NW 53rd Terrace,
Doral, Florida 33166
procurement@cityofdoral.com

CONFLICT OF INTEREST DISCLOSURE

Vendor Name: The Village South, Inc. **D.B.A.**: _____

Federal ID No.: 59-1452736 **Date Business Established**: May 1978

Business Address: 5605 NW 82nd Avenue

City: Doral **State**: FL **Zip**: 33166

Please note that all b usiness entities interested in or conducting business with the City are subject to comply with the City of Doral's conflict of interest policies as stated within the certification section below. If a vendor has a relationship with a City of Doral official or employee, an immediate family member of a City of Doral official or employee, the vendor shall disclose the information required below.

1. No City official or employee or City employee's immediate family member has an ownership interest in vendor's company or is deriving personal financial gain from this contract.
2. No retired or separated City official or employee who has been retired or separated from the City for less than one (1) year has an ownership interest in vendor's Company.
3. No City employee is contemporaneously employed or prospectively to be employed with the vendor.
4. Vendor hereby declares it has not and will not provide gifts or hospitality of any dollar value or any other gratuities to any City employee or elected official to obtain or maintain a contract.

Conflict of Interest Disclosure*	
Name of City of Doral employees, elected officials, or immediate family members with whom there may be a potential conflict of interest: _____ _____ _____	( ) Relationship to employee ( ) Interest in vendor's company ( ) Other (please describe below) _____ _____ (X) No Conflict of Interest

**Disclosing a potential conflict of interest does not automatically disqualify vendors. In the event vendors do not disclose potential conflicts of interest and they are detected by the City, vendor will be exempt from doing business with the City.*

I certify that this Conflict-of-Interest Disclosure has been examined by me and that its contents are true and correct to my knowledge and belief and I have the authority to so certify on behalf of the Vendor by my signature below:		
[signature]	05/19/26	Danny Blanco
Signature of Authorized Representative	Date	Printed Name of Authorized Representative

CITY OF DORAL
PROCUREMENT & ASSET MANAGEMENT
8401 NW 53rd Terrace,
Doral, Florida 33166
procurement@cityofdoral.com

VENDOR AFFIDAVITS

Vendor Name: The Village South, Inc. **D.B.A.**: _____

Federal ID No.: 59-1452736 **Date Business Established**: May 1978

Business Address: 5605 NW 82nd Avenue

City: Doral **State**: FL **Zip**: 33166

1. Ownership Disclosure

The above-named vendor hereby discloses the following principals, individuals, or companies with five percent (5%) or greater ownership interest in Vendor *(supplement as needed)*:

Name	*Address*	*% Ownership*
N/A		

The above-named vendor hereby discloses the following subcontractors *(supplement as needed:*

Name	*Address*	*% Ownership*
N/A		

Vendor hereby recognizes and certifies that no elected official, board member, or employee of the City of Doral ("City") shall have a financial interest in any transactions or any compensation to be paid under or through any transactions between Vendor and City, and further, that no City employee, nor any elected or appointed officer (including City board members) of the City, nor any spouse, parent or child of such employee or elected or appointed officer of the City, may be a partner, officer, director or proprietor of Vendor, and further, that no such City employee or elected or appointed officer, or the spouse, parent or child of any of them, alone or in combination, may have a material interest in the Vendor. Material interest means direct or indirect ownership of more than 5% of the total assets or capital stock of the Vendor. Any exception to these above-described restrictions must be expressly provided by applicable law or ordinance and be confirmed in writing by City. Further, Vendor recognizes that with respect to any transactions between Vendor and City, if any Vendor violates or is a party to a violation of the ethics ordinances or rules of the City, the provisions of Miami-Dade County Code Section 2-11.1, as applicable to City, or the provisions of Chapter 112, part III, Fla. Stat., the Code of Ethics for Public Officers and Employees, such Vendor may be disqualified from furnishing the goods or services for which the bid or proposal is submitted and may be further disqualified from submitting any future bids or proposals for

goods or services to City. The term "Vendor," as used herein, include any person or entity making a proposal herein to City or providing goods or services to City.

2. Public Entity Crimes

1. Vendor is familiar with and understands the provisions of Section 287.133, Florida Statutes
2. Vendor further understands that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.
3. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (**INDICATE WHICH STATEMENT APPLIES.**)
    - o _X_ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
    - o ___ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
    - o ___ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order.)

3. Compliance With Foreign Entity Laws

Applicant certifies as follows:

1. Vendor is not owned by the government of a foreign country of concern, as defined in Section 287.138, Florida Statutes.
2. The government of a foreign country of concern does not have a controlling interest in Vendor, as defined in Section 287.138, Florida Statutes.
3. Vendor is not organized under the laws of a foreign country of concern, as defined in Section 287.138, Florida Statutes.
4. Vendor does not have a principal place of business in a foreign country of concern, as defined in Section 287.138, Florida Statutes.
5. Vendor is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to s. 215.473.
6. Vendor is not engaged in business operations in Cuba or Syria.
7. Vendor is not participating in a boycott of Israel, and is not on the Scrutinized Companies that Boycott Israel list in accordance with the requirements of Sections 287.135 and F.S. 215.473, Florida Statutes

4. **Disability, Nondiscrimination, and Equal Employment Opportunity**

Applicant certifies that Vendor is in compliance with and agrees to continue to comply with, and ensure that any subcontractor, or third party contractor under any and all contracts with the City of Doral complies with all applicable requirements of the laws listed below including, but not limited to, those provisions pertaining to employment, provision of programs and services, transportation, communications, access to facilities, renovations, and new construction.

- The American with Disabilities Act of 1990 (ADA), Pub. L. 101-336, 104 Stat 327, 42 USC 1210112213 and 47 USC Sections 225 and 661 including Title I, Employment; Title II, Public Services; Title III, Public Accommodations and Services Operated by Private entities; Title IV, Telecommunications; and Title V, Miscellaneous Provisions.
- The Florida Americans with Disabilities Accessibility Implementation Act of 1993, Section 553.501 553.513, Florida Statutes.
- The Rehabilitation Act of 1973, 229 USC Section 794.
- The Federal Transit Act, as amended 49 USC Section 1612.
- The Fair Housing Act as amended 42 USC Section 3601-3631

5. **Conformance with OSHA Standards**

Applicant certifies and agrees that Applicant has the sole responsibility for compliance with all the requirements of the Federal Occupational Safety and Health Act of 1970, and all State and local safety and health regulations, and in the event the City engages Vendor, Vendor agrees to indemnify and hold harmless the City of Doral, against any and all liability, claims, damages losses and expenses the City may incur due to the failure of itself or any of its subcontractors to comply with such act or regulation in the performance of the contract.

VENDOR AFFIRMATION

I, the undersigned affiant, being first duly sworn as an authorized agent of the below-named Vendor, does hereby affirm and attest under penalty of perjury as the proposed Vendor for City of Doral that the certifications and statements provided above on behalf of Vendor are true to the best of affiant's knowledge and belief and that Vendor is compliant with all requirements outlined in these City of Doral Affidavits. Vendor acknowledges it is required to comply with and keep current all statements sworn to in the above affidavits and will notify the City of Doral immediately if any of the statements attested hereto are no longer valid.

The Village South, Inc
Vendor Name

05/19/26
Date Signed

Affiant Signature

Danny Blanco, COO
Affiant Name & Title (Printed)

STATE OF Florida
COUNTY OF Miami-Dade

The foregoing instrument was affirmed, subscribed, and sworn to before me this 19th day of May, 2026 by means of ☐ physical presence or ☐ online notarization, by Danny Blanco who is personally known to me or who produced the following identification: _____.

[Notary Seal]

Notary Public State of Florida
Francia E. Hoyos
My Commission HH 593166
Expires 9/15/2028

Notary Public for the State of Florida
My commission expires: 09/15/28

Village South
CBO MRT Doral Budget

TRAVEL:			
Child Ambulance Service	$350 x 20 Children Served	$	7,000
TOTAL TRAVEL:		**$**	**7,000**
TOTAL EXPENSES		**$**	**7,000**
TOTAL PROGRAM COST		**$**	**7,000**