



Operation PAR, Inc.

FINANCIAL STATEMENTS

June 30, 2025 and 2024



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REPORT





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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Operation PAR, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Operation PAR, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Operation PAR, Inc. as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Operation PAR, 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 Operation PAR, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Operation PAR, 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 Operation PAR, 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 Schedule of Expenditures of Federal Awards and State Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.650, *Rules of the Auditor General*, the Program/Cost Center Actual Revenues and Expenses Schedule, Schedule of State Earnings, Schedule of Bed-Day Availability Payments and Schedule of Related Party Transactions Adjustments are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to

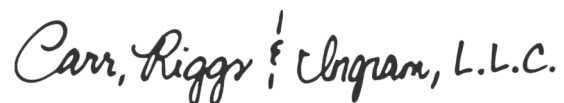
prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2025, on our consideration of Operation PAR, 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 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 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 Operation PAR, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Operation PAR, Inc.'s June 30, 2024, financial statements, and our report dated December 6, 2024, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS & INGRAM, L.L.C.

Tampa, Florida
December 26, 2025



FINANCIAL STATEMENTS



Operation PAR, Inc.
Statements of Financial Position

<i>June 30,</i>	2025	2024
Assets		
Current assets		
Cash and cash equivalents	\$ 8,393,877	\$ 6,853,012
Investments in marketable securities	18,178,899	14,906,215
Grants receivable	4,366,679	2,926,808
Accounts Receivable		
Patient receivables, net of allowance of \$5,505,700 and \$4,899,000 as of June 30, 2025 and 2024, respectively	1,404,691	918,210
Due from matured life insurance policy	-	1,187,757
Prepaid and other current assets	1,198,177	1,074,726
Other assets	76,149	75,649
Due from related parties	244,030	390,257
Total current assets	33,862,502	28,332,634
Non-current assets		
Property, plant and equipment, net	12,930,430	15,086,819
Operating lease right-of-use assets, net	2,510,400	2,228,213
Investments in marketable securities (Rabbi Trust)	1,640,003	1,562,682
Investment in joint ventures	381,993	386,015
Total non-current assets	17,462,826	19,263,729
Total assets	\$ 51,325,328	\$ 47,596,363

The accompanying notes are an integral part of these financial statements.

Operation PAR, Inc.
Statements of Financial Position (Continued)

<i>June 30,</i>	2025	2024
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 562,407	\$ 496,919
Accrued expenses	2,577,133	2,494,306
Due to joint venture	214,009	194,198
Other accrued expenses	1,640,003	1,562,682
Current portion of operating lease liabilities	588,149	606,342
Total current liabilities	5,581,701	5,354,447
Long-term liabilities		
Operating lease liabilities, less current portion	1,922,251	1,636,193
Total long-term obligations	1,922,251	1,636,193
Total liabilities	7,503,952	6,990,640
Net assets		
Without donor restrictions	37,672,461	34,360,884
Board designated net assets		
Insurance reserves	5,263,710	4,806,065
Capital improvements	672,034	1,207,676
With donor restrictions	213,171	231,098
Total net assets	43,821,376	40,605,723
Total liabilities and net assets	\$ 51,325,328	\$ 47,596,363

The accompanying notes are an integral part of these financial statements.

Operation PAR, Inc. Statements of Activities

<i>For the years ended June 30,</i>	Without Donor Restrictions	With Donor Restrictions	2025 Total	2024 Summarized Total
Public support and revenue				
Patient service revenue (net of contractual				
Net patient service revenue	\$ 11,212,267	-	\$ 11,212,267	\$ 12,574,516
Department of Children and Families	22,060,100	-	22,060,100	19,981,646
Federal and state support	1,523,211	-	1,523,211	1,856,237
Local support	3,109,348	-	3,109,348	2,751,979
Federal grants for plant and equipment	295,116	-	295,116	84,500
Other grants for plant and equipment	155,942	-	155,942	405,852
Donations in-kind	245,893	-	245,893	454,890
Contributions	102,218	50,000	152,218	152,610
Other support	209,525	-	209,525	218,499
Release from restriction	67,927	(67,927)	-	-
Total public support	38,981,547	(17,927)	38,963,620	38,480,729
Revenue:				
Investment income	1,782,072	-	1,782,072	1,421,882
Loss on joint venture	(4,022)	-	(4,022)	(3,940)
Loss on disposal of assets	(615,020)	-	(615,020)	(37,315)
Rental income	134,342	-	134,342	126,315
Gain on maturity of life insurance policies	-	-	-	108,984
Proceeds from insurance claim	56,808	-	56,808	-
Other	10,395	-	10,395	9,757
Total revenue	1,364,575	-	1,364,575	1,625,683
Total public support and revenue	40,346,122	(17,927)	40,328,195	40,106,412
Expenses				
Program services	31,863,172	-	31,863,172	31,774,578
Fundraising	100,591	-	100,591	86,215
Administrative services	5,148,779	-	5,148,779	4,750,011
Total expenses	37,112,542	-	37,112,542	36,610,804
Change in net assets	3,233,580	(17,927)	3,215,653	3,495,608
Net assets, Beginning of year	40,374,625	231,098	40,605,723	37,110,115
Net assets, End of year	\$ 43,608,205	\$ 213,171	\$ 43,821,376	\$ 40,605,723

The accompanying notes are an integral part of these financial statements.

Operation PAR, Inc.
Statements of Functional Expenses

<i>Year ended June 30,</i>				2025
	Program	Supporting Services		
	Services	Fundraising	Administrative	Services
				Total
Salaries	19,471,463	78,868	3,662,740	\$ 23,213,071
Fringe benefits	3,886,775	7,451	669,367	4,563,593
Sub-total	23,358,238	86,319	4,332,107	27,776,664
Shared staff	-	-	(824,843)	(824,843)
Leasing contract	(126,593)	-	(2,354,154)	(2,480,747)
Net Salaries and fringe benefits	23,231,645	86,319	1,153,110	24,471,074
Management fee	126,593	-	2,359,578	2,486,171
Contractual & professional fees	1,520,744	-	317,364	1,838,108
Building & equipment rental	854,479	-	24,009	878,488
Insurance	828,834	1,156	148,660	978,650
Travel & transportation	207,890	634	57,640	266,164
Utilities & telecommunications	870,315	617	126,361	997,293
Computer software & support	530,943	1,644	442,486	975,073
Repair & maintenance	785,731	-	80,419	866,150
Food & kitchen costs	166,548	-	10,365	176,913
Supplies	1,680,756	3,285	208,049	1,892,090
Depreciation	821,093	-	112,437	933,530
Other operating expenses	237,601	6,936	108,301	352,838
Total operating expenses	\$ 31,863,172	\$ 100,591	\$ 5,148,779	\$ 37,112,542

The accompanying notes are an integral part of these financial statements.

Operation PAR, Inc.
Statements of Functional Expenses (Continued)

<i>Year ended June 30,</i>	2024			
	Program Services	Supporting Services		Total
		Fundraising	Administrative Services	
Salaries	\$ 19,528,417	\$ 68,099	\$ 3,521,440	\$ 23,117,956
Fringe benefits	3,212,867	6,545	544,461	3,763,873
Sub-total	22,741,284	74,644	4,065,901	26,881,829
Shared staff	(2,474)	-	(713,230)	(715,704)
Leasing contract	(86,219)	-	(2,485,247)	(2,571,466)
Net salaries and fringe benefits	22,652,591	74,644	867,424	23,594,659
Management fee	86,219	-	2,490,377	2,576,596
Contractual and professional fees	2,384,668	-	339,036	2,723,704
Building & equipment rental	831,195	-	26,198	857,393
Insurance	748,535	906	143,459	892,900
Travel and transportation	212,467	-	31,721	244,188
Utilities & telephone	834,863	565	98,634	934,062
Repairs & maintenance	1,150,240	1,456	314,174	1,465,870
Printing and postage	7,272	1,164	5,038	13,474
Food and kitchen costs	244,863	-	14,022	258,885
Supplies	1,656,249	757	182,351	1,839,357
Amortization	1,623	-	-	1,623
Depreciation	812,978	-	122,273	935,251
Interest expense	-	-	-	-
Other operating expenses	150,815	6,723	115,304	272,842
Total operating expenses	\$ 31,774,578	\$ 86,215	\$ 4,750,011	\$ 36,610,804

The accompanying notes are an integral part of these financial statements.

Operation PAR, Inc.
Statements of Cash Flows

<i>Years ended June 30,</i>	2025	2024
Operating Activities		
Change in net assets	\$ 3,215,653	\$ 3,495,608
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	933,530	936,874
Amortization of operating lease right-of-use assets	(14,322)	1,623
Gain on investments	(663,736)	(618,561)
Gain on matured life insurance policy	-	(108,984)
Loss on the disposal of fixed assets	615,020	37,315
Loss on investment in joint ventures	4,022	3,940
Cash provided by changes in assets and liabilities:		
Grants and other receivables	(1,926,352)	883,233
Other assets	(123,951)	(42,856)
Accounts and client funds payable	65,488	168,842
Accrued expenses	160,148	(466,406)
Due from related party	166,038	7,584
Grant advance	-	(17,653)
Net cash provided by operating activities	2,431,538	4,280,559
Investing Activities		
Purchases of property, plant and equipment	(1,292,261)	(1,007,900)
Proceeds from sale of property and equipment	1,900,100	700
Proceeds from life insurance policy	1,187,757	-
Purchase of marketable securities	(2,929,777)	(695,166)
Proceeds from sale of marketable securities	243,508	879,654
Net cash used in investing activities	(890,673)	(822,712)
Net change in cash and cash equivalents	1,540,865	3,457,847
Cash and cash equivalents, beginning of year	6,853,012	3,395,165
Cash and cash equivalents, end of year	\$ 8,393,877	\$ 6,853,012
Supplemental Disclosure:		
Cash Paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$ 633,300	\$ 591,061
Right-of-use assets obtained in exchange for lease obligations		
Operating leases	\$ 824,493	\$ 780,898

The accompanying notes are an integral part of these financial statements.

Note 1: DESCRIPTION OF ORGANIZATION

Organization

Operation PAR, Inc. (Organization) is a not-for-profit corporation that provides a comprehensive system of mental health and substance abuse services. The Organization administers 32 programs providing substance abuse education, prevention, intervention, treatment, and research in 14 locations primarily throughout Pinellas, Pasco, Sarasota, Hernando, Lee, Charlotte, Manatee, and Citrus Counties. Significant revenue sources are federal, state, and local grants. Other sources of revenue include fees billed to Medicaid, Medicare, third-party payors, and individual clients for program services and donations from private individuals.

The structure of Operation PAR, Inc. changed effective July 1, 2015. Boley-PAR, Inc., a Florida not-for-profit corporation with 501(c)(3) tax exempt status, is now its sole member. Boley-PAR, Inc. is also the sole member of Boley Centers, Inc. and Personal Enrichment through Mental Health Services, Inc. (PEMHS). This new ownership structure will allow the respective organizations to retain their separate corporate existence while sharing some administrative services to be more cost effective and efficient. See Note 19 for further related party information.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. GAAP. The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to allocation of functional expenses, the determination of the allowances for credit losses and contractual adjustments and estimated third-party payer settlements. As a result, there is at least a reasonable possibility that recorded estimates related to these programs will change by a material amount in the near term.

Cash and Cash Equivalents

The Organization considers all cash on hand and amounts on deposit with financial institutions that have original maturities of three months or less to be cash and cash equivalents.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Marketable Securities

The Organization reports investments in equity securities with readily determinable fair values and all investments in debt securities at their fair values in the Statements of Financial Position. Unrealized and realized gains and losses are included in the change in net assets in the accompanying Statements of Activities.

Investment in Joint Ventures

Investments in unconsolidated subsidiaries in which the Organization has a 50% interest or otherwise exercises significant influence are accounted for on the equity method under which they are carried at cost, adjusted for the Organization's proportionate share of their undistributed earnings or losses.

Accounts Receivable and Revenue Recognition

Patient Accounts Receivable and Service Revenue

Patient service revenue and receivables are reported at the amount that reflects the consideration the Organization expects to be entitled for providing patient care. These amounts are due from patients, third-party payors (including managed care payors and government programs), and others. Generally, the Organization bills the patients and third-party payors after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Performance obligations for patient service revenue are primarily satisfied at a point in time and are recognized when services are provided. Management believes this method provides a good faithful depiction of the transfer of services over the term of performance obligations based on the inputs needed to satisfy the obligations.

Patient service revenue is reported at the estimated net realizable amounts from patients, third party payors and others for services rendered. The Organization is utilizing the portfolio approach practical expedient in ASC 606 for contracts related to patient service revenue. The Organization accounts for the contracts within each portfolio as a collective group, rather than individual contracts, based on the payment pattern expected in each portfolio category and the similar nature and characteristics of the patients within each portfolio. The portfolios consist of major payor classes for services performed. Based on historical collection trends and other analyses, the Organization has concluded that revenue for a given portfolio would not be materially different from accounting for revenue on a contract-by-contract basis.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Patient Accounts Receivable and Service Revenue (Continued)

The Organization has agreements with third-party payers that provide for payments to the Organization at amounts different from charged rates. The Organization determines the transaction price based on standard charges for services provided, reduced by explicit price concessions provided to third-party payors, discounts provided to uninsured patients in accordance with policy, and implicit price concessions provided to uninsured patients.

Explicit price concessions are based on contractual agreements, discount policies, and historical experience. Implicit price concessions represent differences between amounts billed and the estimated consideration the Organization expects to receive from patients, which are determined based on historical collection experience, current market conditions, and other factors.

Generally, patients who are covered by third-party payors are responsible for patient responsibility balances, including deductible and coinsurance, which vary in amount. The Organization estimates the transaction price for patients with deductibles and coinsurance based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any explicit price concessions, discounts, and implicit price concessions.

Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

Grant Revenue

Grant revenue is primarily from federal, state and local agencies. Grants generally provide funding based on units of service. These benefits received by these agencies as a result of the assets transferred is not equivalent to commensurate value received by the agencies and are therefore not considered exchange transactions. Grants are analyzed for measurable performance-related barriers or other measurable barriers, primarily units of service or expenditure of resources on allowable costs. Revenue and accounts receivable are recognized as barriers are met. Funds received from non-exchange transactions in advance of barriers being met are recorded as grant advances. Management has deemed all grant receivables to be collectible.

Contribution Revenue

Contributions received are recorded with or without donor restrictions depending on the existence or nature of any donor restrictions. Time-restricted contributions are required to be reported with donor restrictions and are then reclassified to net assets without donor restrictions upon expiration of the time restrictions. Contributions that are restricted by the donor, as well as any related gains and investment income, are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated In-Kind Services

Amounts are reported in the financial statements for voluntary donations of services when those services create or enhance non-financial assets or require specialized skills provided by the individuals possessing those skills and would be typically purchased if not provided by donation. Donated services are reflected as revenue at fair value at date of receipt. These are also reflected as expenses in the accompanying statements at the same amount. These services are primarily teaching services donated by a county.

Charity Care

The Organization provides care to clients who meet certain criteria under its charity care policy without charges or at amounts less than established rates. Because the Organization does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. The amount of disclosed charity care is valued based on the total of all related direct and indirect costs. Costs associated with providing care to charity patients includes the related charges for those patients who are financially unable to pay and qualify under the Organization's charity care policy and that do not otherwise qualify for reimbursement from a governmental program.

Fair Value of Financial Instruments

Estimates of fair values are subjective in nature and include uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could affect the estimates. The fair values of the Organization's cash and cash equivalents, receivables, other assets, accounts payable, accrued expenses at June 30, 2025 and 2024 approximate associated carrying values.

Cash Surrender Value of Life Insurance

The life insurance policy held on a former executive matured in June 2024. As of June 30, 2024, the Organization recorded a receivable balance of \$1,187,757, which was collected in September 2024.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation.

Depreciation is computed using the straight-line method. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives ranging from 3 to 40 years.

Property acquired with governmental funds is considered to be owned by the Organization while used in the program for which it was purchased or in other future authorized programs. However, the granting agency has a reversionary interest in the property; its disposition, as well as the ownership of any proceeds therefrom, are subject to government regulations.

Leases

The Organization leases office space and equipment. Management determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities in the accompanying statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. As some of the leases do not provide an implicit rate, management uses the incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately. For certain leases, such as office space, the Organization accounts for the lease and non-lease components as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. These variable lease payments, which are primarily comprised of common area maintenance, utilities, and real estate taxes that are passed on from the lessor in proportion to the space leased, are recognized in operating expenses in the period in which the obligation for the payments was incurred.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

Management has elected to apply the short-term lease exemption to one class of underlying assets: medical records storage. In 2025 and 2024, the Organization had a small number of leases within this class of underlying asset that qualify for the exemption. The short-term cost recognized and disclosed for these leases in 2025 and 2024 was \$89,253 and \$35,031, respectively.

The Organization rents certain real estate to third parties. The lease portfolio consists of operating leases with a third-party for space within an office building owned by the Organization. Lease income recognized and disclosed for those leases in 2025 and 2024 is \$134,342 and \$126,315, respectively.

In determining the discount rate used to measure the right-of-use asset and lease liability, the Organization uses rates implicit in the lease, or if not readily available, the Organization uses the incremental borrowing rate. The incremental borrowing rate is based on an estimated secured rate comprised of a risk-free rate plus a credit spread as secured by the Organization's assets. Determining a credit spread as secured by the Organization's assets may require significant judgment.

In evaluating contracts to determine if they qualify as a lease, Management considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. If the future undiscounted cash flows expected to result from the use of the asset and its eventual disposition are less than the carrying amount of the asset, an impairment loss is recognized. Long-lived assets and certain intangible assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

Net Assets

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets (Continued)

Net assets without donor restrictions: include net assets that are not subject to donor-imposed stipulations and net assets that have been designated for a specific purpose by the Board of Directors.

Net assets with donor restrictions: include gifts for which donor-imposed restrictions due to time or purpose have not yet been met and gifts that require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions, as applicable.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Functional Allocation

The Organization provides substance abuse education, prevention, intervention, treatment, and research primarily throughout Pinellas, Pasco, Sarasota, Hernando, Lee, Charlotte, Manatee, and Citrus Counties. The cost of providing certain activities of the Organization have been summarized on a functional basis in the statement of activities. The Organization's operating costs have been allocated between program, management and general, and fundraising expenses based on direct identification when possible, and allocation if a single expenditure benefits more than one program or function. Expenditures that require allocation are allocated on either a personnel-cost or square-footage basis, whichever is more reasonable for the expenditure.

Program services are allocated based on estimates of time and effort to respective programs. These classes of programs included in the statements of functional expenses are as follows:

Medication Assisted Treatment (MAT) services are provided in eight counties and includes the use of FDA approved medications for the treatment of Opioid Use Disorder (OUD) and individual counseling and case management services. Program expenses associated with MAT for the years ended June 30, 2025 **and 2024** were approximately \$18,439,645 and \$16,991,475, respectively.

Residential services are provided in Pinellas County and includes Detox, short-term and long-term residential services to adults and adolescents. Program expenses associated with Residential Services for the years ended June 30, 2025 **and 2024** were approximately \$7,237,959 and \$8,235,390, respectively.

Other program services include Outpatient, Intervention, Case Management, Prevention and Outreach services. Program expenses associated with other programs for the years ended June 30, 2025 **and 2024** were approximately \$6,185,568 and \$6,547,713, respectively.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

Under section 501(c)(3) of the Internal Revenue Code, the Organization is exempt from taxes on income other than unrelated business income.

The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of June 30, 2025 **and 2024**, the Organization has no uncertain tax provisions that qualify for recognition or disclosure in the financial statements.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 26, 2025. See Note 20 for relevant disclosures. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Operation PAR, Inc.
Notes to Financial Statements

Note 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization’s management monitors its liquidity so that it is able to cover operating expenses and other costs related to special projects. Management budgets for such costs based on the prior year’s actual expenses and anticipated future expenses. Budgets are approved by the Board in July for the new fiscal year.

The Organization’s funds are invested conservatively with the primary objective of preservation of capital (including diversification of risk of institutional failure) and liquidity in order to provide sufficient cash to meet obligations in a timely manner.

The operating bank account holds working capital and operating reserve funds equal to one month of the total annual budget. The reserve amount may be higher or lower depending on actual expenses incurred and paid throughout the budget year. Based on the working capital and operating reserve policy, and timing of cash collections, two months of liquid cash would be appropriate to keep on hand. Any amount of working capital and operating reserve funds in excess of two months can be invested according to the permissible investment assets and parameters outlined in the investment policy. Two months of liquid cash provide a conservative figure intended to balance the desire to mitigate risks while ensuring that cash needs are met without adding administrative burdens. Management estimates two months of expense to be approximately \$6,267,000.

Management has budgeted approximately \$37,600,000 of operating expenses to be paid within one year of the statement of financial position date.

The Organization has the following financial assets that could readily be made available, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position to fund expenses:

<i>June 30,</i>	2025	2024
Cash and cash equivalents	\$ 8,393,877	\$ 6,853,012
Grant receivables	4,366,679	3,025,626
Other receivables	1,404,691	2,007,149
Investments in marketable securities	18,178,899	14,906,215
Total	32,344,146	26,792,002
Less board designated net assets	(5,935,744)	(6,013,741)
Less donor restricted assets	(213,171)	(231,098)
Financial assets available within one year to meet cash needs for general expenditures within one year	\$ 26,195,231	\$ 20,547,163

Operation PAR, Inc.
Notes to Financial Statements

Note 4: ACCOUNTS RECEIVABLE

Grant receivables, client fee receivables, Medicaid, Medicare and third-party payor settlements represent amounts expected to be collected as follows:

<i>June 30,</i>	2025	2024
Grants receivable	\$ 4,366,679	\$ 2,926,808

Contract receivables:

<i>June 30,</i>	2025	2024	2023
Client fees (private pay)	\$ 56,833	\$ 58,782	\$ 58,814
Medicaid	214,872	150,381	1,676,783
Medicare	1,002,759	610,154	582,398
Third-party payors	83,942	36,856	64,286
Other receivables	46,285	62,037	26,181
Contract receivables	\$ 1,404,691	\$ 918,210	\$ 2,408,462

Note 5: INVESTMENTS IN MARKETABLE SECURITIES

Investments in marketable securities, which include assets held in the Rabbi Trust are recorded at market value on a recurring basis and are summarized as follows:

<i>June 30,</i>	2025		2024	
	Cost	Market	Cost	Market
Money market funds	\$ 681,254	\$ 681,254	\$ 879,912	\$ 879,912
Treasury bills	5,821,840	6,097,341	4,117,719	4,176,939
Fixed income	7,950,492	7,992,781	7,153,039	7,222,324
Equities	547,219	631,074	527,273	569,340
Mutual funds	3,363,281	4,416,452	2,933,030	3,620,382
Total	\$ 18,364,086	\$ 19,818,902	\$ 15,610,973	\$ 16,468,897

Reconciliation to Statement of Financial Position

<i>June 30,</i>	2025	2024
Investments in marketable securities	\$ 18,178,899	\$ 14,906,215
Investments in marketable securities (Rabbi Trust)	1,640,003	1,562,682
Total	\$ 19,818,902	\$ 16,468,897

Operation PAR, Inc.
Notes to Financial Statements

Note 6: INVESTMENT IN JOINT VENTURES

During the fiscal year ended June 30, 2010, Operation PAR, Inc. and Boley Centers, Inc. formed a Florida corporation named Solutions for Administrative Services, Inc. (SAS). SAS has been designated as a taxable entity by the Internal Revenue Service. Operation Par, Inc. is a 50% owner. Summarized financial information for SAS as of, and for the year ended, June 30, 2025 and 2024, respectively is as follows:

	2025	2024
Total assets	\$ 658,901	\$ 666,944
Total liabilities	\$ -	\$ -
Net assets	\$ 658,901	\$ 666,944
Net income (loss)	\$ (8,044)	\$ (7,879)

Amounts due to SAS as of June 30, 2025 and 2024 were \$214,009 and \$194,198, respectively. Operation PAR's share of the operating losses of SAS for the years ended June 30, 2025 and 2024 were (\$4,022) and (\$3,940), respectively, and was accounted for under the equity method of accounting. Included in the operating expenses of SAS is approximately \$20,202 and \$22,005 of shared computer software and administrative operating costs paid by Operation PAR, Inc. to SAS for the years ended June 30, 2025 and 2024, respectively.

Note 7: PROPERTY AND EQUIPMENT

The components of property and equipment consist of the following at June 30, 2025 and 2024:

<i>June 30,</i>	2025	2024
Land (non-depreciable)	\$ 2,134,340	\$ 2,434,340
Building and improvements	18,157,234	21,099,544
Leasehold improvements	5,534,649	5,005,031
Equipment	5,784,864	5,631,170
Land improvements	528,872	472,817
Total property, plant and equipment	32,139,959	34,642,902
Accumulated depreciation	(19,740,946)	(19,587,856)
Subtotal property, plant and equipment, net	12,399,013	15,055,046
Construction in process	531,417	31,773
Total property, plant and equipment, net	\$ 12,930,430	\$ 15,086,819

Depreciation expense for the years ended June 30, 2025 and 2024 amounted to \$933,530 and \$936,874, respectively.

Operation PAR, Inc.
Notes to Financial Statements

Note 8: NET ASSETS

A summary of net assets without donor restrictions consists of the following:

<i>June 30,</i>	2025	2024
Undesignated	\$ 37,672,461	\$ 34,360,884
Board designated		
Insurance reserves	5,263,710	4,806,065
Capital improvements	672,034	1,207,676
Total	\$ 43,608,205	\$ 40,374,625

A summary of net asset with donor restrictions is as follows:

<i>June 30,</i>	2025	2024
Purpose restricted:		
MAT programs	\$ 184,971	\$ 205,598
Residential bed days	28,200	25,500
Total	\$ 213,171	\$ 231,098

A summary of the release of donor restrictions consists of the following:

<i>June 30,</i>	2025	2024
Purpose restricted:		
MAT programs	\$ 20,627	\$ 45,046
Residential bed days	47,300	48,300
Total	\$ 67,927	\$ 93,346

Note 9: DISAGGREGATED PATIENT SERVICE REVENUE

Patient service revenue, net of contractual allowances and discounts, recognized in the period from these major payor sources, is as follows:

<i>For the years ended June 30,</i>	2025	2024
Private Pay	\$ 2,786,954	\$ 3,556,951
Medicaid	3,425,076	4,330,292
Medicare	4,589,153	4,491,773
Third-Party Insurance	411,084	195,500
Total patient service revenue, net	\$ 11,212,267	\$ 12,574,516

Operation PAR, Inc.
Notes to Financial Statements

Note 10: SUPPORT RECEIVED FROM GOVERNMENTAL AGENCIES THAT REQUIRED MATCH

The Organization has contracts with various agencies that require a local match. The Organization provided local matching funds in excess of \$155,587 and \$168,469 during the year ended June 30, 2025 and 2024, respectively.

Note 11: DONATED IN-KIND SERVICES

The Organization received donated services from the Pinellas County School Board for teaching services utilized at various programs with school-age children. The donated services were valued by the Pinellas County School Board at approximately \$246,000 and \$455,000 during the years ended June 30, 2025 and 2024, respectively.

Note 12: LEASES

The Organization has operating leases for office space and equipment. The leases have remaining lease terms of 1.5 to 5.5 years, some of which may include options to extend the leases for up to 5 years, and some of which may include options to terminate the leases within 2 years.

The components of lease expense consist of the following:

<i>For the year ended June 30,</i>	2025	2024
Operating lease cost	\$ 569,737	\$ 592,684

Weighted average remaining lease term and discount rates consists of the following:

<i>For the year ended June 30,</i>	2025	2024
Weighted average remaining lease term		
Operating leases	4.41 years	4.46 years
Weighted average discount rate		
Operating leases	3.0%	2.5%

Operation PAR, Inc.
Notes to Financial Statements

Note 12: LEASES (Continued)

The maturities of lease liabilities subsequent to June 30, 2025 consists of the following:

<i>For the years ending June 30,</i>	
2026	\$ 649,992
2027	583,822
2028	573,518
2029	590,448
2030	202,560
Thereafter	88,841
<hr/>	
Total future minimum lease payments	2,689,181
Less imputed interest	(178,781)
<hr/>	
Present value of lease liabilities	\$ 2,510,400
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Report as of June 30, 2025 and 2024:

Other current liabilities	\$ 4,993,552		\$ 4,748,105
Operating lease liabilities	2,510,400		2,242,535
<hr/>			
Total	\$ 7,503,952		\$ 6,990,640
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Note 13: COMMITMENTS

Accrued Expenses

The Organization is insured for employee health benefits up to a total aggregate of approximately \$2,985,000 for the calendar year 2025 with individual stop loss at \$85,000. As of June 30, 2025 and 2024, the Organization has recorded a liability for claims incurred but not reported, specific large claims and tail coverage of approximately \$600,000.

Note 14: CONTINGENCIES

The Organization has contracted with the Department of Health and Human Services (HHS) for various construction projects for facilities providing substance abuse and mental health services. These grants incorporated conditions, which include restrictions on usage of the property and provided a continuing federal interest in the property from the date of occupancy. Under the Notice of Federal Interest, there are specific options to utilize and/or dispose of the property, which include:

- Lease the property for a health-related purpose, applicable to the grant;
- Sell the property to an entity that would utilize the facility for a health-related purpose, applicable to the grant – the notice of Federal Interest would be transferred to the new entity;
- Sell the property to an entity not for the uses outlined by the grant and refund HHS for their investment with the proceeds of the sale;
- Payback the amount of the funding, which would result in the withdrawal of the Notice of Federal Interest.

The Organization has contracted with The Juvenile Welfare Board of Pinellas County (JWB) under Land Use Agreement for construction for various facilities providing programming funded by JWB. These grants incorporated conditions, which include restrictions on usage of the property and provided a continuing interest in the property from February 1, 2025 until January 31, 2050 “Restricted Period”. Under the Land Use Agreement, there are specific options to utilize and/or dispose of the property, which include:

- The respective properties shall be used in whole or in part to provide programming funded by JWB.
- Should the respective properties not be used in whole or in part for JWB funded programming until the end of the Restricted Period, the Organization will be required to reimburse JWB for the funds granted to the Organization under the Land Use Agreement. The amount to be reimbursed to JWB shall be pro-rated in accordance with the depreciation of assets schedule agreed to by the parties in this Agreement.
- No lease, sale or title transfer in whole or in part to any third party of the property shall occur prior to giving JWB 90 days prior written notice.

The Organization received funds from various governmental and public funding agencies that have been recorded as revenues. These grants and contracts are subject to audit by the granting agencies. The Organization is subject to claims and legal actions in the ordinary course of business. In the opinion of management, all such matters are adequately covered by insurance or accruals, and if not so covered, are without merit or are of such kind, or involve such amounts, as would not have a significant effect on the financial position or results of operations of the Organization if disposed of unfavorably.

Note 15: EMPLOYEE RETIREMENT PLANS

Employee Defined Contribution Plan (401k)

The Organization administers its own defined contribution 401(k) plan. The Organization matches 50% of the employee's first 6% of compensation. Contributions by the employer to the employee retirement plans were \$284,040 and \$273,285 for the years ended June 30, 2025 and 2024, respectively. These contributions are net of forfeitures available in the Plan to be used to offset the employer contribution. The forfeitures used in the years ended June 30, 2025 and 2024 were \$3,540 and \$6,685, respectively.

Rabbi Trust

The Organization also administers a nonqualified deferred compensation plan for the benefit of senior executives and key employees which allows for employer contributions to be made at the sole discretion of the Board of Directors. Total cash contributions to the Plan for years ended June 30, 2025 and 2024, was \$165,000 and \$155,000, respectively and unrealized gains of \$155,829 and \$202,932 relate to the Rabbi Trust. The total Plan assets as of June 30, 2025 and 2024 were \$1,640,003 and \$1,562,682, respectively.

In accordance with the Plan provisions, plan assets are accumulating for the benefit of senior executives and key employees who have varied vesting dates ranging from 2012 to 2034. The Plan assets will remain under the control of the Organization until the Plan assets are distributed to the participants in accordance with plan provisions.

Note 16: CONCENTRATIONS

The Organization is dependent upon grants and fees from federal, state, and local agencies for its principal source of funding. Grants received directly from, or passed through the Department of Children and Families account for approximately 56% and 52% of total public support and revenue without donor restrictions and revenue for the years ended June 30, 2025 and 2024 and accounts receivable of 47% and 70% at June 30, 2025 and 2024, respectively. A significant decline in federal, state, or local agency funding could adversely affect the operating results of the Organization.

The Organization maintains cash with a financial institution in excess of the FDIC limit of \$250,000 by approximately \$8,401,000 and \$6,073,000 at June 30, 2025 and 2024, respectively.

Operation PAR, Inc.
Notes to Financial Statements

Note 17: CHARITY CARE

The amount of charges foregone for services, supplies and costs furnished under the Organization's charity care policy aggregated approximately \$5,680,000 and \$5,877,000 during the years ended June 30, 2025 and 2024, respectively.

The Organization provided charity care services through seven counties during the year ended June 30, 2025 and 2024, respectively, in the approximate values of:

County	2025	2024
Pinellas	\$ 1,062,000	\$ 1,069,000
Lee	1,487,000	1,585,000
Manatee	699,000	823,000
Pasco	639,000	697,000
Sarasota	671,000	656,000
Hernando	872,000	875,000
Citrus	250,000	172,000
Total	\$ 5,680,000	\$ 5,877,000

Note 18: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
 - observable; or
 - can be corroborated by observable market data.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Note 18: FAIR VALUE MEASUREMENTS (Continued)

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of the input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 **and 2024**.

Money markets: Valued at the quoted net asset value (NAV) of shares held by the Organization at year-end. There are no unfunded commitments within the money markets and in addition there are no significant restrictions on the organizations ability to sell investments.

Mutual funds: Valued at the quoted net asset value (NAV) of shares held by the Organization at year-end. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Organization are deemed to be actively traded.

Equities: Comprised of common stock valued at the closing price reported in the active market in which the individual securities are traded.

Fixed Income Funds: Valued at the net asset value (NAV) of shares held by the organization at year end. There are no unfunded commitments within the fixed income funds and in addition there are no significant restrictions on the Organization's ability to sell investments. The fixed income funds held by the Foundation are deemed to have a readily determinable fair value.

Treasury securities: Valued using quoted prices of shares held by the Organization at year-end, in active markets from the custodian bank's primary external pricing vendors.

Operation PAR, Inc.
Notes to Financial Statements

Note 18: FAIR VALUE MEASUREMENTS (Continued)

The following tables present the fair value of the investments recorded at fair value on a recurring basis, segregated by amount for the appropriate levels within the fair value hierarchy for the years ended June 30, 2025 and 2024, respectively:

Description	Level 1	Level 2	Level 3	Totals
June 30, 2025				
<i>Investments:</i>				
Money market funds	\$ 681,254	\$ -	\$ -	\$ 681,254
Treasury bills	6,097,341	-	-	6,097,341
Fixed income	7,610,045	382,736	-	7,992,781
Equities	631,074	-	-	631,074
Mutual funds	4,416,453	-	-	4,416,453
Total investments at fair value	\$ 19,436,167	\$ 382,736	\$ -	\$ 19,818,903

Description	Level 1	Level 2	Level 3	Totals
June 30, 2024				
<i>Investments:</i>				
Money market funds	\$ 879,912	\$ -	\$ -	\$ 879,912
Treasury bills	4,176,939	-	-	4,176,939
Fixed income	6,164,823	1,057,501	-	7,222,324
Equities	569,340	-	-	569,340
Mutual funds	3,620,382	-	-	3,620,382
Total investments at fair value	\$ 15,411,396	\$ 1,057,501	\$ -	\$ 16,468,897

Note 19: RELATED PARTY TRANSACTIONS

Boley-PAR, Inc. provides management and other administrative services to its members under a management services agreement. The services provided under this agreement include human resources, finance/accounting, electronic health record (EHR) development/management, information technology, property management and support services.

The services are provided by staff that is leased from each member agency under a leased employee agreement. The employee leasing costs are based on actual compensation and benefits.

During the fiscal year ended June 30, 2025 and 2024, the Organization provided employee leasing costs of \$2,480,748 and \$2,571,466 to Boley-PAR, Inc., respectively, and accrued a management fee of \$2,486,172 and \$2,576,595 to Boley-PAR, Inc., respectively, for management/administrative services received during the year.

Note 19: RELATED PARTY TRANSACTIONS (Continued)

Included in Boley-Par, Inc. is approximately \$417,000 and \$357,000 shared computer software and administrative operating costs paid by Operation PAR, Inc. to Boley-Par, Inc. for the years ended June 30, 2025 and 2024, respectively.

Certain staff are shared with members of Boley-PAR, Inc. During the year ended June 30, 2025 and 2024, a total of \$824,842 and \$715,704, respectively, in shared staff costs are listed on the statement of functional expenses.

The Organization paid insurance premiums in fiscal years 2025 and 2024 of approximately \$1,071,768 and \$972,000, respectively, to an insurance brokerage firm who employs a member of the Organization's Board of Directors. The Organization follows the procurement policy of obtaining competitive bids for Insurance and the board member does not participate in this process of approving the renewal of insurance policies.

Note 20: SUBSEQUENT EVENTS

Cybersecurity Incident

On June 10th, 2025, the Organization experienced a cybersecurity incident involving unauthorized access to certain systems. The Organization promptly initiated its incident response protocols and notified its cybersecurity insurance provider, which is currently managing the investigation and response efforts.

As of December 26, 2025, the Organization has not incurred any material costs related to the incident, and the financial impact, if any, cannot be reasonably estimated. The Organization continues to assess the situation and will recognize any related costs or insurance recoveries in accordance with accounting principles generally accepted in the United States of America as more information becomes available. The Organization maintains cybersecurity insurance coverage, which may mitigate impacts associated with this incident.



SUPPLEMENTARY INFORMATION



Operation PAR, Inc.
Schedule of Expenditures of Federal Awards and
State Financial Assistance
For the Year Ended June 30, 2025

FEDERAL/STATE GRANTOR PASS-THROUGH GRANTOR/PROGRAM TITLE	ALN NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
FEDERAL AWARDS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				
Passed through Central Florida Behavioral Health Network				
Alcohol, Drug Abuse and Mental Health Services:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QG034	\$ 4,211,399	\$ -
Passed through Lutheran Services, dba LSF Health Systems				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME056	82,017	-
Passed through Florida Alcohol and Drug Abuse Association				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DCF MOA	64,638	-
Total ALN #93.959 - Block Grants for Prevention and Treatment of Substance Abuse			4,358,054	-
Passed through Central Florida Behavioral Health Network				
Alcohol, Drug Abuse and Mental Health Services:				
Temporary Assistance for Needy Families	93.558	QG034	332,882	-
Total ALN #93.558 - Temporary Assistance for Needy Families			332,882	-
Passed through Central Florida Behavioral Health Network				
Alcohol, Drug Abuse and Mental Health Services:				
Opioid State Targeted Response	93.788	QG034	7,606,362	-
Passed through Lutheran Services, dba LSF Health Systems				
Opioid State Targeted Response	93.788	ME056	1,229,919	-
Passed through Florida Alcohol and Drug Abuse Association				
Opioid State Targeted Response	93.788	DCF MOA	8,387	-
Total ALN #93.788 - Opioid State Targeted Response			8,844,668	-
Passed through New York University on behalf of Grossman School of Medicine; NIDA Clinical Trials				
Network- Center for Prevention - Implementation Methodology for Drug Abuse and HIV				
Drug Abuse and Addiction Research Programs	93.279	23-A0-S2-003671	276,883	-
Drug Abuse and Addiction Research Programs	93.279	23-A0-S2-003671	96,189	-
Total ALN #93.279 - Drug Abuse and Addiction Research Programs			373,072	-
Health Center Program Cluster				
Passed through Pinellas County - healthcare for the homeless - substance use program				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	24-0711A	416,702	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	2H80CS00024-22-00	240,393	-
Total ALN #93.224 - Health Center Program Cluster, Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)			657,095	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			14,565,771	-
U.S. DEPARTMENT OF JUSTICE				
Passed through Pinellas County				
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2020-AR-BX-0055	98,755	-
Total ALN #16.838 - Comprehensive Opioid, Stimulant, and Substance Abuse Program			98,755	-
TOTAL U.S. DEPARTMENT OF JUSTICE			98,755	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 14,664,526	\$ -

Continued

See accompanying notes to the schedule of federal awards and state financial assistance.

Operation PAR, Inc.
Notes to Schedule of Expenditures of Federal Awards and
State Financial Assistance
For The Year Ended June 30, 2025

FEDERAL/STATE GRANTOR PASS-THROUGH GRANTOR/PROGRAM TITLE	ALN/ CSFA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
STATE FINANCIAL ASSISTANCE				
OFFICE OF STATE COURTS ADMINISTRATOR (OSCA)				
Passed through Florida Alcohol and Drug Abuse Association				
Naltrexone	22.022	OSCA MOA-Vivাত্রol Program	11,961	-
Total ALN #22.022 - Naltrexone			11,961	-
Passed through Florida Alcohol and Drug Abuse Association				
Medically Assisted Drug Treatment Program	22.030	OSCA MOA-Vivাত্রol Program	391,343	-
Total ALN #22.030 - Medically Assisted Drug Treatment Program			391,343	-
TOTAL OFFICE OF STATE COURTS ADMINISTRATOR (OSCA)			403,304	-
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				
Passed through Central Florida Behavioral Health Network				
Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	QG034-24	93,567	-
Total ALN #60.155 - Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services			93,567	-
Passed through Central Florida Behavioral Health Network				
State Opioid Settlement Trust Fund Services	60.355	QG034-24	1,487,274	-
Passed through Lutheran Services, dba LSF Health Systems				
State Opioid Settlement Trust Fund Services	60.355	ME056	1,670,532	-
Total ALN #60.355 - State Opioid Settlement Trust Fund Services			3,157,806	-
Passed through Pasco County				
Substance Abuse and Mental Health-Community Services	60.153	LD215	193,390	-
Total ALN #60.153 - Substance Abuse and Mental Health-Community Services			203,748	-
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			3,455,121	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			\$ 3,858,425	\$ -
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			\$ 18,522,951	\$ -

Operation PAR, Inc.
Notes to Schedule of Expenditures of Federal Awards and
State Financial Assistance
For The Year Ended June 30, 2025

Note 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal and state grant activity of Operation PAR, Inc. under programs of the federal and state government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirement of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.650, *Rules of the Auditor General*. Because the schedule presents only a selected portion of the operations of Operation PAR, Inc. it is not intended to and does not present the financial position, changes in net assets or cash flows of Operation PAR, Inc.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported based on the accrual basis of accounting. Such expenditures are recognized following the cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Organization has not elected to use the de Minimis Indirect Cost Rate.

The Organization's federal awards do not have any loans or loan guarantees.

The Organization did not receive any federal or state non-cash assistance for the fiscal year ended June 30, 2025.

The Organization provided local matching funds in excess of \$155,587 and \$168,469 in fiscal year 2025 and 2024, respectively.

Note 3: MATCH

The Organization's contract with Central Florida Behavioral Health Network includes state match for a total of \$4,389,836 for the year ended June 30, 2025. The allocation of state and federal funding to the program is determined by the Department of Children and Families.



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**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
Operation PAR, Inc.
Pinellas Park, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of Operation PAR, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Organization’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 Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

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

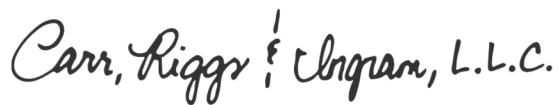
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS & INGRAM, L.L.C.

Tampa, Florida
December 26, 2025



CARR, RIGGS & INGRAM, L.L.C.

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

To the Board of Directors
Operation PAR, Inc.
Pinellas Park, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Operation PAR, Inc.’s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *State of Florida Department of Financial Services’ State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization’s major federal programs and state projects for the year ended June 30, 2025. The Organization’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program and State Project

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

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Operation PAR, 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*, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, we:

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such

that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Tampa, Florida
December 26, 2025

Operation PAR, Inc.
Schedule of Findings and Questioned Costs
For The Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

- | | |
|--|---------------|
| 1. Type of auditor’s report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | None |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported |
| c. Noncompliance material to the financial statements noted? | None |

Federal Awards:

- | | | | | | |
|--|--|------------------------|--------|--|--|
| 1. Type of auditor’s report issued on compliance for major programs | Unmodified | | | | |
| 2. Internal control over major programs: | | | | | |
| a. Material weaknesses identified? | None | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported | | | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? | None | | | | |
| 4. Identification of major programs: | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; width: 30%;"><u>ALN</u></td> <td style="text-align: center; width: 70%;"><u>Federal Program</u></td> </tr> <tr> <td style="text-align: center;">93.959</td> <td style="text-align: center;">Block Grants for Prevention and Treatment of Substance Abuse</td> </tr> </table> | <u>ALN</u> | <u>Federal Program</u> | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | |
| <u>ALN</u> | <u>Federal Program</u> | | | | |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | |
| 6. Auditee qualified as low-risk auditee under 2 CFR 200.520? | Yes | | | | |

State Projects:

- | | | | | | |
|---|------------------------------------|----------------|--------|------------------------------------|--|
| 1. Type of auditor’s report issued on compliance for major programs | Unmodified | | | | |
| 2. Internal control over major programs: | | | | | |
| a. Material weaknesses identified? | None | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported | | | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with Rule 10.554(1)(l)(4)? | None | | | | |
| 4. Identification of major programs: | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; width: 30%;"><u>CSFA</u></td> <td style="text-align: center; width: 70%;"><u>Project</u></td> </tr> <tr> <td style="text-align: center;">60.355</td> <td style="text-align: center;">State Opioid Settlement Trust Fund</td> </tr> </table> | <u>CSFA</u> | <u>Project</u> | 60.355 | State Opioid Settlement Trust Fund | |
| <u>CSFA</u> | <u>Project</u> | | | | |
| 60.355 | State Opioid Settlement Trust Fund | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | |

Operation PAR, Inc.
Schedule of Findings and Questioned Costs
For The Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted

SECTION III – FEDERAL AWARD FINDINGS

None noted

SECTION IV – STATE PROJECT FINDINGS

None noted

SECTION V – SUMMARY OF PRIOR YEAR AUDIT FINDINGS

Significant Deficiency

Finding Number: 2024-001

ALN # 93.788: Opioid State Targeted Response

Passed through: Central Florida Behavioral Health Network

Contract Number: QG034

Compliance Requirement: Suspension and Debarment

Questioned Costs: N/A

Condition: CRI notes that the Organization did not consistently maintain documented internal controls over the verification of vendor suspension and debarment status.

Recommendation: CRI recommends that the Organization retain documentation of the verification of vendor suspension and debarment status prior to entering into transactions that are funded through federal programs.

Current Status: Partially corrected.

Provider Name: OPERATION PAR, INC.
 Audit Period: 07/01/24 TO 06/30/25

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	Mental Health		Substance Abuse				
	Assessment	Incidental Expenses	Assessment	Case Management	Daycare	Intervention - Individual	Medication-Assisted Treatment
	1	28	1	2	5	11	13
IA. STATE SAMH FUNDING							
(1) CFBHN Subcontract #QG034-24	\$0	\$11,562	\$45,313	\$147,513	\$34,686	\$257,981	\$7,834,555
MH076	\$0	\$11,562	\$0	\$0	\$0	\$0	\$0
MS000	\$0	\$0	\$0	\$6,051	\$13,001	\$46,234	\$562,733
MS003	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS011	\$0	\$0	\$0	\$6,051	\$13,001	\$46,234	\$562,733
MS021	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS003 CF (FY23-24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS023	\$0	\$0	\$0	\$0	\$0	\$202,453	\$0
MS025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS081	\$0	\$0	\$0	\$0	\$2,285	\$9,294	\$0
MS0CN	\$0	\$0	\$0	\$46,049	\$0	\$0	\$0
MS0TB	\$0	\$0	\$0	\$0	\$19,400	\$0	\$0
MSOCB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSOCR	\$0	\$0	\$0	\$0	\$0	\$0	\$43,009
MSOCR CF (FY 23-24)	\$0	\$0	\$0	\$0	\$0	\$0	\$263,614
MSOTR	\$0	\$0	\$129	\$7,272	\$0	\$0	\$601,850
MSOTR CF (FY 23-24)	\$0	\$0	\$650	\$4,240	\$0	\$0	\$259,081
MSSM6	\$0	\$0	\$1,473	\$21,597	\$0	\$0	\$1,523,554
MSMN6	\$0	\$0	\$1,741	\$7,083	\$0	\$0	\$529,934
MSSM7	\$0	\$0	\$41,320	\$55,221	\$0	\$0	\$4,050,780
MSSP6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSSP7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSPN6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSTRV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(2) LSF Health Systems Subcontract #ME056							
MS023	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSMN6	\$0	\$0	\$0	\$0	\$0	\$0	\$23,217
MSOTR	\$0	\$0	\$0	\$0	\$0	\$0	\$83,860
MSSM6	\$0	\$0	\$0	\$0	\$0	\$0	\$293,711
MSSM7	\$0	\$0	\$0	\$0	\$0	\$0	\$912,991
MSONQ	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$669,718
(2) Medicaid	\$0	\$0	\$0	\$0	\$0	\$0	\$3,395,160
(3) Local Government	\$0	\$0	\$0	\$0	\$42,096	\$0	\$548,478
(4) Federal Grants and Contracts	\$0	\$0	\$0	\$0	\$0	\$14,301	\$389,502
(5) In-kind from local govt. only	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER GOVT. FUNDING=	\$0	\$0	\$0	\$0	\$42,096	\$14,301	\$5,002,858
IC. ALL OTHER REVENUES							
(1) 1st & 2nd Party Payments	\$0	\$0	\$0	\$0	\$9,928	\$80	\$2,639,593
(2) 3rd Party Payments (except Medicare)	\$0	\$0	\$0	\$0	\$0	\$0	\$292,341
(3) Medicare	\$0	\$0	\$0	\$0	\$0	\$0	\$4,589,152
(4) Contributions and Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(5) Other	\$0	\$0	\$0	\$0	\$17,051	\$2,086	\$84,508
(6) In-kind	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER REVENUES=	\$0	\$0	\$0	\$0	\$26,979	\$2,166	\$7,605,594
TOTAL FUNDING=	\$0	\$11,562	\$45,313	\$147,513	\$103,761	\$274,448	\$21,756,786

Provider Name: OPERATION PAR, INC.
 Audit Period: 07/01/24 TO 06/30/25

AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	Substance Abuse							
	Outpatient - Individual	Outreach	Residential Level II	Residential Level III	Substance Abuse Detox	Incidental Expenses	Information & Referral	Outpatient - Group
	14	15	19	20	24	28	30	35
IA. STATE SAMH FUNDING								
(1) CFBHN Subcontract #0G034-21	\$1,071,953	\$87,596	\$3,896,147	\$1,619,596	\$1,484,921	\$30,045	\$585,228	\$291
MH076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS000	\$235,064	\$14,322	\$2,814,625	\$1,214,938	\$1,391,354	\$2,070	\$585,228	\$0
MS003	\$0	\$0	\$2,814,625	\$1,214,938	\$0	\$0	\$0	\$0
MS011	\$235,064	\$14,322	\$0	\$0	\$0	\$2,070	\$585,228	\$0
MS021	\$0	\$0	\$0	\$0	\$1,391,354	\$0	\$0	\$0
MS003 CF (FY23-24)	\$0	\$0	\$198,155	\$203,929	\$0	\$0	\$0	\$0
MS023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS081	\$0	\$487	\$363,582	\$0	\$0	\$0	\$0	\$0
MSOCN	\$0	\$1,476	\$0	\$0	\$0	\$9,020	\$0	\$0
MSOTB	\$12,388	\$0	\$300,803	\$0	\$0	\$0	\$0	\$291
MSOCB	\$0	\$0	\$0	\$0	\$93,567	\$0	\$0	\$0
MSOCR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSOCR CF (FY 23-24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSOTR	\$65,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSOTR CF (FY 23-24)	\$28,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSSM6	\$193,462	\$9,874	\$0	\$0	\$0	\$8,971	\$0	\$0
MSSM6	\$44,793	\$0	\$218,982	\$200,729	\$0	\$0	\$0	\$0
MSSM7	\$492,357	\$61,437	\$0	\$0	\$0	\$34	\$0	\$0
MSSP6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSSP7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSPN6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSTRV	\$0	\$0	\$0	\$0	\$0	\$9,950	\$0	\$0
(2) LSF Health Systems Subcontract #ME056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MS023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSSM6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSOTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSSM6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSSM7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MSONQ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IB. OTHER GOVT. FUNDING								
(1) Other State Agency Funding	\$0	\$0	\$61,985	\$53,261	\$93,650	\$0	\$0	\$0
(2) Medicaid	\$29,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(3) Local Government	\$0	\$0	\$93,287	\$57,303	\$214,987	\$0	\$0	\$0
(4) Federal Grants and Contracts	\$0	\$0	\$41,169	\$0	\$0	\$0	\$0	\$0
(5) In-kind from local govt. only	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER GOVT. FUNDING:	\$29,916	\$0	\$196,441	\$110,564	\$308,637	\$0	\$0	\$0
IC. ALL OTHER REVENUES								
(1) 1st & 2nd Party Payments	\$74,753	\$0	\$0	\$0	\$1,796	\$0	\$0	\$0
(2) 3rd Party Payments (except Medicare)	\$22,610	\$0	\$3,174	\$0	\$49,418	\$0	\$0	\$0
(3) Medicare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(4) Contributions and Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(5) Other	\$0	\$0	\$21,465	\$0	\$0	\$0	\$0	\$0
(6) In-kind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER REVENUES:	\$97,363	\$0	\$24,639	\$0	\$51,214	\$0	\$0	\$0
TOTAL FUNDING:	\$1,199,232	\$87,596	\$4,117,227	\$1,730,160	\$1,844,772	\$30,045	\$585,228	\$291

Provider Name: OPERATION PAR, INC.
 Audit Period: 07/01/24 TO 06/30/25

AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE

PART I: ACTUAL FUNDING SOURCES &
 REVENUES

Substance Abuse

FUNDING SOURCES & REVENUES	Intervention - Group	Prevention Indicated	Prevention Selective	Prevention Universal Direct	Prevention Universal Indirect	HIV Early Intervention Services	Network Evaluation and Development	Other Bundled Projects	Total for State Funded SAMH Cost Centers	Total for Non-State Funded SAMH Cost Centers	Total All SAMH Cost Centers (D+E)	Non-SAMH Cost Center	Total Revenue (F+G)
A	42	48	49	50	51	53	B1	CD	D	E	F	G	H
IA. STATE SAMH FUNDING													
(1) CFBHN Subcontract #QG034-21	\$954	\$189,615	\$139,311	\$257,148	\$213,364	\$0	\$809,793	\$0	\$18,717,572	\$0	\$18,717,572	\$0	\$18,717,572
MH076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,562	\$0	\$11,562	\$0	\$11,562
MS000	\$954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,886,574	\$0	\$6,886,574	\$0	\$6,886,574
MS003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,029,563	\$0	\$4,029,563	\$0	\$4,029,563
MS011	\$954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,465,657	\$0	\$1,465,657	\$0	\$1,465,657
MS021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,391,354	\$0	\$1,391,354	\$0	\$1,391,354
MS003 CF (FY23-24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402,084	\$0	\$402,084	\$0	\$402,084
MS023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,453	\$0	\$202,453	\$0	\$202,453
MS025	\$0	\$189,615	\$139,311	\$241,793	\$85,700	\$0	\$0	\$0	\$656,419	\$0	\$656,419	\$0	\$656,419
MS081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,648	\$0	\$375,648	\$0	\$375,648
MSOCN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,545	\$0	\$56,545	\$0	\$56,545
MSOTB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332,882	\$0	\$332,882	\$0	\$332,882
MSOCB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,567	\$0	\$93,567	\$0	\$93,567
MSOCR	\$0	\$0	\$0	\$0	\$0	\$0	\$769,793	\$0	\$812,802	\$0	\$812,802	\$0	\$812,802
MSOCR CF (FY 23-24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263,614	\$0	\$263,614	\$0	\$263,614
MSOTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674,472	\$0	\$674,472	\$0	\$674,472
MSOTR CF (FY 23-24)	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$332,639	\$0	\$332,639	\$0	\$332,639
MSSM6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,758,931	\$0	\$1,758,931	\$0	\$1,758,931
MSSM6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,003,262	\$0	\$1,003,262	\$0	\$1,003,262
MSSM7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,701,149	\$0	\$4,701,149	\$0	\$4,701,149
MSSP6	\$0	\$0	\$0	\$15,355	\$0	\$0	\$0	\$0	\$15,355	\$0	\$15,355	\$0	\$15,355
MSSP7	\$0	\$0	\$0	\$63,832	\$0	\$0	\$0	\$0	\$63,832	\$0	\$63,832	\$0	\$63,832
MSPN6	\$0	\$0	\$0	\$63,832	\$0	\$0	\$0	\$0	\$63,832	\$0	\$63,832	\$0	\$63,832
MSTRV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,950	\$0	\$9,950	\$0	\$9,950
(2) LSF Health Systems Subcontract #ME056	\$0	\$0	\$0	\$0	\$0	\$82,017	\$0	\$1,586,672	\$2,982,468	\$0	\$2,982,468	\$0	\$2,982,468
MS023	\$0	\$0	\$0	\$0	\$0	\$82,017	\$0	\$0	\$82,017	\$0	\$82,017	\$0	\$82,017
MSSM6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,217	\$0	\$23,217	\$0	\$23,217
MSOTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,860	\$0	\$83,860	\$0	\$83,860
MSSM6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293,711	\$0	\$293,711	\$0	\$293,711
MSSM7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$912,991	\$0	\$912,991	\$0	\$912,991
MSONQ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,586,672	\$1,586,672	\$0	\$1,586,672	\$0	\$1,586,672
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$878,614	\$0	\$878,614	\$0	\$878,614
(2) Medicaid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,425,076	\$0	\$3,425,076	\$0	\$3,425,076
(3) Local Government	\$0	\$28,000	\$129,486	\$0	\$0	\$0	\$0	\$0	\$1,113,637	\$2,332,361	\$3,445,998	\$9,540	\$3,455,538
(4) Federal Grants and Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444,972	\$742,473	\$1,187,445	\$0	\$1,187,445
(5) In-kind from local govt. only	\$0	\$245,893	\$0	\$0	\$0	\$0	\$0	\$0	\$245,893	\$0	\$245,893	\$0	\$245,893
TOTAL OTHER GOVT. FUNDING=	\$0	\$273,893	\$129,486	\$0	\$0	\$0	\$0	\$0	\$6,108,192	\$3,074,834	\$9,183,026	\$9,540	\$9,192,566
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,726,150	\$60,798	\$2,786,948	\$0	\$2,786,948
(2) 3rd Party Payments (except Medicare)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,543	\$43,541	\$411,084	\$0	\$411,084
(3) Medicare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,589,152	\$0	\$4,589,152	\$0	\$4,589,152
(4) Contributions and Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,250	\$67,250	\$84,969	\$152,219
(5) Other	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$129,110	\$50,246	\$179,356	\$1,316,830	\$1,496,186
(6) In-kind	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL OTHER REVENUES=	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$7,811,955	\$221,835	\$8,033,790	\$1,401,799	\$9,435,589
TOTAL FUNDING=	\$954	\$463,508	\$268,797	\$257,148	\$217,364	\$82,017	\$809,793	\$1,586,672	\$35,620,187	\$3,296,669	\$38,916,856	\$1,411,339	\$40,328,195

Provider Name: OPERATION PAR, INC.
 Audit Period: 07/01/24 TO 06/30/25

AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES A	Mental Health		Substance Abuse				
	Assessment	Incidental Expenses	Assessment	Case Management	Daycare	Intervention - Individual	Medication-Assisted Treatment
	1	28	1	2	5	11	13
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$0	\$0	\$65,281	\$239,866	\$218,724	\$250,548	\$8,500,826
(2) Fringe Benefits	\$0	\$0	\$13,092	\$47,032	\$49,402	\$49,153	\$1,647,094
TOTAL PERSONNEL EXPENSES=	\$0	\$0	\$78,373	\$286,898	\$268,126	\$299,701	\$10,147,920
IIIB. OTHER EXPENSES							
(1) Building Occupancy	\$0	\$0	\$9,033	\$38,848	\$14,050	\$41,624	\$1,273,622
(2) Professional Services	\$0	\$0	\$4,340	\$9,139	\$10,921	\$35	\$575,666
(3) Travel	\$0	\$0	\$371	\$1,707	\$375	\$22,180	\$52,035
(4) Equipment	\$0	\$0	\$2,182	\$8,832	\$785	\$6,750	\$303,765
(5) Food Services	\$0	\$0	\$73	\$153	\$37,875	\$1	\$10,527
(6) Medical and Pharmacy	\$0	\$11,562	\$8,821	\$22,899	\$801	\$9,582	\$1,220,693
(7) Subcontracted Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(8) Insurance	\$0	\$0	\$1,174	\$3,963	\$6,370	\$3,911	\$150,631
(9) Interest Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(10) Operating Supplies & Expenses	\$0	\$0	\$2,269	\$7,076	\$19,376	\$6,207	\$312,111
(11) Donated Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Other Expense	\$0	\$0	\$15	\$31	\$0	\$2,546	\$2,125
TOTAL OTHER EXPENSES=	\$0	\$11,562	\$28,278	\$92,648	\$90,553	\$92,836	\$3,901,175
TOTAL PERSONNEL & OTHER EXPENSES=	\$0	\$11,562	\$106,651	\$379,546	\$358,679	\$392,537	\$14,049,095
IIIC. DISTRIBUTED INDIRECT COSTS							
(b) Administration	\$0	\$0	\$16,780	\$60,040	\$56,552	\$63,323	\$2,210,723
TOTAL DISTRIBUTED INDIRECT COSTS=	\$0	\$0	\$16,780	\$60,040	\$56,552	\$63,323	\$2,210,723
TOTAL ACTUAL OPERATING EXPENSES=	\$0	\$11,562	\$123,431	\$439,586	\$415,231	\$455,860	\$16,259,818
IID. UNALLOWABLE COSTS							
	\$0	\$0	\$6	\$22	\$21	\$28	\$1,816
IIIE. CAPITAL EXPENDITURES							
	\$0	\$0	\$0	\$0	\$16,920	\$18,668	\$96,465
TOTAL ALLOWABLE OPERATING EXPENSES=	\$0	\$11,562	\$123,425	\$439,564	\$415,210	\$455,832	\$16,258,002

Provider Name: OPERATION PAR, INC.
 Audit Period: 07/01/24 TO 06/30/25

AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE

PART II: ACTUAL EXPENSES

Substance Abuse								
EXPENSE CATEGORIES	Outpatient - Individual	Outreach	Residential Level II	Residential Level III	Substance Abuse Detox	Incidental Expenses	Information & Referral	Outpatient - Group
A	14	15	19	20	24	28	30	35
IIA. PERSONNEL EXPENSES								
(1) Salaries	\$1,401,560	\$56,507	\$1,458,320	\$669,205	\$1,287,229	\$0	\$225,447	\$166
(2) Fringe Benefits	\$282,392	\$14,840	\$248,316	\$124,044	\$254,600	\$0	\$44,465	\$34
TOTAL PERSONNEL EXPENSES=	\$1,683,952	\$71,347	\$1,706,636	\$793,249	\$1,541,829	\$0	\$269,912	\$200
IIB. OTHER EXPENSES								
(1) Building Occupancy	\$190,231	\$9,747	\$424,177	\$273,842	\$154,706	\$0	\$36,137	\$20
(2) Professional Services	\$92,647	\$10	\$76,318	\$21,926	\$78,373	\$0	\$1,303	\$11
(3) Travel	\$11,389	\$442	\$5,598	\$3,299	\$6,595	\$0	\$0	\$4
(4) Equipment	\$55,051	\$2,560	\$217,896	\$76,090	\$35,283	\$0	\$3,311	\$11
(5) Food Services	\$1,841	\$0	\$362,125	\$174,080	\$146,942	\$0	\$144	\$0
(6) Medical and Pharmacy	\$198,635	\$1,550	\$58,499	\$18,064	\$57,009	\$9,005	\$0	\$30
(7) Subcontracted Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(8) Insurance	\$28,811	\$841	\$141,234	\$67,766	\$33,643	\$0	\$8,438	\$6
(9) Interest Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(10) Operating Supplies & Expenses	\$54,966	\$3,955	\$80,865	\$49,489	\$106,201	\$0	\$9,772	\$10
(11) Donated Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Other Expense	\$219	\$0	\$166	\$780	\$2,499	\$21,040	\$0	\$0
TOTAL OTHER EXPENSES=	\$633,790	\$19,105	\$1,366,878	\$685,336	\$621,251	\$30,045	\$59,105	\$92
TOTAL PERSONNEL & OTHER EXPENSES=	\$2,317,742	\$90,452	\$3,073,514	\$1,478,585	\$2,163,080	\$30,045	\$329,017	\$292
IIIC. DISTRIBUTED INDIRECT COSTS								
(b) Administration	\$364,375	\$14,544	\$488,360	\$238,158	\$338,513	\$0	\$47,986	\$46
TOTAL DISTRIBUTED INDIRECT COSTS=	\$364,375	\$14,544	\$488,360	\$238,158	\$338,513	\$0	\$47,986	\$46
TOTAL ACTUAL OPERATING EXPENSES=	\$2,682,117	\$104,996	\$3,561,874	\$1,716,743	\$2,501,593	\$30,045	\$377,003	\$338
IIID. UNALLOWABLE COSTS								
	\$133	\$5	\$178	\$87	\$123	\$0	\$17	\$0
IIIE. CAPITAL EXPENDITURES								
	\$0	\$0	\$53,042	\$90,030	\$221,859	\$0	\$0	\$0
TOTAL ALLOWABLE OPERATING EXPENSES=	\$2,681,984	\$104,991	\$3,561,696	\$1,716,656	\$2,501,470	\$30,045	\$376,986	\$338

Provider Name: OPERATION PAR, INC.
 Audit Period: 07/01/24 TO 06/30/25

AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE

PART II: ACTUAL EXPENSES

Substance Abuse

EXPENSE CATEGORIES	Intervention -Group	Prevention Indicated	Prevention Selective	Prevention Universal Direct	Prevention Universal Indirect	HIV Early Intervention Services	Network Evaluation and Development	Other Bundled Projects	Total for State Funded SAMH Cost Centers	Total for Non-State Funded SAMH Cost Centers	Total All SAMH Cost Centers (D+E)	Non-SAMH Cost Center	Administration	Total Expenses (F+G+H)
A	42	48	49	50	51	53	B1	C0	D	E	F	G	H	I
IIA. PERSONNEL EXPENSES														
(1) Salaries	\$1,151	\$106,662	\$131,752	\$126,043	\$106,534	\$54,874	\$407,828	\$987,550	\$16,296,073	\$2,311,032	\$18,607,105	\$943,226	\$3,662,740	\$23,213,071
(2) Fringe Benefits	\$174	\$24,911	\$30,770	\$29,437	\$24,883	\$12,911	\$80,751	\$256,763	\$3,235,064	\$440,010	\$3,675,074	\$219,152	\$669,367	\$4,563,593
TOTAL PERSONNEL EXPENSES=	\$1,325	\$131,573	\$162,522	\$155,480	\$131,417	\$67,785	\$488,579	\$1,244,313	\$19,531,137	\$2,751,042	\$22,282,179	\$1,162,378	\$4,332,107	\$27,776,664
IIIB. OTHER EXPENSES														
(1) Building Occupancy	\$309	\$12,028	\$14,857	\$14,213	\$12,014	\$4,177	\$53,106	\$42,628	\$2,619,369	\$374,850	\$2,994,219	-\$49,140	\$246,022	\$3,191,101
(2) Professional Services	\$2	\$28,163	\$0	\$0	\$0	\$0	\$23,980	\$58,342	\$981,176	\$92,694	\$1,073,870	-\$249,064	-\$502,270	\$322,536
(3) Travel	\$19	\$4,917	\$6,073	\$5,810	\$4,911	\$8,232	\$2,162	\$2,093	\$138,212	\$67,396	\$205,608	\$2,916	\$57,640	\$266,164
(4) Equipment	\$52	\$3,827	\$4,727	\$4,522	\$3,822	\$661	\$5,651	\$15,349	\$797,127	\$76,162	\$873,289	-\$148,353	\$618,552	\$1,343,488
(5) Food Services	\$0	\$117	\$144	\$138	\$117	\$0	\$505	\$0	\$734,782	\$59,625	\$794,407	-\$627,859	\$10,365	\$176,913
(6) Medical and Pharmacy	\$90	\$1,032	\$1,274	\$1,219	\$1,031	\$337	\$64,972	\$42,476	\$1,729,581	\$37,645	\$1,767,226	-\$320,102	\$464	\$1,447,588
(7) Subcontracted Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(8) Insurance	\$17	\$3,918	\$4,840	\$4,630	\$3,914	\$907	\$6,464	\$20,913	\$492,391	\$59,526	\$551,917	\$278,073	\$148,660	\$978,650
(9) Interest Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(10) Operating Supplies & Expenses	\$35	\$37,170	\$45,912	\$43,922	\$37,127	\$1,140	\$14,003	\$17,866	\$849,472	\$121,727	\$971,199	\$91,110	\$237,239	\$1,299,548
(11) Donated Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Other Expense	\$0	\$245,893	\$0	\$0	\$0	\$0	\$105	\$0	\$275,419	\$27,938	\$303,357	\$6,533	\$0	\$309,890
TOTAL OTHER EXPENSES=	\$524	\$337,065	\$77,827	\$74,454	\$62,936	\$15,454	\$216,948	\$199,667	\$8,617,529	\$91,563	\$9,535,092	-\$1,015,886	\$816,672	\$9,335,878
TOTAL PERSONNEL & OTHER EXPENSES=	\$1,849	\$468,638	\$240,349	\$229,934	\$194,353	\$83,239	\$705,527	\$1,443,980	\$28,148,666	\$3,668,605	\$31,817,271	\$146,492	\$5,148,779	\$37,112,542
IIIC. DISTRIBUTED INDIRECT COSTS														
(b) Administration	\$307	\$72,701	\$37,285	\$35,670	\$30,151	\$13,185	\$104,266	\$228,726	\$4,421,691	\$573,026	\$4,994,717	\$19,720	-\$5,014,437	\$0
TOTAL DISTRIBUTED INDIRECT COSTS=	\$307	\$72,701	\$37,285	\$35,670	\$30,151	\$13,185	\$104,266	\$228,726	\$4,421,691	\$573,026	\$4,994,717	\$19,720	-\$5,014,437	\$0
TOTAL ACTUAL OPERATING EXPENSES=	\$2,156	\$541,339	\$277,634	\$265,604	\$224,504	\$96,424	\$809,793	\$1,672,706	\$32,570,357	\$4,241,631	\$36,811,988	\$166,212	\$134,342	\$37,112,542
IIID. UNALLOWABLE COSTS														
	\$0	\$245,919	\$14	\$13	\$11	\$0	\$0	\$0	\$248,393	\$209	\$248,602	\$6,540	\$0	\$255,142
IIIE. CAPITAL EXPENDITURES														
	\$0	\$0	\$8,695	\$0	\$0	\$0	\$0	\$0	\$505,679	\$22,435	\$528,114	\$10,707	\$253,797	\$792,618
TOTAL ALLOWABLE OPERATING EXPENSES=	\$2,156	\$295,420	\$277,620	\$265,591	\$224,493	\$96,424	\$809,793	\$1,672,706	\$32,321,964	\$4,241,422	\$36,563,386	\$159,672	\$134,342	\$36,857,400

AUDIT SCHEDULE

OPERATION PAR, INC.

**SCHEDULE OF STATE EARNINGS FOR
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

1. Total Expenditures	<u>\$37,112,542</u>
2. Less Other State and Federal Funds	<u>(\$10,080,287)</u>
3. Less Non-Match SAMH Funds	<u>(\$21,313,904)</u>
4. Less Unallowable Costs per 65E-14, F.A.C.	<u>(\$414,814)</u>
5. Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	<u>\$5,303,537</u>
6. Maximum Available Earnings (Line 5 times 75%)	<u>\$3,977,653</u>
7. Amount of State Funds Requiring Match	<u>\$466,761</u>
8. Amount Due to Department (Subtract line 7 from line 6. If negative, the amount of the difference is due to the department up to the amount of line 7)	<u>\$0</u>

AUDIT SCHEDULE

OPERATION PAR, INC.

**Schedule of Bed-Day Availability Payments
For Fiscal Year Ending 06/30/25**

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies E	Maximum # of Units Eligible for Payment by Department (D-E) F	Amount Paid for Services by the Department G	Maximum \$ Value of Units in Column F (F x C) H	Amount Owed to Department (G-H or \$0, whichever is greater) I
Children's MH	Crisis Stabilization Unit	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
Adult MH	Crisis Stabilization Unit	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
Children's SA	Substance Abuse Detox	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00
Adult SA	Substance Abuse Detox	\$351.70	7,180	752	6,428	\$1,484,921.00	\$2,260,801.00	\$0.00
Adult MH	Short-term Residential Treatment	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00

Total Amount Owed to Department = \$0.00

AUDIT SCHEDULE

OPERATION PAR, INC.

**Schedule of Related Party Transaction Adjustments
for the Fiscal Year Ending 06/30/25**

	Related Party	Allocation of Related Party Transactions Adjustment					Total
		State-Designated Cost Centers					
		1	2	3		
Revenues From Grantee							
Rent	0	0	0	0	0	0	0
Services	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Revenue From Grantee	0	0	0	0	0	0	0
Expenses Associated with Grantee Transactions							
Personnel Services	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Associated Expenses	0	0	0	0	0	0	0
Related Party Transaction Adjustment	0	0	0	0	0	0	0

FOOTNOTE:

Operation PAR, Inc. does not have any related party transactions that were above cost and need to be reported on this schedule.