

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC.
AND AFFILIATE**

**COMBINED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2025 AND 2024



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**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
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YEARS ENDED JUNE 30, 2025 AND 2024**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliate
Bartow, Florida

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements of Peace River Center for Personal Development, Inc. and Affiliate (a nonprofit organization), which comprise the combined statements of financial position as of June 30, 2025 and 2024, and the related combined statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the combined financial position of Peace River Center for Personal Development, Inc. and Affiliate as of June 30, 2025 and 2024, and the changes in their net assets, and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 *Auditors' Responsibilities for the Audit of the Combined Financial Statements* section of our report. We are required to be independent of Peace River Center for Personal Development, Inc. and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 Combined Financial Statements

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

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliate

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Peace River Center for Personal Development, Inc. and Affiliate's ability to continue as a going concern for one year after the date the combined financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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 GAAS 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 combined 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 combined 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 Peace River Center for Personal Development, Inc. and Affiliate'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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Peace River Center for Personal Development, Inc. and Affiliate' 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 combined financial statements as a whole. The accompanying supplementary information shown on pages 30 through 59 is presented for purposes of additional analysis and is not a required part of the basic combined financial statements of Peace River Center for Personal Development, Inc. and Affiliate. The combined schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Nonprofit and For-Profit Organizations*, Rules of the Auditor General of the State of Florida, is also presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information and the combined schedule of expenditures of federal awards and state financial assistance is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined 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 February 12, 2026, on our consideration of Peace River Center for Personal Development, Inc. and Affiliate' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Peace River Center for Personal Development, Inc. and Affiliate' 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 Peace River Center for Personal Development, Inc. and Affiliate' internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Lakeland, Florida
February 12, 2026

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024**

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 9,952,072	\$ 7,217,845
Accounts Receivable, Net	4,721,276	5,223,844
Tenant Accounts Receivable, Net	4,114	4,549
Inventory	206,953	218,800
Prepaid Expenses	1,407,201	1,268,130
Deposits	45,323	47,078
Total Current Assets	16,336,939	13,980,246
RESTRICTED DEPOSITS AND FUNDED RESERVES		
Reserve for Client Funds	927	22,411
Tenant Security Deposits Held in Trust	5,645	5,140
Reserve for Replacements	23,620	19,467
Total Restricted Deposits and Funded Reserves	30,192	47,018
PROPERTY, PLANT, AND EQUIPMENT, NET	14,449,702	13,790,293
OTHER ASSETS		
Operating Lease Right-of-Use Assets, Net	777,635	1,167,532
Beneficial Interest in Assets Held by GiveWell Community Foundation	27,245	24,588
Other Assets	128,677	128,677
Total Other Assets	933,557	1,320,797
Total Assets	\$ 31,750,390	\$ 29,138,354

See accompanying Notes to Combined Financial Statements.

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINED STATEMENTS OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2025 AND 2024**

LIABILITIES AND NET ASSETS	2025	2024
CURRENT LIABILITIES		
Accounts Payable	\$ 665,093	\$ 620,050
Accrued Expenses	1,749,666	1,293,263
Accrued Annual Leave	963,119	919,958
Deferred Revenue	1,633,083	2,450,559
Security Deposits Payable	9,666	10,163
Reserve for Client Funds	927	22,411
Current Portion of Long-Term Debt	1,675,809	222,056
Operating Lease Obligation, Current Portion	356,721	452,355
Total Current Liabilities	7,054,084	5,990,815
LONG-TERM LIABILITIES		
Mortgages and Notes Payable, Net of Deferred Loan Costs	1,507,130	3,180,694
Operating Lease Obligation, Net of Current Portion	445,475	736,970
Total Long-Term Liabilities	1,952,605	3,917,664
Total Liabilities	9,006,689	9,908,479
NET ASSETS		
Without Donor Restrictions:		
Undesignated	22,716,456	19,205,287
Designated by Board for Assets Held in		
GiveWell Community Foundation	27,245	24,588
Total Net Assets Without Donor Restrictions	22,743,701	19,229,875
Total Liabilities and Net Assets	\$ 31,750,390	\$ 29,138,354

See accompanying Notes to Combined Financial Statements.

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2025 AND 2024**

	2025	2024
FUNDING AND REVENUES WITHOUT DONOR RESTRICTIONS		
GOVERNMENT FUNDING		
Substance Abuse and Mental Health:		
Adult and Children Mental Health	\$ 16,708,654	\$ 15,772,263
NET PATIENT SERVICE FEES	12,345,300	10,777,153
OTHER GOVERNMENT FUNDING		
Other Federal and State Grants and Contracts	5,245,316	5,363,514
Local Government	4,093,884	3,033,721
Total Other Government Funding	9,339,200	8,397,235
OTHER FUNDING AND REVENUES		
Contributions	1,686,489	1,288,957
Contributions - In-Kind	2,039,951	1,658,090
Other	626,819	565,666
Rental	221,138	233,473
Contracted Food Services	109,404	147,151
Program Income	7,598	6,016
Total Other Funding and Revenues	4,691,399	3,899,353
Total Funding and Revenues Without Donor Restrictions	43,084,553	38,846,004
EXPENSES		
Program Services	34,612,464	32,399,922
Management and General	4,441,392	4,150,846
Fundraising	516,871	478,088
Total Expenses	39,570,727	37,028,856
CHANGE IN NET ASSETS	3,513,826	1,817,148
Net Assets - Beginning of Year	19,229,875	17,412,727
NET ASSETS - END OF YEAR	\$ 22,743,701	\$ 19,229,875

See accompanying Notes to Combined Financial Statements.

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025**

	Program	Management and General	Fundraising	Total
PERSONNEL EXPENSES				
Salaries	\$ 19,232,925	\$ 2,809,898	\$ 155,373	\$ 22,198,196
Benefits	5,562,713	718,145	42,038	6,322,896
Total Personnel Expenses	<u>24,795,638</u>	<u>3,528,043</u>	<u>197,411</u>	<u>28,521,092</u>
OTHER EXPENSES				
Building Occupancy	1,536,412	301,360	80,010	1,917,782
Professional Contractual Services	623,917	282,203	27,315	933,435
Travel	185,532	16,228	386	202,146
Equipment	899,880	(120,361)	82,399	861,918
Food Services	435,815	9,511	52,488	497,814
Medical and Pharmacy	259,609	(801)	23	258,831
Insurance	785,837	87,470	1,154	874,461
Interest	139,707	5,863	-	145,570
Operating Supplies and Expenses	2,928,121	323,810	54,148	3,306,079
Other	3,582	8,066	-	11,648
Donated Items	2,018,414	-	21,537	2,039,951
Total Other Expenses	<u>9,816,826</u>	<u>913,349</u>	<u>319,460</u>	<u>11,049,635</u>
Total Expenses	<u>\$ 34,612,464</u>	<u>\$ 4,441,392</u>	<u>\$ 516,871</u>	<u>\$ 39,570,727</u>

See accompanying Notes to Combined Financial Statements.

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024**

	Program	Management and General	Fundraising	Total
PERSONNEL EXPENSES				
Salaries	\$ 18,894,448	\$ 2,628,125	\$ 140,067	\$ 21,662,640
Benefits	4,601,526	547,088	41,050	5,189,664
Total Personnel Expenses	<u>23,495,974</u>	<u>3,175,213</u>	<u>181,117</u>	<u>26,852,304</u>
OTHER EXPENSES				
Building Occupancy	1,480,807	267,173	69,463	1,817,443
Professional Contractual Services	621,284	280,955	28,952	931,191
Travel	200,832	8,053	828	209,713
Equipment	707,731	(32,884)	70,940	745,787
Food Services	452,159	17,009	51,003	520,171
Medical and Pharmacy	189,627	(8,537)	-	181,090
Insurance	600,537	83,489	228	684,254
Interest	150,499	6,251	-	156,750
Operating Supplies and Expenses	2,860,116	291,589	55,941	3,207,646
Other	1,881	62,535	-	64,416
Donated Items	1,638,475	-	19,616	1,658,091
Total Other Expenses	<u>8,903,948</u>	<u>975,633</u>	<u>296,971</u>	<u>10,176,552</u>
Total Expenses	<u>\$ 32,399,922</u>	<u>\$ 4,150,846</u>	<u>\$ 478,088</u>	<u>\$ 37,028,856</u>

See accompanying Notes to Combined Financial Statements.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 3,513,826	\$ 1,817,148
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	925,930	764,538
Amortization	10,621	10,621
Gain on Sale of Property, Plant, and Equipment	13,803	-
Change in Beneficial Interest in Assets	(2,657)	(2,481)
Change in Operating Right-of -Use Asset	2,768	13,173
(Increase) Decrease in Assets:		
Accounts Receivable	503,003	(1,319,183)
Inventory	11,847	18,386
Prepaid Expenses	(139,071)	(298,635)
Deposits	1,755	1,330
Reserve for Client Funds	21,484	(734)
Tenant Security Deposits Held in Trust	(505)	1,094
Reserve for Replacements	(4,153)	(7,225)
Other Assets	-	(19,467)
Increase (Decrease) in Liabilities:		
Accounts Payable	45,043	(1,655)
Accrued Expenses and Accrued Annual Leave	499,564	93,195
Deferred Revenue	(817,476)	624,184
Security Deposits Payable	(497)	(368)
Reserve for Client Funds	(21,484)	734
Net Cash Provided by Operating Activities	4,563,801	1,694,655
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant, and Equipment	(1,605,157)	(2,025,480)
Proceeds from Sale of Property, Plant, and Equipment	6,015	-
Net Cash Used by Investing Activities	(1,599,142)	(2,025,480)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on Mortgages and Notes Payable	(230,432)	(219,250)
Net Cash Used by Financing Activities	(230,432)	(219,250)
NET CHANGE IN CASH AND CASH EQUIVALENTS	2,734,227	(550,075)
Cash and Cash Equivalents - Beginning of Year	7,217,845	7,767,920
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 9,952,072	\$ 7,217,845
SUPPLEMENTAL INFORMATION		
Interest Paid	\$ 145,570	\$ 156,750

See accompanying Notes to Combined Financial Statements.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Peace River Center for Personal Development, Inc. (Peace River Center) is a nonprofit organization established in 1948 to provide a broad range of inpatient and outpatient mental health services throughout Polk, Highlands, and Hardee Counties in Central Florida. Peace River Center Properties, Inc. (the Properties) provides supervised residential facilities for mental health clients.

Principles of Combination

The combined financial statements include the statements of financial position, activities and changes in net assets, functional expenses, and cash flows of Peace River Center and Affiliate which are under common control. All material intercompany transactions have been eliminated.

Basis of Accounting

Peace River Center's combined financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Use of Estimates

The preparation of combined 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses, including functional allocations during the reporting period. Actual results could differ from those estimates.

Concentration

Approximately 39% and 40% of Peace River Center's revenue was earned under contracts with one organization during the years ended June 30, 2025 and 2024, respectively.

Cash and Cash Equivalents

For purposes of reporting cash flows, Peace River Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Peace River Center maintains its cash in bank deposit and money market accounts, which may exceed federally insured limits. Management has not experienced any losses on these accounts.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

Peace River Center categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobserved inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities valued at fair value are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that an entity has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any 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. There have been no changes in the valuation methodologies used at June 30, 2025 and 2024.

Peace River Center also follows the fair value option for newly acquired financial assets and liabilities standard. This standard allows entities the irrevocable option to elect fair value for certain newly acquired financial assets and liabilities on a contract-by-contract basis. Peace River Center has not elected to measure any newly acquired financial instruments at fair value at June 30, 2025, as permitted. However, Peace River Center may elect to measure newly acquired financial instruments at fair value in the future.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tenant Accounts Receivable and Allowances for Credit Losses

Accounts receivable consists of tenant rents due. Peace River Center does not charge interest on outstanding accounts receivables. The allowance for credit losses is based on a percentage of aged receivables, based on historical experience. If actual collections experience changes, revisions to the allowance percentage are made. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. Properties also records an allowance for tenant accounts receivable. The adequacy of the allowance is periodically evaluated by management and is based on past collection experience, the aging of the receivables, known and inherent risks, adverse situations that may affect the ability to pay and current economic conditions. If actual collection experience changes, revisions to the allowance are made. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. Properties had an allowance for allowance for credit losses of \$707 and \$1,721 as of June 30, 2025 and 2024. Properties bad debt expense was \$707 and \$1,881 for the years ended June 30, 2025 and 2024. Based on the information available, Peace River Center believes the allowance for credit losses as of June 30, 2025 and 2024 is adequate.

Inventory

Supply inventory consists of pharmaceuticals, nonperishable food, and food service supplies. Inventory is carried at cost and is maintained on a first in, first out basis.

Beneficial Interest in Assets Held by the GiveWell Community Foundation

Beneficial Interest in Assets held by GiveWell Community Foundation is valued at the estimated current market value.

Property, Plant, and Equipment

Property, plant, and equipment having a unit cost of \$1,500 or more and software having a unit cost of \$5,000 or more, and both having a useful life of one or more years is capitalized at cost. Donations of property, plant, and equipment are recorded as contributions at their estimated fair market value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed on the straight-line method over the estimated useful lives of the assets. Certain equipment with a net carrying amount of \$4,470,729 was acquired with grant funds received from the state of Florida. Under terms of the grant agreement, the equipment may revert to the state of Florida if it is no longer used by the organization.

Estimated useful lives are as follows:

Buildings	30 to 40 Years
Building Improvements	5 to 30 Years
Equipment	3 to 7 Years

Rental property is stated at cost and depreciated on the straight-line method over the estimated useful lives of the assets ranging from 3 years for equipment to 40 years for buildings. The Properties capitalizes all expenditures in excess of \$500 for property and equipment at cost.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment (Continued)

Peace River Center and the Properties review their investment in real estate for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted cash flow expected to be generated by the rental property and any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the real estate exceeds the fair value of such property. There were no impairment losses recognized in 2025 and 2024.

Leases

Peace River Center leases multiple office spaces and pieces of office equipment under operating leases. Peace River Center determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease obligation on the combined statements of financial position. Finance leases are included in finance lease right-of-use (ROU) assets and finance lease obligation on the combined statements of financial position. As of June 30, 2025 and 2024, Peace River Center had no finance leases.

ROU assets represent Peace River Center's right to use an underlying asset for the lease term and the lease obligation represents Peace River Center's obligation to make lease payments arising from the lease. ROU assets and obligations are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most leases do not provide an implicit interest rate, Peace River Center uses its implied rate based on the information available at 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 Peace River Center will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Peace River Center has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease obligation or right of use assets on the combined statements of financial position.

Restricted Deposits and Funded Reserves

Under the regulatory agreement, Properties is required to make deposits into restricted escrow accounts. Properties makes regular monthly deposits into the Reserve for Replacements account for the replacement of property and equipment. Any disbursements from these accounts require the approval of U.S. Department of Housing and Urban Development (HUD). HUD approved withdrawals of \$-0- and \$-0- which were made from funded reserves during 2025 and 2024, respectively.

Properties is also required to deposit into the Reserve for Replacements fund any surplus cash from operations within sixty days after the fiscal year-end. Properties had surplus cash of \$4,857 and \$9,079 at June 30, 2025 and 2024, respectively.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated an amount from net assets without donor restrictions for future use.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Revenue Recognition

Net Patient Service Fees

Medicare and Medicaid Net Patient Revenue and Receivables

Revenue for services rendered to patients covered under the Medicare and Medicaid programs are recorded based on date of service at amounts equal to the standard rate charged by Peace River Center for the specific service. The standard rates are discounted to the contract payment rates specific to Peace River Center that are set by the Medicare and Medicaid programs. The payment rates are daily, hourly, or service specific rates for each of the levels of care or specific service provided by Peace River Center. Contractual adjustments are recorded for the difference between Peace River Center's established rate and the amounts estimated to be realized from the Medicare and Medicaid programs and are deducted from revenues and patient accounts receivable. Contractual adjustments are also recorded for the inability to obtain authorizations for services acceptable to the payor and other reasons unrelated to credit risk. Peace River Center estimates the impact of these adjustments based on historical experience, which primarily includes historical claims adjustments, and records it during the period services are rendered as an estimated contractual adjustment and as a reduction to patient accounts receivable.

Other Third-Party Payor Net Patient Revenue and Receivables

Revenue for services rendered to patients covered by other third-party payors (e.g., commercial insurance carriers, health maintenance organizations, and preferred provider organizations, etc.) are recorded based on date of service at amounts equal to the standard rate charged by Peace River Center for the specific service. The standard rates are discounted to the contract payment rates negotiated with the third-party payor. The payment rates are daily, hourly, or service specific rates for each of the levels of care or specific service provided by Peace River Center. Contractual adjustments are recorded for the difference between Peace River Center's established rate and the amounts estimated to be realized from third-party payors and are deducted from revenues and patient accounts receivable. Contractual adjustments are also recorded for the inability to obtain authorizations for services acceptable to the payor and other reasons unrelated to credit risk.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Net Patient Service Fees (Continued)

Other Third-Party Payor Net Patient Revenue and Receivables (Continued)

Peace River Center estimates the impact of these adjustments based on historical experience, which primarily includes historical claims adjustments, and records it during the period services are rendered as an estimated contractual adjustment and as a reduction to patient accounts receivable.

Accounts Receivable, Net of Allowances for Credit Losses

Accounts receivable consists of patient obligations due for services rendered. Peace River Center does not charge interest on outstanding accounts receivables. The allowance for credit losses is based on identified patient accounts believed to be uncollectible, based on historical experience, changing economic conditions, patient mix and payer mix. Peace River Center records a provision for credit losses related to uninsured patients who will be unable or unwilling to pay for the services provided. If actual collections experience changes, revisions to the credit loss percentage are made. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. The allowance for the years ended June 30, 2025 and 2024 was \$714,071 and \$633,713, respectively. Based on the information available, Peace River Center believes the allowance for credit losses as of June 30, 2025 and 2024 is adequate. However, actual write-offs may exceed the recorded allowance. Patient service revenue, net of contractual allowances and discounts (but before the provision of bad debts), recognized in the period from these major payor sources is as follows for the years ended June 30:

	2025	2024
Patient Service Fees:		
Medicaid	\$ 19,531,443	\$17,993,542
Medicare	3,265,601	3,334,235
Self Pay	9,388,137	8,143,443
Third-Party	4,249,801	4,192,521
Subtotal	36,434,982	33,663,741
Less: Contractual Adjustments	(24,089,682)	(22,886,588)
Net Patient Service Fees	\$ 12,345,300	\$ 10,777,153

Grants and Contracts

Peace River Center recognizes grants and contracts as restricted support if they are received with grantor or donor stipulations that limit the use of the donated assets. When a grantor or donor restriction expires, a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities and changes in net assets as net assets released from donor restrictions. A receivable is recognized by Peace River Center for grants and contracts to be received from the grantor or donor.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants and Contracts (Continued)

Grants remaining unused at the end of an accounting period are carried forward as net assets with restrictions. Peace River Center may retain unexpended funds for use in future periods providing expenses incurred are in compliance with the specified terms of each grant.

A portion of Peace River Center's combined revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when Peace River Center has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the combined statements of financial position. Peace River Center recognized deferred revenue of \$1,632,171 and \$1,754,417 on the combined statements of financial position related to these grants as of June 30, 2025 and 2024, respectively. Peace River Center was awarded cost-reimbursable grants of which \$3,424,535 and \$510,364 have not been recognized as of June 30, 2025 and 2024, respectively, because qualifying expenditures have not yet been incurred.

Contract Funding Requiring Local Resource Match

As required under certain contracts, Peace River Center is required to match varying percentages of contract funds received. This match may be cash, in-kind, or a combination. For the years ended June 30, 2025 and 2024, Peace River Center met its matching requirements for all related contracts.

Contributions

Peace River Center reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities and changes in net assets as Net Assets Released from Restrictions. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions – In-Kind

Peace River Center receives donated pharmaceutical supplies, equipment, occupancy and other supplies which are used in their programs and providing services to their clients/patients. Peace River Center estimates the fair value of these in-kind contributions based on the estimate of value of the items received compared to the current market rates of similar occupancy rates, goods and services. The fair market value of contributed pharmaceutical supplies for the years ended June 30, 2025 and 2024, totaled \$1,909,370 and \$1,534,995, respectively. The estimated fair rental value of the contributed rent for the years ended June 30, 2025 and 2024, totaled \$100,232 and \$100,232, respectively. The estimated fair value of the other supplies and services totaled \$30,349 and \$22,863, for the years ended June 30, 2025 and 2024, respectively.

Income Taxes

Peace River Center for Personal Development, Inc. and Peace River Center Properties, Inc. have qualified as nonprofit organizations under Section 501(c)(3) of the U.S. Internal Revenue Code (IRC) and are generally not subject to income taxation, except on net income derived from unrelated business activities. Peace River Center for Personal Development, Inc. provides food services on a contract basis which is subject to tax on unrelated business income. Peace River Center for Personal Development, Inc. does not have a tax liability on its unrelated business activity.

Peace River Center for Personal Development, Inc. and Peace River Center Properties Inc. follow guidance in the income tax standard regarding the recognition and measurement of uncertain tax positions. This guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax return that are not certain to be realized. None of the entities are aware of any uncertain tax positions.

Peace River Center for Personal Development, Inc. and Peace River Center Properties, Inc.'s tax returns are subject to review and examination by federal, state, and local authorities in accordance with prescribed statutes.

Functional Allocation of Expenses

The following program and support services are included in the accompanying financial statements:

- Program Services: Provides a broad range of inpatient and outpatient mental health services.
- Management and General: Includes the functions necessary to maintain Peace River Center's programs and activities and manages the financial responsibility of Peace River Center.
- Fundraising: Provides the structure necessary to obtain additional funding for program services.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses (Continued)

The costs of program and supporting services activities have been summarized on a functional basis in the combined statements of activities and changes in net assets. The combined statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expense, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to June 30, 2025 to determine the need for any adjustments to and/or disclosures within the audited combined financial statements for the year ended June 30, 2025. Management has performed their analysis through February 12, 2026, the date the combined financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Peace River Center manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long term obligations will be discharged. Peace River Center strives to maintain current financial assets less current liabilities at a minimum of 30 days operating expenses. Peace River Center also strives to maintain a year-end balance of undesignated net assets at 15 to 30 days of expected expenditures. To achieve these targets, Peace River Center forecasts its future cash flows and monitors its liquidity quarterly, and monitors its reserves annually. Financial assets in excess of daily cash requirements are invested in cash sweep accounts. During the year ended June 30, 2025, the level of liquidity and reserves was managed within the policy.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

The following table reflects Peace River Center's financial assets as of June 30, 2025 and 2024 reduced by amounts that are not available to meet general expenditures within one year of the combined statements of financial position date because of contractual restrictions or internal board designations.

	<u>2025</u>	<u>2024</u>
Cash and Cash Equivalents	\$ 9,952,072	\$ 7,217,845
Accounts Receivable	4,721,276	5,223,844
Deposits	4,114	4,549
Beneficial Interest in Assets Held by Others	<u>27,245</u>	<u>24,588</u>
Total Financial Assets	14,704,707	12,470,826
Board-Designated Assets Held by Others	<u>(27,245)</u>	<u>(24,588)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 14,677,462</u>	<u>\$ 12,446,238</u>

NOTE 3 FAIR VALUE MEASUREMENTS

Peace River Center uses fair value measurements to record fair value adjustments to certain assets and to determine fair value disclosures. For additional information on how Peace River Center measures fair value, refer to Note 1 – Summary of Significant Accounting Policies. As of June 30, 2025 and 2024, the fair value of beneficial interest in assets held by the GiveWell Community Foundation was \$27,245 and \$24,588, respectively. At June 30, 2025 and 2024, Peace River Center's investments consist of:

	<u>2025</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Beneficial Interest in Assets:				
Held by GiveWell Community Foundation	\$ -	\$ -	\$ 27,245	\$ 27,245
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,245</u>	<u>\$ 27,245</u>
	<u>2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Beneficial Interest in Assets:				
Held by GiveWell Community Foundation	\$ -	\$ -	\$ 24,588	\$ 24,588
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,588</u>	<u>\$ 24,588</u>

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3):

	<u>2025</u>	<u>2024</u>
Balance - Beginning of Year	\$ 24,588	\$ 22,107
Total Realized and Unrealized Gain	<u>2,657</u>	<u>2,481</u>
Balance - End of Year	<u>\$ 27,245</u>	<u>\$ 24,588</u>

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

Beneficial Interest in Assets Held by GiveWell Community Foundation is measured at fair value with a valuation technique utilizing market prices at the close of the last business day for the statement period, provided by the GiveWell Community Foundation.

The change in beneficial interest totals \$2,657 and \$2,481 related to Level 3 are reported in the accompanying combined statements of activities and changes in net assets as “other revenues” for the years ended June 30, 2025 and 2024, respectively.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consist of the following at June 30:

	<u>2025</u>	<u>2024</u>
Land	\$ 1,471,567	\$1,471,567
Building Improvements	7,888,893	7,024,030
Buildings	10,867,855	10,867,855
Equipment	6,094,966	5,906,455
Construction in Progress	591,387	166,728
Subtotal	<u>26,914,668</u>	<u>25,436,635</u>
Less: Accumulated Depreciation and Amortization	<u>(12,464,966)</u>	<u>(11,646,342)</u>
Net Property, Plant, and Equipment	<u><u>\$ 14,449,702</u></u>	<u><u>\$ 13,790,293</u></u>

Depreciation expense totaled \$925,930 and \$764,538 for the years ended June 30, 2025 and 2024, respectively.

NOTE 5 RETIREMENT PLANS

Peace River Center maintains a 401(k) Plan retirement plan for the benefit of its employees. The 401(k) Plan is a qualified defined contribution plan governed by Section 401(k) of the Internal Revenue Code and was established January 1, 2014. Peace River Center has the option to match dollar-for-dollar contributions to the Plan up to 3% of compensation. The 401(k) Plan has a profit sharing component which can be funded at the discretion of the board of directors either prospectively on a pay-period basis, or retrospectively at an amount to be approved by the board of directors.

Participants vest in Peace River Center’s contributions to the 401(k) Plan over a six-year period. The Plan provides for the payment of benefits to a participant upon his or her disability, severance of employment, or death. The benefits to a participant (or his or her designated beneficiary), in the event of disability or death, will be 100% of the amount in the participant’s account regardless of his or her years of service.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 5 RETIREMENT PLANS (CONTINUED)

If a participant terminates employment or is dismissed, the amount due the participant will be the participant's contributions and related investment earnings and the participant's vested interest in the amounts contributed by Peace River Center. Peace River Center contributed \$384,201 and \$368,432 to retirement plans during fiscal years 2025 and 2024, respectively.

NOTE 6 LEASES

Peace River Center leases administrative and clinical space on contracts ranging from one to four years, as well as other office equipment. There are no material purchases, escalation or contingent clauses in the leases. The lease for administrative office space is renewable, at the option of Peace River Center, for three additional five-year terms, at an amount not to exceed the current monthly rental adjusted by the percentage increase in the Consumer Price Index.

ROU assets consist of the following at June 30:

	Operating	
	2025	2024
Right-of-Use Assets	\$ 1,648,359	1,639,829
Less: Accumulated Amortization	(870,724)	(472,297)
Total Right-of-Use Assets, Net	\$ 777,635	\$ 1,167,532

The following table provides quantitative information concerning Peace River Center's leases at June 30:

Lease Cost:	2025	2024
Operating Lease Cost	\$ 454,799	\$ 376,837
Total Lease Cost	\$ 454,799	\$ 376,837

Other Information:

Cash Paid for Amounts Included in the Measurement of Lease Liabilities:

Operating Cash Flows from Operating Leases	\$ 452,032	\$ 363,663
Right-of-Use Assets Obtained In Exchange for New Operating Lease Liabilities	\$ 72,596	\$ 383,162
Weighted-Average Remaining Operating Lease Term	2.6 Years	3 Years
Weighted-Average Discount Rate - Operating Leases	5.70%	5.58%

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 6 LEASES (CONTINUED)

Peace River Center classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2025 is as follows:

<u>Year Ending June 30,</u>	<u>Operating</u>
2026	\$ 392,188
2027	262,194
2028	151,060
2029	61,378
Total Minimum Lease Payments	866,820
Less: Amount Representing Interest	(64,624)
Present Value of Lease Obligation	<u>\$ 802,196</u>

NOTE 7 COMMITMENTS AND CONTINGENCIES

Grant Compliance

Peace River Center is subject to federal and state audits to determine compliance with grant funding requirements. In the event that expenditures would be disallowed, repayment could be required. Government grants require the fulfillment of certain conditions as set forth by applicable laws, rules and regulations, and in the grant agreements. Failure to fulfill the conditions could result in the return of the funds to grantor.

NOTE 8 MORTGAGES AND NOTES PAYABLE

Debt was comprised of the following at June 30:

<u>Notes Payable</u>	<u>2025</u>	<u>2024</u>
Mortgage note payable to Bank of Central Florida, payable in 65 monthly installments of \$13,618 including interest at 3.75%, with a final balloon payment of \$1,502,597 plus interest due November 6, 2025, collateralized by building.	\$ 1,540,852	\$ 1,643,555
Mortgage note payable to HUD in monthly installments of \$4,422, including interest at 9%, maturing November 1, 2028, collateralized by building.	155,587	192,811
Mortgage note payable to Bank of Central Florida, payable in 119 monthly installments of \$4,746 including interest at 3.75%, with a final balloon payment of \$263,644 plus interest due July 15, 2030, collateralized by building.	476,279	514,328

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 8 MORTGAGES AND NOTES PAYABLE (CONTINUED)

<u>Notes Payable</u>	<u>2025</u>	<u>2024</u>
Mortgage note payable to Bank of Central Florida, payable in 83 monthly installments of \$5,443 including interest at 4.48%, with a final balloon payment of \$442,805 plus interest due May 5, 2029, collateralized by building.	\$ 600,132	\$ 637,269
Mortgage note payable to Bank of Central Florida, payable in 83 monthly installments of \$3,104 including interest at 4.87%, with a final balloon payment of \$359,900 plus interest due December 15, 2029, collateralized by building.	435,803	451,122
Total Notes Payable	3,208,653	3,439,085
Less: Deferred Loan Costs	25,714	36,335
Less: Current Portion	1,675,809	222,056
Long-Term Portion	\$ 1,507,130	\$ 3,180,694

A summary of future maturities is as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2026	\$ 1,675,809
2027	143,153
2028	151,503
2029	562,687
2030	412,448
Thereafter	263,053
Total	\$ 3,208,653

Peace River Center has certain loan covenants on the mortgage note payable with Bank of Central Florida, including certain financial ratios that must be met. Peace River Center was in compliance with its loan covenants for the year ended June 30, 2025. As of November 2025, PRC is in negotiations with the Bank of Central Florida to refinance the loan due on November 6, 2025.

Interest expense totaled \$145,569 and \$156,751 for the years ended June 30, 2025 and 2024, respectively.

NOTE 9 LINE OF CREDIT

Peace River Center has a line of credit totaling \$800,000 which is secured by real estate. Advances on the line of credit are payable on demand and carry an interest rate of 0.5% over prime. There were no borrowings outstanding at June 30, 2025 and 2024.

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 10 RISK MANAGEMENT

Peace River Center is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Peace River Center insures itself against these risks with various insurance policies. All insurance coverage amounts remained constant from the prior year.

Peace River Center is self-insured for group health insurance. Peace River Center has insurance to cover individual losses greater than \$90,000 for calendar years 2025 and 2024. Estimated claims incurred but not reported as of June 30, 2025 and 2024 were \$462,000 and \$324,000, respectively. Settlements did not exceed insurance coverage in fiscal years 2025 and 2024, respectively.

The liability currently provided is Peace River Center’s maximum run-off claims liability. Peace River Center is reinsured for all losses greater than the maximum claims liability.

Claims payable is recorded in the combined statements of financial position as accrued expenses. Changes in Peace River Center’s claims payable at June 30 are as follows:

	Current Year Claims Payable Beginning of Year	Claims and Changes in Estimates	Claim Payments	Current Year Claims Payable End of Year
2023 - 2024	\$ 230,000	\$ 3,236,261	\$ 3,142,261	\$ 324,000
2024 - 2025	\$ 324,000	\$ 4,465,993	\$ 4,327,993	\$ 462,000

NOTE 11 THIRD-PARTY RATE ADJUSTMENTS AND REVENUE

Service fees are subject to audit and retroactive adjustment by respective third-party fiscal intermediaries. In the opinion of management, these adjustments, if any, would not be material to the financial position or results of operations of Peace River Center.

NOTE 12 CONTRIBUTED SERVICES

Peace River Center is the beneficiary of the diligent efforts of many dedicated volunteers. These volunteers have assisted Peace River Center in such areas as domestic violence counseling, rape counseling, and administrative services. Approximately 1,476 hours and 1,994 hours have been contributed by these volunteers during the fiscal years ending June 30, 2025 and 2024, respectively. Peace River Center has not included the value of these hours in its reported revenues and expenses as the services do not meet recognition criteria according to accounting principles generally accepted in the United States of America.

SUPPLEMENTARY INFORMATION

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNDING AND REVENUE SOURCES
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	Case Management	Crisis Stabilization	Crisis Support / Emergency	Medical Services	Room & Board Level 2	Supported Employment	Supported Living
IA. STATE SAMH FUNDING							
(1) CFBHN	\$ 216,989	\$ 3,059,349	\$ 3,653,125	\$ 480,077	\$ 575,592	\$ 28,965	\$ 5,665
TOTAL STATE SAMH FUNDING	216,989	3,059,349	3,653,125	480,077	575,592	28,965	5,665
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	-	-	241	142,528	-	-	-
(2) Medicaid - Suncoast Region	103,235	1,491,253	754,530	534,078	(550)	-	-
(4) Local Government	3,213	3,270,090	372,417	31,761	-	-	-
(5) Federal Grants and Contracts	-	-	138,493	-	-	-	-
TOT. OTHER GOVT. FUNDING	106,448	4,761,343	1,265,681	708,367	(550)	-	-
IC. ALL OTHER REVENUES							
(1) 1st 2nd Party Payments	-	(51,063)	37,223	33,937	212	-	(12)
(2) 3rd Party Payments (except Medicare)	6,969	504,456	291,790	196,419	118	-	-
(3) Medicare	128	664,376	236,054	187,877	-	-	-
(4) Contributions & Donations	-	-	1,616	600	4,000	-	-
(5) Other	-	98,388	-	-	-	-	-
(6) In-kind	-	-	-	-	1,270	-	-
Net Bad Debt Expense	(608)	(17,129)	(8,632)	(6,277)	(11)	-	-
TOT. ALL OTHER REVENUES	6,489	1,199,028	558,051	412,556	5,589	-	(12)
TOTAL FUNDING	\$ 329,926	\$ 9,019,720	\$ 5,476,857	\$ 1,601,000	\$ 580,631	\$ 28,965	\$ 5,653

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	Outpatient - Group	SRT	Clubhouse	Outreach	FMDT	Substance Abuse (Outpatient)	FITT
IA. STATE SAMH FUNDING							
(1) CFBHN	\$ 307,115	\$ 2,522,674	\$ 880,646	\$ 441,754	\$ 526,089	\$ 380,744	\$ 398,701
TOTAL STATE SAMH FUNDING	307,115	2,522,674	880,646	441,754	526,089	380,744	398,701
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	22,259	532,962	-	-	-	-	-
(2) Medicaid - Suncoast Region	558,743	-	807,412	(41)	-	88,015	-
(4) Local Government	-	-	-	-	-	3,513	-
(5) Federal Grants and Contracts	-	-	-	-	-	-	-
TOT. OTHER GOVT. FUNDING	581,002	532,962	807,412	(41)	-	91,528	-
IC. ALL OTHER REVENUES							
(1) 1st 2nd Party Payments	(1,051)	-	(733)	-	-	9,904	-
(2) 3rd Party Payments (except Medicare)	281	-	9,103	-	-	57,144	-
(3) Medicare	185	-	-	-	-	31,312	-
(4) Contributions & Donations	-	-	-	-	-	2,179	121
(5) Other	625	11	9,210	-	-	-	40
(6) In-kind	-	-	80,000	-	-	-	-
Net Bad Debt Expense	(2,975)	-	(4,444)	-	-	(1,270)	-
TOT. ALL OTHER REVENUES	(2,935)	11	93,136	-	-	99,269	161
TOTAL FUNDING	\$ 885,182	\$ 3,055,647	\$ 1,781,194	\$ 441,713	\$ 526,089	\$ 571,541	\$ 398,862

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	FACT	Therapeutic Behavioral On Site	Children's Case Management	Children's Crisis Support / Emergency	Children's Medical Services	CAT	On Track
IA. STATE SAMH FUNDING							
(1) CFBHN	\$ 850,872	\$ 96,502	\$ 40,231	\$ 170,365	\$ 22,635	\$ 1,200,713	\$ 679,194
TOTAL STATE SAMH FUNDING	850,872	96,502	40,231	170,365	22,635	1,200,713	679,194
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	-	-	-	-	-	-	-
(2) Medicaid - Suncoast Region	890,743	366,147	180,515	34,987	405,664	-	-
(4) Local Government	-	-	-	-	-	-	-
(5) Federal Grants and Contracts	-	-	-	-	-	-	-
TOT. OTHER GOVT. FUNDING	890,743	366,147	180,515	34,987	405,664	-	-
IC. ALL OTHER REVENUES							
(1) 1st 2nd Party Payments	-	1,760	105	-	3,822	-	-
(2) 3rd Party Payments (except Medicare)	-	23,278	3,730	-	25,581	-	-
(3) Medicare	-	-	-	-	-	-	-
(4) Contributions & Donations	2,026	38,130	100	-	37,475	-	-
(5) Other	-	2,575	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-
Net Bad Debt Expense	-	(2,152)	(998)	(185)	(2,403)	-	-
TOT. ALL OTHER REVENUES	2,026	63,591	2,937	(185)	64,475	-	-
TOTAL FUNDING	\$ 1,743,641	\$ 526,240	\$ 223,683	\$ 205,167	\$ 492,774	\$ 1,200,713	\$ 679,194

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	Outpatient Child - Individual	Capital Projects	Total SAMH	Non-SAMH	Indirect	Fund Raising	Unallocated
IA. STATE SAMH FUNDING							
(1) CFBHN	\$ 132,351	\$ 38,306	\$ 16,708,654	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SAMH FUNDING	132,351	38,306	16,708,654	-	-	-	-
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	-	256,908	954,898	3,222,893	-	-	-
(2) Medicaid - Suncoast Region	805,896	-	7,020,627	2,729,195	-	-	-
(4) Local Government	-	-	3,680,994	412,890	-	-	-
(5) Federal Grants and Contracts	-	-	138,493	929,032	-	-	-
TOT. OTHER GOVT. FUNDING	805,896	256,908	11,795,012	7,294,010	-	-	-
IC. ALL OTHER REVENUES							
(1) 1st 2nd Party Payments	18,000	-	52,104	30,929	-	-	-
(2) 3rd Party Payments (except Medicare)	66,161	-	1,185,030	301,785	-	-	-
(3) Medicare	-	-	1,119,932	252	-	-	-
(4) Contributions & Donations	43,066	185,000	314,313	287,381	12,621	1,067,168	5,006
(5) Other	-	-	110,849	115,237	225,515	118,780	148,597
(6) In-kind	-	-	81,270	1,937,144	-	21,537	-
Net Bad Debt Expense	(4,984)	-	(52,068)	(42,486)	-	-	-
TOT. ALL OTHER REVENUES	122,243	185,000	2,811,430	2,630,242	238,136	1,207,485	153,603
TOTAL FUNDING	\$ 1,060,490	\$ 480,214	\$ 31,315,096	\$ 9,924,252	\$ 238,136	\$ 1,207,485	\$ 153,603

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNDING AND REVENUE SOURCES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)**

	<u>Grand Total</u>	<u>(Summarized) 2024</u>
IA. STATE SAMH FUNDING		
(1) CFBHN	\$ 16,708,654	\$ 15,772,263
TOTAL STATE SAMH FUNDING	16,708,654	15,772,263
IB. OTHER GOVT. FUNDING		
(1) Other State Agency Funding	4,177,791	3,665,615
(2) Medicaid - Suncoast Region	9,749,822	8,070,215
(4) Local Government	4,093,884	3,033,721
(5) Federal Grants and Contracts	1,067,525	1,697,899
TOT. OTHER GOVT. FUNDING	19,089,022	16,467,450
IC. ALL OTHER REVENUES		
(1) 1st 2nd Party Payments	83,033	186,071
(2) 3rd Party Payments (except Medicare)	1,486,815	1,421,308
(3) Medicare	1,120,184	1,111,642
(4) Contributions & Donations	1,686,489	1,288,957
(5) Other	718,978	660,148
(6) In-kind	2,039,951	1,658,090
Net Bad Debt Expense	(94,554)	(12,083)
TOT. ALL OTHER REVENUES	7,040,896	6,314,133
TOTAL FUNDING	\$ 42,838,572	\$ 38,553,846

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	Case Management	Crisis Stabilization	Crisis Support / Emergency	Medical Services	Room & Board Level 2	Supported Employment	Supported Living
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 192,234	\$ 5,271,293	\$ 2,672,282	\$ 761,872	\$ 328,728	\$ 23,162	\$ 9,172
(2) Benefits	76,714	1,286,582	895,055	193,722	87,032	10,094	1,521
Total Personnel Expenses	268,948	6,557,875	3,567,337	955,594	415,760	33,256	10,693
IIB. OTHER EXPENSES							
(1) Building Occupancy	8,947	267,797	100,780	84,754	9,041	(10)	2,327
(2) Professional Contractual Serv	2,782	381,026	55,503	17,383	3,105	608	289
(3) Travel	5,334	2,998	21,365	8,561	199	51	44
(4) Equipment	5,213	173,226	101,179	45,606	7,423	679	2,758
(5) Food Services	-	115,241	1,533	294	30,407	-	-
(6) Medical and Pharmacy	41	24,418	570	213,403	48	10	10
(7) Insurance	21,927	149,955	106,648	22,479	13,558	1,772	2,100
(8) Interest Paid	4,448	18,639	1,753	1,023	-	-	1,154
(9) Operating Supplies & Expenses	57,677	511,424	160,979	133,162	41,005	1,562	2,509
(10) Other	-	1,151	261	-	-	-	-
(11) Donated Items	-	-	-	-	1,270	-	-
Total Other Expenses	106,369	1,645,875	550,571	526,665	106,056	4,672	11,191
Total Personnel Expenses And Other Expenses	375,317	8,203,750	4,117,908	1,482,259	521,816	37,928	21,884
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)							
(b) Administration	56,018	972,283	533,488	176,540	63,880	5,721	4,089
Total Actual Operating Expenses	\$ 431,335	\$ 9,176,033	\$ 4,651,396	\$ 1,658,799	\$ 585,696	\$ 43,649	\$ 25,973
IID. UNALLOWABLE COSTS							
Total Allowable Operating Expenses	431,335	9,176,033	4,651,396	1,658,799	585,696	43,649	25,973
IIE. CAPITAL EXPENDITURES							
	-	-	-	-	-	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	Outpatient - Group	SRT	Clubhouse	Outreach	Forensic Multi- Disciplinary Team	Substance Abuse (Outpatient)	FITT
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 171,556	\$ 1,404,388	\$ 476,416	\$ 232,525	\$ 272,866	\$ 296,894	\$ 206,904
(2) Benefits	46,993	378,125	157,622	79,357	85,232	73,750	74,292
Total Personnel Expenses	218,549	1,782,513	634,038	311,882	358,098	370,644	281,196
IIB. OTHER EXPENSES							
(1) Building Occupancy	57,975	196,103	101,486	7,337	19,496	21,003	27,254
(2) Professional Contractual Serv	1,693	20,070	5,622	3,181	3,206	5,457	3,117
(3) Travel	105	143	1,383	6,497	13,078	282	4,312
(4) Equipment	20,893	78,288	78,557	5,266	6,989	8,956	4,962
(5) Food Services	15,524	61,264	45,301	-	-	11	-
(6) Medical and Pharmacy	27	11,353	89	51	51	39	50
(7) Insurance	11,015	63,754	56,674	14,349	8,624	8,674	8,736
(8) Interest Paid	16,631	18,859	18,898	-	-	15	-
(9) Operating Supplies & Expenses	43,146	133,474	74,241	50,106	59,848	35,906	24,603
(10) Other	9	648	-	-	-	-	-
(11) Donated Items	-	-	80,000	-	-	-	-
Total Other Expenses	167,018	583,956	462,251	86,787	111,292	80,343	73,034
Total Personnel Expenses And Other Expenses	385,567	2,366,469	1,096,289	398,669	469,390	450,987	354,230
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)							
(b) Administration	59,423	274,462	180,524	50,539	58,558	54,424	46,154
Total Actual Operating Expenses	\$ 444,990	\$ 2,640,931	\$ 1,276,813	\$ 449,208	\$ 527,948	\$ 505,411	\$ 400,384
IID. UNALLOWABLE COSTS	-	-	-	-	-	-	-
Total Allowable Operating Expenses	444,990	2,640,931	1,276,813	449,208	527,948	505,411	400,384
IIE. CAPITAL EXPENDITURES	-	532,962	-	-	-	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	FACT	Therapeutic Behavioral On Site	Children's Case Management	Children's Crisis Support / Emergency	Children's Medical Services	CAT	On Track
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 704,672	\$ 188,599	\$ 172,966	\$ 198,661	\$ 641,959	\$ 639,963	\$ 393,467
(2) Benefits	182,647	76,644	93,204	51,310	214,411	203,233	96,777
Total Personnel Expenses	887,319	265,243	266,170	249,971	856,370	843,196	490,244
IIB. OTHER EXPENSES							
(1) Building Occupancy	35,214	29,506	13,291	2,182	19,352	61,930	28,118
(2) Professional Contractual Serv	6,602	9,914	4,221	1,884	16,453	9,391	3,416
(3) Travel	13,819	937	6,816	603	705	30,556	12,717
(4) Equipment	18,127	5,963	6,073	2,964	21,318	45,535	6,472
(5) Food Services	-	22	-	6	544	-	-
(6) Medical and Pharmacy	170	46	65	28	3,926	130	52
(7) Insurance	38,121	10,750	12,697	4,705	22,042	27,356	9,160
(8) Interest Paid	-	8,036	3,652	6	865	12,836	-
(9) Operating Supplies & Expenses	303,539	16,065	37,587	4,317	83,071	68,944	58,828
(10) Other	-	-	-	-	-	648	-
(11) Donated Items	-	-	-	-	-	-	-
Total Other Expenses	415,592	81,239	84,402	16,695	168,276	257,326	118,763
Total Personnel Expenses And Other Expenses	1,302,911	346,482	350,572	266,666	1,024,646	1,100,522	609,007
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)							
(b) Administration	153,859	45,423	50,115	33,625	138,703	139,988	73,924
Total Actual Operating Expenses	\$ 1,456,770	\$ 391,905	\$ 400,687	\$ 300,291	\$ 1,163,349	\$ 1,240,510	\$ 682,931
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	-
Total Allowable Operating Expenses	1,456,770	391,905	400,687	300,291	1,163,349	1,240,510	682,931
IIIE. CAPITAL EXPENDITURES	-	-	-	-	-	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	Outpatient Child - Individual	Outpatient Children Group	Capital Projects	Total SAMH	Non-SAMH	Indirect	Fund Raising
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 730,650	\$ -	\$ -	\$ 15,991,229	\$ 3,223,346	\$ 2,765,685	\$ 155,373
(2) Benefits	234,137	-	-	4,598,454	961,154	718,145	42,038
Total Personnel Expenses	964,787	-	-	20,589,683	4,184,500	3,483,830	197,411
IIB. OTHER EXPENSES							
(1) Building Occupancy	29,264	-	-	1,123,147	381,970	299,265	80,010
(2) Professional Contractual Serv	16,119	-	-	571,042	52,875	245,904	27,315
(3) Travel	835	-	-	131,340	54,192	16,228	386
(4) Equipment	24,740	-	-	671,187	197,381	(120,361)	82,399
(5) Food Services	158	-	-	270,305	165,510	9,511	52,488
(6) Medical and Pharmacy	151	-	-	254,728	4,881	(801)	23
(7) Insurance	21,761	-	-	636,857	133,155	85,153	1,154
(8) Interest Paid	1,486	-	-	108,301	15,564	5,863	-
(9) Operating Supplies & Expenses	42,011	-	-	1,944,004	944,735	320,246	54,148
(10) Other	-	-	-	2,717	158	19	-
(11) Donated Items	-	-	-	81,270	1,937,144	-	21,537
Total Other Expenses	136,525	-	-	5,794,898	3,887,565	861,027	319,460
Total Personnel Expenses And Other Expenses	1,101,312	-	-	26,384,581	8,072,065	4,344,857	516,871
IIC. DISTRIBUTED INDIRECT COSTS							
(a) Other Support Costs (Optional)							
(b) Administration	146,478	-	-	3,318,218	734,547	(4,106,723)	53,958
Total Actual Operating Expenses	\$ 1,247,790	\$ -	\$ -	\$ 29,702,799	\$ 8,806,612	\$ 238,134	\$ 570,829
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	-
Total Allowable Operating Expenses	1,247,790	-	-	29,702,799	8,806,612	238,134	570,829
IIE. CAPITAL EXPENDITURES	-	-	480,214	1,013,176	351,369	-	-

PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	Unallocated	Grand Total	(Summarized) 2024
IIA. PERSONNEL EXPENSES			
(1) Salaries	\$ -	\$ 22,135,633	\$ 21,603,512
(2) Benefits	-	6,319,791	5,186,393
Total Personnel Expenses	-	28,455,424	26,789,905
IIB. OTHER EXPENSES			
(1) Building Occupancy	-	1,884,392	1,784,597
(2) Professional Contractual Serv	30,180	927,316	925,205
(3) Travel	-	202,146	209,713
(4) Equipment	-	830,606	719,003
(5) Food Services	-	497,814	520,171
(6) Medical and Pharmacy	-	258,831	181,091
(7) Insurance	-	856,319	666,830
(8) Interest Paid	-	129,728	137,716
(9) Operating Supplies & Expenses	2,824	3,265,957	3,171,241
(10) Other	4,662	7,556	58,151
(11) Donated Items	-	2,039,951	1,658,090
Total Other Expenses	37,666	10,900,616	10,031,808
Total Personnel Expenses And Other Expenses	37,666	39,356,040	36,821,713
IIC. DISTRIBUTED INDIRECT COSTS			
(a) Other Support Costs (Optional)	-	-	-
(b) Administration	-	-	-
Total Actual Operating Expenses	\$ 37,666	\$ 39,356,040	\$ 36,821,713
IID. UNALLOWABLE COSTS			
Total Allowable Operating Expenses	-	-	-
IIE. CAPITAL EXPENDITURES	-	1,364,545	1,767,268

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF STATE EARNINGS
YEAR ENDED JUNE 30, 2025**

1	Total Expenditures	\$ 40,720,593
2	Less Other State and Federal Funds	(14,995,152)
3	Less Non-Match SAMH Funds	(8,048,566)
4	Less Unallowable Costs per 65E-14, F.A.C.	<u>(37,666)</u>
5	Total Allowable Expenditures	<u>\$ 17,639,209</u>
6	Maximum Available Earnings (Line 5 times 75%)	\$ 13,229,407
7	Amount of State Funds Requiring Match	<u>9,258,518</u>
8	Amount Due to Department	<u>\$ -</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS
YEAR ENDED JUNE 30, 2025**

Program	Cost Center	State Contracted Rate	Total Units of Service Available	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department (D-E)	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F (F x C)	Amount Owed to Department (G-H or \$0, whichever is greater) I
A	B	C	D	E	F	G	H	I
Adult MH	Crisis Stabilization Unit	550.00	13,140	3,470	9,670	\$ 2,992,942	\$ 5,318,500	\$ -
Adult MH	Short-term Residential Treatment	251.48	10,950	-	10,950	2,522,674	2,753,706	-
Total Amount Owed to Department =								\$ -

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
YEAR ENDED JUNE 30, 2025**

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

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2025**

PART I: ACTUAL FUNDING SOURCES & REVENUES Mental Health

FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	03 Crisis Stabilization	04 Crisis Support/ Emergency	06 Day Treatment	08 In-Home and On-Site	11 Intervention - Individual	12 Medical Services	14 Outpatient - Individual	15 Outreach	25 Supported Employment	26 Supported Housing/Living	28 Incidental Expenses	37 Room & Board Level II	39 Short-Term Residential TX
IA. STATE SAMH FUNDING															
(1) Central Florida Behavioral Health Network	\$ 79,657	\$ 510,619	\$ 2,992,914	\$ 3,360,027	\$ 306,907	\$ 17,672	\$ 321,577	\$ 438,540	\$ 362,779	\$ 65,528	\$ 26,713	\$ 7,848	\$ 473,572	\$ 575,592	\$ 2,522,674
MH000	52,173	95,350	2,810,500	1,041,797	233,535	17,672	-	209,979	185,146	-	26,713	7,848	25,760	575,592	2,061,291
MH001															
MH009	52,173	95,350			233,535	17,672	-	209,979	185,146		26,713	7,848	25,760		
MH018			2,810,500	1,041,797											2,061,291
MH009 CF (FY 23-24)	23,558	51,642			73,372			143,900	116,376						
MH026															
MH262															
MH26B															
MH066				425,000											
MH066 CF (FY 23-24)				549,273											
MH072		56,851					245,362			47,808			13,937		
MH076													100,163		
MH103 CF (FY 23-24)															
MH0CN		260,001								17,720					
MH0FH															
MH0FT													261,184		
MHARP	3,926	46,739					68,968	84,662	61,257				38,311		461,383
MHCAT															
MHCJ4		35					7,247								
MHDRF													3,429		
MHDRF CF (FY 22-23)													2,971		
MHEMP															
MHMCT				1,343,957											
MHOCB			182,414												
MHTRV													27,817		
MS000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MS011															
MS021															
MS011 CF (FY 23-24)															
MS091															
MSCBS															
IB. OTHER GOVT. FUNDING															
(1) Other State Agency Funding		-	-	241	22,259	-		142,528	-	-	-	-	-	-	532,962
(2) Medicaid		283,750	1,491,253	789,516	558,743	366,147		939,742	893,911	(40)	-	-	-	(550)	-
(3) Local Government		3,213	3,270,090	372,417	-	-		31,761	3,513	-	-	-	-	-	-
(4) Federal Grants and Contracts		-	-	138,493	-	-		-	-	-	-	-	-	-	-
(5) In-kind from local government only		-	-	-	-	-		-	-	-	-	-	-	-	-
TOTAL GOVERNMENT FUNDING =	-	286,963	4,761,343	1,300,667	581,002	366,147	-	1,114,031	897,424	(40)	-	-	-	(550)	532,962
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments		105	(51,063)	37,223	(1,051)	1,760		37,759	27,904	-	-	(12)	-	212	-
(2) 3rd Party Payments (except Medicare)		10,699	504,456	291,790	281	23,278		222,000	123,304	-	-	-	-	119	-
(3) Medicare		128	664,376	236,054	185	-		187,877	31,312	-	-	-	-	-	-
(4) Contributions and Donations		100	-	1,616	-	38,130		38,075	45,245	-	-	-	-	4,000	-
(5) Other		-	98,388	-	625	2,575		-	-	-	-	-	-	-	10
(6) In-kind		-	-	-	-	-		-	-	-	-	-	-	1,270	-
TOTAL ALL OTHER REVENUES =	-	11,032	1,216,157	566,683	40	65,743	-	485,711	227,765	-	-	(12)	-	5,601	10
TOTAL ACTUAL FUNDING =	79,657	808,614	8,970,414	5,227,377	887,949	449,562	321,577	2,038,282	1,487,968	65,488	26,713	7,836	473,572	580,643	3,055,646

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

FUNDING SOURCES & REVENUES	Substance Abuse														Total for State Funded SAMH Cost Centers
	40	A0	A5	B4	B5	B6	01	04	14	26	28	35	A2		
	Mental Health Clubhouse Services	Forensic Multidisciplinary Team	First Episode Team	CAT Team	FACT Team	Provider Proviso Projects	Assessment	Crisis Support/ Emergency	Outpatient - Individual	Supported Housing/Living	Incidental Expenses	Outpatient - Group	FIT Team		
IA. STATE SAMH FUNDING															
(1) Central Florida Behavioral Health Network	\$ 880,320	\$ 528,413	\$ 683,608	\$ 1,211,477	\$ 578,590	\$ 38,307	\$ 16,257	\$ 216,008	\$ 106,746	\$ 6	\$ 19,338	\$ 22,390	\$ 402,208	\$ 16,766,287	
MH000	617,820	-	-	-	-	-	-	-	-	-	-	-	-	7,961,176	
MH001	-	-	-	-	-	-	-	-	-	-	-	-	-	575,592	
MH009	617,820	-	-	-	-	-	-	-	-	-	-	-	-	1,471,996	
MH018	-	-	-	-	-	-	-	-	-	-	-	-	-	5,913,588	
MH009 CF (FY 23-24)	-	-	-	-	-	-	-	-	-	-	-	-	-	408,848	
MH026	-	-	283,883	-	-	-	-	-	-	-	-	-	-	283,883	
MH262	-	-	250,000	-	-	-	-	-	-	-	-	-	-	250,000	
MH26B	-	-	24,725	-	-	-	-	-	-	-	-	-	-	24,725	
MH066	-	-	-	-	-	-	-	-	-	-	-	-	-	425,000	
MH066 CF (FY 23-24)	-	-	-	-	-	-	-	-	-	-	-	-	-	549,273	
MH072	-	-	-	-	-	-	-	-	-	-	-	-	-	363,958	
MH076	-	-	-	-	-	-	-	-	-	-	-	-	-	100,163	
MH103 CF (FY 23-24)	-	-	-	-	-	38,307	-	-	-	-	-	-	-	38,307	
MH0CN	-	-	-	-	-	-	-	-	-	-	-	-	-	277,722	
MH0FH	-	528,413	-	-	-	-	-	-	-	-	-	-	-	528,413	
MH0FT	-	-	-	-	-	578,590	-	-	-	-	-	-	-	839,774	
MHARP	-	-	125,000	-	-	-	-	-	-	-	-	-	-	890,246	
MHCAT	-	-	-	1,211,477	-	-	-	-	-	-	-	-	-	1,211,477	
MHC14	-	-	-	-	-	-	-	-	-	-	-	-	-	7,282	
MHDRF	-	-	-	-	-	-	-	-	-	-	-	-	-	3,429	
MHDRF CF (FY 22-23)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,971	
MHEMP	262,500	-	-	-	-	-	-	-	-	-	-	-	-	262,500	
MHMCT	-	-	-	-	-	-	-	-	-	-	-	-	-	1,343,957	
MHOCB	-	-	-	-	-	-	-	-	-	-	-	-	-	182,414	
MHTRV	-	-	-	-	-	-	-	-	-	-	-	-	-	27,817	
MS000	-	-	-	-	-	-	5,978	216,008	47,838	-	-	22,252	-	292,076	
MS011	-	-	-	-	-	-	5,978	-	47,838	-	-	22,252	-	76,068	
MS021	-	-	-	-	-	-	-	216,008	-	-	-	-	-	216,008	
MS011 CF (FY 23-24)	-	-	-	-	-	-	9,746	-	-	-	-	-	-	9,746	
MS091	-	-	-	-	-	-	-	-	-	-	-	-	402,208	402,208	
MSCBS	-	-	-	-	-	-	533	-	58,908	6	19,338	138	-	78,923	
IB. OTHER GOVT. FUNDING															
(1) Other State Agency Funding	-	-	-	-	-	256,908	-	-	-	-	-	-	-	954,898	
(2) Medicaid	807,412	-	-	-	890,743	-	-	-	-	-	-	-	-	7,020,627	
(3) Local Government	-	-	-	-	-	-	-	-	-	-	-	-	-	3,680,994	
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	138,493	
(5) In-kind from local government only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL GOVERNMENT FUNDING =	807,412	-	-	-	890,743	256,908	-	-	-	-	-	-	-	11,795,012	
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments	(733)	-	-	-	-	-	-	-	-	-	-	-	-	52,104	
(2) 3rd Party Payments (except Medicare)	9,103	-	-	-	-	-	-	-	-	-	-	-	-	1,185,030	
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	1,119,932	
(4) Contributions and Donations	-	-	-	-	2,026	185,000	-	-	-	-	-	-	121	314,313	
(5) Other	9,210	-	-	-	-	-	-	-	-	-	-	-	40	110,848	
(6) In-kind	80,000	-	-	-	-	-	-	-	-	-	-	-	-	81,270	
TOTAL ALL OTHER REVENUES =	97,580	-	-	-	2,026	185,000	-	-	-	-	-	-	161	2,863,497	
TOTAL ACTUAL FUNDING =	1,785,312	528,413	683,608	1,211,477	1,471,359	480,215	16,257	216,008	106,746	6	19,338	22,390	402,369	31,424,796	

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

PART I: ACTUAL FUNDING SOURCES & REVENUES							
FUNDING SOURCES & REVENUES	Total All SAMH Cost Centers	Non-SAMH Various Programs	Non-SAMH Fund Raising	Non-SAMH Cost Center	Total Revenue	Administration	Total Expenses
IA. STATE SAMH FUNDING							
(1) Central Florida Behavioral Health Network	\$ 16,766,287				\$ 16,766,287	=====	=====
MH000					7,961,176	=====	=====
MH001					575,592	=====	=====
MH009					1,471,996	=====	=====
MH018					5,913,588	=====	=====
MH009 CF (FY 23-24)					408,848	=====	=====
MH026					283,883	=====	=====
MH262					250,000	=====	=====
MH26B					24,725	=====	=====
MH066					425,000	=====	=====
MH066 CF (FY 23-24)					549,273	=====	=====
MH072					363,958	=====	=====
MH076					100,163	=====	=====
MH103 CF (FY 23-24)					38,307	=====	=====
MH0CN					277,722	=====	=====
MH0FH					528,413	=====	=====
MH0FT					839,774	=====	=====
MHARP					890,246	=====	=====
MHCAT					1,211,477	=====	=====
MHCJ4					7,282	=====	=====
MHDRF					3,429	=====	=====
MHDRF CF (FY 22-23)					2,971	=====	=====
MHEMP					262,500	=====	=====
MHMCT					1,343,957	=====	=====
MHOCB					182,414	=====	=====
MHTRV					27,817	=====	=====
MS000					292,076	=====	=====
MS011					76,068	=====	=====
MS021					216,008	=====	=====
MS011 CF (FY 23-24)					9,746	=====	=====
MS091					402,208	=====	=====
MSCBS					78,923	=====	=====
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	954,898	3,222,893	-	3,222,893	4,177,791	=====	=====
(2) Medicaid	7,020,627	2,729,208	-	2,729,208	9,749,835	=====	=====
(3) Local Government	3,680,994	412,890	-	412,890	4,093,884	=====	=====
(4) Federal Grants and Contracts	138,493	929,032	-	929,032	1,067,525	=====	=====
(5) In-kind from local government only	-	-	-	-	-	=====	=====
TOTAL GOVERNMENT FUNDING =	11,795,012	7,294,023	-	7,294,023	19,089,035	=====	=====
IC. ALL OTHER REVENUES							
(1) 1st & 2nd Party Payments	52,104	30,929	-	30,929	83,033	=====	=====
(2) 3rd Party Payments (except Medicare)	1,185,030	301,785	-	301,785	1,486,815	=====	=====
(3) Medicare	1,119,932	252	-	252	1,120,184	=====	=====
(4) Contributions and Donations	314,313	287,381	1,067,168	1,354,549	1,668,862	=====	=====
(5) Other	110,848	115,237	118,780	234,017	344,865	=====	=====
(6) In-kind	81,270	1,937,144	21,537	1,958,681	2,039,951	=====	=====
TOTAL ALL OTHER REVENUES =	2,863,497	2,672,728	1,207,485	3,880,213	6,743,710	=====	=====
TOTAL ACTUAL FUNDING =	31,424,796	9,966,751	1,207,485	11,174,236	42,599,032	=====	=====

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

PART II: ACTUAL EXPENSES						
EXPENSE CATEGORIES	01 Assessment	02 Case Management	03 Crisis Stabilization	04 Crisis Support/ Emergency	06 Day Treatment	08 In-Home/ On-Site
IIA. PERSONNEL EXPENSES						
(1) Salaries	48,124	365,200	5,271,293	2,727,396	171,556	188,599
(2) Fringe Benefits	12,031	169,918	1,286,582	910,478	46,993	76,644
TOTAL PERSONNEL EXPENSES =	<u>60,155</u>	<u>535,118</u>	<u>6,557,875</u>	<u>3,637,874</u>	<u>218,549</u>	<u>265,243</u>
IIB. OTHER EXPENSES						
(1) Building Occupancy	4,000	22,237	267,797	97,812	57,975	29,506
(2) Professional Services	2,000	7,004	381,026	54,517	1,693	9,914
(3) Travel	-	12,151	2,998	20,868	105	937
(4) Equipment	1,000	11,286	173,226	98,943	20,893	5,963
(5) Food Services	-	-	115,241	1,463	15,524	22
(6) Medical and Pharmacy	-	106	24,418	568	27	46
(7) Subcontracted Services	-	-	-	-	-	-
(8) Insurance	2,000	34,624	149,955	105,803	11,015	10,750
(9) Interest Paid	-	8,100	18,639	1,675	16,631	8,036
(10) Operating Supplies & Expenses	4,000	32,827	511,424	157,031	43,146	16,065
(11) Donated Items	-	-	-	-	-	-
(11) Other Expense	-	-	1,151	261	9	-
TOTAL OTHER EXPENSES =	<u>13,000</u>	<u>128,335</u>	<u>1,645,875</u>	<u>538,941</u>	<u>167,018</u>	<u>81,239</u>
**Donated items are not allowable						
TOTAL PERSONNEL & OTHER EXPENSES =	<u>73,155</u>	<u>663,453</u>	<u>8,203,750</u>	<u>4,176,815</u>	<u>385,567</u>	<u>346,482</u>
IIC. DISTRIBUTED INDIRECT COSTS						
(b) Administration	8,047	106,133	972,283	543,221	59,423	45,423
TOTAL DISTRIBUTED INDIRECT COSTS =	<u>8,047</u>	<u>106,133</u>	<u>972,283</u>	<u>543,221</u>	<u>59,423</u>	<u>45,423</u>
TOTAL ACTUAL OPERATING EXPENSES =	<u>81,202</u>	<u>769,586</u>	<u>9,176,033</u>	<u>4,720,036</u>	<u>444,990</u>	<u>391,905</u>
IID. UNALLOWABLE COSTS						
III. CAPITAL EXPENDITURES						
TOTAL ALLOWABLE OPERATING EXPENSES =	<u>81,202</u>	<u>769,586</u>	<u>9,176,033</u>	<u>4,720,036</u>	<u>444,990</u>	<u>391,905</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

PART II: ACTUAL EXPENSES						
EXPENSE CATEGORIES	11 Intervention - Individual	12 Medical Services	14 Outpatient - Individual	15 Outreach	25 Supported Employment	26 Supported Housing/Living
IIA. PERSONNEL EXPENSES						
(1) Salaries	180,914	1,403,831	873,695	53,312	23,162	9,172
(2) Fringe Benefits	45,229	408,133	269,425	34,128	10,094	1,521
TOTAL PERSONNEL EXPENSES =	<u>226,143</u>	<u>1,811,964</u>	<u>1,143,120</u>	<u>87,440</u>	<u>33,256</u>	<u>10,693</u>
IIB. OTHER EXPENSES						
(1) Building Occupancy	6,600	104,106	42,647	737	(10)	2,327
(2) Professional Services	2,800	33,836	18,026	381	608	289
(3) Travel	5,850	9,266	1,028	647	51	44
(4) Equipment	4,740	66,924	30,076	526	679	2,758
(5) Food Services	-	838	158	-	-	-
(6) Medical and Pharmacy	45	117,166	176	6	10	10
(7) Subcontracted Services	-	-	-	-	-	-
(8) Insurance	12,900	44,522	26,235	1,449	1,772	2,100
(9) Interest Paid	-	1,888	1,501	-	-	1,154
(10) Operating Supplies & Expenses	29,464	216,233	33,255	3,274	1,562	2,503
(11) Donated Items	-	-	-	-	-	-
(11) Other Expense	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	<u>62,399</u>	<u>594,779</u>	<u>153,102</u>	<u>7,020</u>	<u>4,672</u>	<u>11,185</u>
**Donated items are not allowable						
TOTAL PERSONNEL & OTHER EXPENSES =	<u>288,542</u>	<u>2,406,743</u>	<u>1,296,222</u>	<u>94,460</u>	<u>37,928</u>	<u>21,878</u>
IIC. DISTRIBUTED INDIRECT COSTS						
(b) Administration	37,510	315,243	176,571	13,029	5,721	4,089
TOTAL DISTRIBUTED INDIRECT COSTS =	<u>37,510</u>	<u>315,243</u>	<u>176,571</u>	<u>13,029</u>	<u>5,721</u>	<u>4,089</u>
TOTAL ACTUAL OPERATING EXPENSES =	<u>326,052</u>	<u>2,721,986</u>	<u>1,472,793</u>	<u>107,489</u>	<u>43,649</u>	<u>25,967</u>
IID. UNALLOWABLE COSTS						
III. CAPITAL EXPENDITURES						
TOTAL ALLOWABLE OPERATING EXPENSES =	<u>326,052</u>	<u>2,721,986</u>	<u>1,472,793</u>	<u>107,489</u>	<u>43,649</u>	<u>25,967</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

PART II: ACTUAL EXPENSES							
EXPENSE CATEGORIES	28 Incidental Expenses	37 Room & Board Level II	39 Short-term Residential Tx.	40 Clubhouse Services	A0 Forensic Multidisciplinary Team	A5 First Episode Team	B4 CAT
IIA. PERSONNEL EXPENSES							
(1) Salaries	-	328,728	1,404,388	476,416	271,165	393,467	639,964
(2) Fringe Benefits		87,032	378,125	157,622	85,232	96,777	203,233
TOTAL PERSONNEL EXPENSES =	-	415,760	1,782,513	634,038	356,397	490,244	843,197
IIB. OTHER EXPENSES							
(1) Building Occupancy		9,041	196,103	101,486	19,496	28,118	61,930
(2) Professional Services		3,105	20,070	5,622	3,206	3,416	9,391
(3) Travel		199	143	1,383	13,078	12,717	30,556
(4) Equipment		7,423	78,288	78,557	6,989	6,472	45,535
(5) Food Services		30,407	61,264	45,301	-	-	-
(6) Medical and Pharmacy	100,163	48	11,353	89	51	52	130
(7) Subcontracted Services		-	-	-	-	-	-
(8) Insurance		13,558	63,754	56,674	8,624	9,160	27,356
(9) Interest Paid		-	18,859	18,898	-	-	12,836
(10) Operating Supplies & Expenses	373,411	41,005	133,474	74,241	59,848	58,828	68,944
(11) Donated Items		-	-	-	-	-	-
(11) Other Expense		-	648	-	-	-	648
TOTAL OTHER EXPENSES =	473,574	104,786	583,956	382,251	111,292	118,763	257,326
**Donated items are not allowable							
TOTAL PERSONNEL & OTHER EXPENSES =	473,574	520,546	2,366,469	1,016,289	467,689	609,007	1,100,523
IIC. DISTRIBUTED INDIRECT COSTS							
(b) Administration		63,880	274,462	180,524	58,558	73,924	139,988
TOTAL DISTRIBUTED INDIRECT COSTS =	-	63,880	274,462	180,524	58,558	73,924	139,988
TOTAL ACTUAL OPERATING EXPENSES =	473,574	584,426	2,640,931	1,196,813	526,247	682,931	1,240,511
IID. UNALLOWABLE COSTS					1,809	4,017	39,784
III. CAPITAL EXPENDITURES							
TOTAL ALLOWABLE OPERATING EXPENSES =	473,574	584,426	2,640,931	1,196,813	524,438	678,914	1,200,727

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

PART II: ACTUAL EXPENSES						
EXPENSE CATEGORIES	B5 FACT Team	B6 Provider Proviso Projects	01 Assessment	04 Crisis Support/ Emergency	14 Outpatient - Individual	26 Supportive Housing/Living
IIA. PERSONNEL EXPENSES						
(1) Salaries	704,672	-	12,031	143,547	75,973	-
(2) Fringe Benefits	182,647		3,008	35,887	18,993	
TOTAL PERSONNEL EXPENSES =	887,319	-	15,039	179,434	94,967	-
IIB. OTHER EXPENSES						
(1) Building Occupancy	35,214			5,150	3,620	
(2) Professional Services	6,602			2,870	1,550	
(3) Travel	13,819			1,100	90	
(4) Equipment	18,127			5,200	2,620	
(5) Food Services	-			75	10	
(6) Medical and Pharmacy	170			30	15	
(7) Subcontracted Services	-			-	-	
(8) Insurance	38,121			5,550	2,200	
(9) Interest Paid	-			85		
(10) Operating Supplies & Expenses	31,257			8,265		6
(11) Donated Items	-					
(11) Other Expense	-					
TOTAL OTHER EXPENSES =	143,310	-	-	28,325	10,105	6
**Donated items are not allowable						
TOTAL PERSONNEL & OTHER EXPENSES =	1,030,629	-	15,039	207,759	105,072	6
IIC. DISTRIBUTED INDIRECT COSTS						
(b) Administration	153,859		1,654	23,892	12,083	
TOTAL DISTRIBUTED INDIRECT COSTS =	153,859	-	1,654	23,892	12,083	-
TOTAL ACTUAL OPERATING EXPENSES =	1,184,488	-	16,693	231,651	117,155	6
IID. UNALLOWABLE COSTS						
IIE. CAPITAL EXPENDITURES						
		38,307				
TOTAL ALLOWABLE OPERATING EXPENSES =	1,184,488	38,307	16,693	231,651	117,155	6

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

PART II: ACTUAL EXPENSES					
EXPENSE CATEGORIES	28 Incidental Expenses	35 Outpatient - Group	A2 FIT Team	Total for State Funded SAMH Cost Centers	Total SAMH Cost Centers
IIA. PERSONNEL EXPENSES					
(1) Salaries	-	17,721	206,904	15,991,230	15,991,230
(2) Fringe Benefits		4,430	74,292	4,598,454	4,598,454
TOTAL PERSONNEL EXPENSES =	-	22,151	281,196	20,589,684	20,589,684
IIB. OTHER EXPENSES					
(1) Building Occupancy			27,254	1,123,146	1,123,146
(2) Professional Services			3,117	571,043	571,043
(3) Travel			4,312	131,342	131,342
(4) Equipment			4,962	671,187	671,187
(5) Food Services			-	270,303	270,303
(6) Medical and Pharmacy			50	254,729	254,729
(7) Subcontracted Services			-	-	-
(8) Insurance			8,736	636,858	636,858
(9) Interest Paid			-	108,302	108,302
(10) Operating Supplies & Expenses	19,338		24,603	1,944,004	1,944,004
(11) Donated Items			-	-	-
(11) Other Expense			-	2,717	2,717
TOTAL OTHER EXPENSES =	19,338	-	73,034	5,713,631	5,713,631
**Donated items are not allowable					
TOTAL PERSONNEL & OTHER EXPENSES =	19,338	22,151	354,230	26,303,315	26,303,315
IIC. DISTRIBUTED INDIRECT COSTS					
(b) Administration		2,547	46,154	3,318,218	3,318,218
TOTAL DISTRIBUTED INDIRECT COSTS =	-	2,547	46,154	3,318,218	3,318,218
TOTAL ACTUAL OPERATING EXPENSES =	19,338	24,698	400,384	29,621,533	29,621,533
IID. UNALLOWABLE COSTS			1,922	47,532	47,532
III. CAPITAL EXPENDITURES				38,307	38,307
TOTAL ALLOWABLE OPERATING EXPENSES =	19,338	24,698	398,462	29,574,001	29,574,001

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF ACTUAL OPERATING REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025**

PART II: ACTUAL EXPENSES						
EXPENSE CATEGORIES	Non-SAMH Various Programs	Non-SAMH Fund Raising	Non-SAMH Cost Center		Administration	Total Expenses
IIA. PERSONNEL EXPENSES						
(1) Salaries	3,223,344	155,373	3,378,717	=====	2,765,685	22,135,633
(2) Fringe Benefits	961,154	42,038	1,003,192	=====	718,145	6,319,791
TOTAL PERSONNEL EXPENSES =	4,184,498	197,411	4,381,909	=====	3,483,830	28,455,423
IIB. OTHER EXPENSES						
(1) Building Occupancy	381,971	80,010	461,981	=====	299,265	1,884,392
(2) Professional Services	52,875	27,315	80,190	=====	245,904	897,137
(3) Travel	54,190	386	54,576	=====	16,228	202,146
(4) Equipment	197,381	82,399	279,780	=====	(120,361)	830,606
(5) Food Services	165,512	52,488	218,000	=====	9,511	497,814
(6) Medical and Pharmacy	4,880	23	4,903	=====	(801)	258,831
(7) Subcontracted Services	-	-	-	=====	-	-
(8) Insurance	133,154	1,154	134,308	=====	85,153	856,319
(9) Interest Paid	15,563	-	15,563	=====	5,863	129,728
(10) Operating Supplies & Expenses	944,735	54,148	998,883	=====	320,246	3,263,133
(11) Donated Items	-	-	-	=====	-	-
(11) Other Expense	158	-	158	=====	19	2,894
TOTAL OTHER EXPENSES =	1,950,419	297,923	2,248,342	=====	861,027	8,823,000
**Donated items are not allowable				=====		
TOTAL PERSONNEL & OTHER EXPENSES =	6,134,917	495,334	6,630,251	=====	4,344,857	37,278,423
IIC. DISTRIBUTED INDIRECT COSTS						
(b) Administration	734,545	53,958	788,503	=====	(4,106,721)	-
TOTAL DISTRIBUTED INDIRECT COSTS =	734,545	53,958	788,503	=====	(4,106,721)	-
TOTAL ACTUAL OPERATING EXPENSES =	6,869,462	549,292	7,418,754	=====	238,136	37,278,423
IID. UNALLOWABLE COSTS			-	=====		47,532
III. CAPITAL EXPENDITURES			-	=====		38,307
TOTAL ALLOWABLE OPERATING EXPENSES =	6,869,462	549,292	7,418,754	=====	238,136	37,230,891

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINING SCHEDULE OF FINANCIAL POSITION
JUNE 30, 2025**

ASSETS	Peace River Center for Personal Development	Peace River Center Properties	Eliminations	Total
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 9,943,255	\$ 8,817	\$ -	\$ 9,952,072
Accounts Receivable, Net	4,715,433	5,843	-	4,721,276
Tenant Accounts Receivable, Net	-	4,114	-	4,114
Inventory	206,953	-	-	206,953
Prepaid Expenses	1,405,209	1,992	-	1,407,201
Deposits	45,323	-	-	45,323
Total Current Assets	<u>16,316,173</u>	<u>20,766</u>	-	<u>16,336,939</u>
RESTRICTED DEPOSITS AND FUNDED RESERVES				
Reserve for Client Funds	927	-	-	927
Tenant Security Deposits Held In Trust	-	5,645	-	5,645
Reserve for Replacements	-	23,620	-	23,620
Total Restricted Deposits and Funded Reserves	<u>927</u>	<u>29,265</u>	-	<u>30,192</u>
PROPERTY, PLANT, AND EQUIPMENT, NET	14,146,320	303,382	-	14,449,702
OTHER ASSETS				
Operating Lease Right-of-Use Assets, Net	777,635	-	-	777,635
Beneficial Interest in Assets Held by GiveWell Community Foundation	27,245	-	-	27,245
Other Assets	128,677	-	-	128,677
Total Other Assets	<u>933,557</u>	<u>-</u>	<u>-</u>	<u>933,557</u>
Total Assets	<u>\$ 31,396,977</u>	<u>\$ 353,413</u>	<u>\$ -</u>	<u>\$ 31,750,390</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINING SCHEDULE OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2025**

LIABILITIES AND NET ASSETS	<u>Peace River Center for Personal Development</u>	<u>Peace River Center Properties</u>	<u>Eliminations</u>	<u>Total</u>
CURRENT LIABILITIES				
Accounts Payable	\$ 661,130	\$ 3,963	\$ -	\$ 665,093
Accrued Expenses	1,742,816	6,850	-	1,749,666
Accrued Annual Leave	963,119	-	-	963,119
Deferred Revenue	1,632,171	912	-	1,633,083
Intercompany Payables	-	-	-	-
Security Deposits Payable	5,943	3,723	-	9,666
Reserve for Client Funds	927	-	-	927
Current Portion of Long-Term Debt	1,635,093	40,716	-	1,675,809
Operating Lease Obligation, Current Portion	356,721	-	-	356,721
Total Current Liabilities	<u>6,997,920</u>	<u>56,164</u>	<u>-</u>	<u>7,054,084</u>
LONG-TERM LIABILITIES				
Mortgages and Notes Payable, Net Deferred Loan Costs	1,392,259	114,871	-	1,507,130
Operating Lease Obligation, Net of Current Portion	445,475	-	-	445,475
Total Long-Term Liabilities	<u>1,837,734</u>	<u>114,871</u>	<u>-</u>	<u>1,952,605</u>
Total Liabilities	8,835,654	171,035	-	9,006,689
NET ASSETS				
Without Donor Restrictions:				
Undesignated	22,534,078	182,378	-	22,716,456
Designated by Board for Assets Held in				
GiveWell Community Foundation	27,245	-	-	27,245
Total Without Donor Restrictions	<u>22,561,323</u>	<u>182,378</u>	<u>-</u>	<u>22,743,701</u>
Total Net Assets	<u>22,561,323</u>	<u>182,378</u>	<u>-</u>	<u>22,743,701</u>
Total Liabilities and Net Assets	<u>\$ 31,396,977</u>	<u>\$ 353,413</u>	<u>\$ -</u>	<u>\$ 31,750,390</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINING SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2025**

	Peace River Center for Personal Development	Peace River Center Properties	Eliminations	Total
FUNDING AND REVENUES WITHOUT DONOR RESTRICTIONS				
Government Funding				
Substance Abuse and Mental Health:				
Adult and Children Mental Health	\$ 16,708,654	\$ -	\$ -	\$ 16,708,654
Net Patient Service Fees	12,345,300	-	-	12,345,300
Other Government Funding				
Other Federal and State Grants and Contracts	5,245,316	-	-	5,245,316
Local Government	4,093,884	-	-	4,093,884
Total Other Government Funding	<u>9,339,200</u>	<u>-</u>	<u>-</u>	<u>9,339,200</u>
Other Funding and Revenues				
Contributions	1,686,489	-	-	1,686,489
Contributions - In-Kind	2,039,951	-	-	2,039,951
Other	601,976	24,843	-	626,819
Rental	-	236,011	(14,873)	221,138
Contracted Food Services	109,404	-	-	109,404
Program Income	7,598	-	-	7,598
Total Other Funding and Revenues	<u>4,445,418</u>	<u>260,854</u>	<u>(14,873)</u>	<u>4,691,399</u>
Total Funding and Revenues Without Donor Restrictions	42,838,572	260,854	(14,873)	43,084,553
EXPENSES				
Program Services	34,456,646	155,818	-	34,612,464
Management and General	4,382,523	73,742	(14,873)	4,441,392
Fundraising	516,871	-	-	516,871
Total Expenses	<u>39,356,040</u>	<u>229,560</u>	<u>(14,873)</u>	<u>39,570,727</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	3,482,532	31,294	-	3,513,826
Net Assets - Beginning of Year	<u>19,078,791</u>	<u>151,084</u>	<u>-</u>	<u>19,229,875</u>
NET ASSETS - END OF YEAR	<u>\$ 22,561,323</u>	<u>\$ 182,378</u>	<u>\$ -</u>	<u>\$ 22,743,701</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2025**

Grantor/Pass-Through Agency Program Title	Assistance Listing Number	Contract Grant No.	Expenditures
Federal Awards			
<u>U.S. Department of Health and Human Services</u>			
Indirect			
Passed Through Polk County Congressional Directives	93.493	1H79FG000750-01	95,153
Passed Through State of Florida Council Against Sexual Violence Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.497	23FVP19	178,555
Passed Through Heartland for Children Home To Stay Program - Temporary Assistance for Needy Families	93.556	TPRMS1	258,531
Passed Through Florida Department of Children and Families Domestic Violence Program	93.558	LN281	238,216
Passed Through Heartland for Children Home To Stay Program - Temporary Assistance for Needy Families - Match	93.558	TPRMS1	4,549
Total Assistance Listing Number 93.558			242,765
Passed Through Heartland for Children Home To Stay Program - Community Based Family Resource and Support Grants	93.590	TPRMS1	149,651
Home To Stay Program - Community Based Family Resource and Support Grants - Match	93.590	TPRMS1	37,413
Total Assistance Listing Number 93.590			187,064
Home To Stay Program - Social Services Block Grant	93.667	TPRMS1	14,343
Home To Stay Program - Admin for Children, Youth & Families Child Abuse	93.669	TPRMS1	1,135
Direct Covid 19-Block Grants for Community Mental Health Services	93.958	1H79SM085732-01	142,189
Indirect Passed Through Central Florida Behavior Health Network (CFHBN) <i>Substance Abuse and Mental Health (SAMH) Program:</i> SAMH Program - Block Grants for Community Mental Health Services	93.958	QG035	2,937,634
Total Assistance Listing Number 93.958			3,079,823
Passed Through Central Florida Behavior Health Network (CFHBN) <i>Substance Abuse and Mental Health (SAMH) Program:</i> SAMH Program - Block Grants for Prevention and Treatment of Substance Abuse	93.959	QG035	142,189
Passed Through Florida Department of Children and Families Domestic Violence Program	93.671	LN281	545,681
Direct Substance Abuse and Mental Health Services Administration Grant (SAMHSA)	93.696	1H79SM086519-01	833,879
Total U.S. Department of Health and Human Services			5,579,117

See accompanying Notes to Combined Schedule of Expenditures of Federal Awards and State Financial Assistance.

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
 COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)
 YEAR ENDED JUNE 30, 2025**

Grantor/Pass-Through Agency Program Title	Assistance Listing Number	Contract Grant No.	Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Direct			
Supportive Housing for Persons with Disabilities	14.181	067-EH226-L8-CMI	192,811
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856	A-87-0385	<u>172,605</u>
Total U.S. Department of Housing and Urban Development			<u>365,416</u>
<u>U.S. Department of Justice/Office of the Attorney General</u>			
Passed Through State of Florida Council Against Sexual Violence Violence Against Women Formula Grants	16.588	25STO19	9,941
Direct			
Victims of Crime Act (VOCA)	16.575	VOCA-2023-00274 and VOCA-2024-00057	<u>517,778</u>
Total U.S. Department of Justice/Office of the Attorney General			<u>527,719</u>
<u>U.S. Department of Agriculture</u>			
Passed Through State of Florida Department of Elder Affairs Adult Care Food Program	10.558	Y6075	<u>22,500</u>
Total U.S. Department of Agriculture			<u>22,500</u>
Total Expenditures of Federal Awards			<u><u>\$ 6,494,752</u></u>

See accompanying Notes to Combined Schedule of Expenditures of Federal Awards and State Financial Assistance.

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
 COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)
 YEAR ENDED JUNE 30, 2025**

Grantor/Pass-Through Agency Program Title	Assistance Listing Number	Contract Grant No.	Expenditures
<u>State Financial Assistance</u>			
<u>Department of Children and Families</u>			
Passed Through Polk County			
Helping Achieve Targeted Comprehensive Healthcare (HATCH)	60.115	22-903-HATCH	\$ 68,633
Direct			
SAMH Program - Forensic Services And Competency Restoration Training	60.114	QG035	528,413
SAMH Program - Substance Abuse And Mental Health-Community Services	60.153	QG035	425,000
SAMH Program - Substance Abuse And Mental Health-Crisis Prevention and Stabilization Services	60.155	QG035	182,414
Domestic Violence Program	60.134	LN281	663,999
Child Abuse Domestic Violence Training	60.139	LN281	125,000
Fixed Capital Outlay Grants and Aid	60.223	WC111	532,962
Gilmore Outpatient Campus Renovations	60.293	WG022	<u>256,908</u>
Total Department of Children and Families			2,783,329
<u>Department of Health</u>			
Passed Through Florida Council Against Sexual Violence			
Rape Crisis Center	64.069	16TFGR19	224,413
Rape Crisis Program Trust Fund-Sexual			
Battery Victims' Access to Services Act	64.061	16TFGR19	61,849
Total Department of Health			<u>286,262</u>
Total Expenditures of State Financial Assistance			<u>3,069,591</u>
Total Expenditures of Federal Awards and State Financial Assistance			<u>\$ 9,564,343</u>

See accompanying Notes to Combined Schedule of Expenditures of Federal Awards and State Financial Assistance.

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
JUNE 30, 2025**

NOTE 1 BASIS OF PRESENTATION

The accompanying combined schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance activity of the Peace River Center for Personal Development, Inc. and Affiliate (Peace River Center or PRC) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the Florida Auditor General. Because the Schedule presents only a selected portion of the operations of Peace River Center, it is not intended to and does not present the financial position, statements of activities and changes in net assets, functional expenses or cash flows Peace River Center for Personal Development, Inc. and Affiliate.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Peace River Center has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 LOANS OUTSTANDING

Peace River Center had the following loan balance outstanding at June 30, 2025:

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Amount</u>
HUD Insured Mortgage	14.181	\$ 155,587

NOTE 4 RECONCILIATION

Peace River Center received state matching dollars, which are not reported on the Schedule, but were included in the supplementary combining schedule of activities and changes in net assets. Below are the reconciling items:

<u>State Match Not Subject To Single Audit</u>	<u>Amount</u>
SAMH Program (QB035)	\$ 11,541,492
Home to Stay Program (QPRMS1)	4,857
Total	<u>\$ 11,546,349</u>

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
NOTES TO COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
JUNE 30, 2025**

NOTE 5 SUBRECIPIENTS

Peace River Center does not pass through funds to any subrecipients, therefore there were no subrecipient payments for the year ended June 30, 2025.



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

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliate
Bartow, 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 combined financial statements of Peace River Center for Personal Development, Inc. and Affiliate, which comprise the combined statements of financial position as of June 30, 2025, and the related combined 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 February 12, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

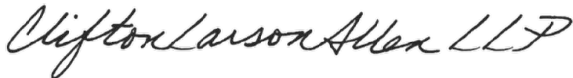
Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliate

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Peace River Center for Personal Development, Inc. and Affiliate' combined 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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Lakeland, Florida
February 12, 2026



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

Board of Directors
Peace River Center for Personal Development, Inc.
and Affiliate
Bartow, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Peace River Center for Personal Development, Inc. and Affiliate' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement*, and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of Peace River Center for Personal Development, Inc. and Affiliate' major federal programs and state projects for the year ended June 30, 2025. Peace River Center for Personal Development, Inc. and Affiliate' major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Peace River Center for Personal Development, Inc. and Affiliate complied, in all material respects, with the 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10,650, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.650, Rules of the Auditor General are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Peace River Center for Personal Development, Inc. and Affiliate 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 Peace River Center for Personal Development, Inc. and Affiliate' 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 Peace River Center for Personal Development, Inc. and Affiliate' federal programs and state projects.

Auditors' Responsibility 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 Peace River Center for Personal Development, Inc. and Affiliate' 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Peace River Center for Personal Development, Inc. and Affiliate' compliance with the requirements of each major federal program or state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Peace River Center for Personal Development, Inc. and Affiliate' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Peace River Center for Personal Development, Inc. and Affiliate' 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 Peace River Center for Personal Development, Inc. and Affiliate' 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.

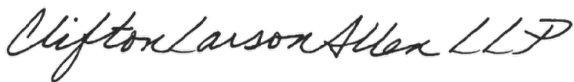
Report on Internal Control Over Compliance

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 or state project 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 Auditors' 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 described 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.



CliftonLarsonAllen LLP

Lakeland, Florida
February 12, 2026

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weaknesses identified? _____ yes x no
 - Significant deficiency identified? _____ yes x no
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weaknesses identified? _____ yes x no
 - Significant deficiency identified? _____ yes x no
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Numbers

93.958

Name of Federal Program or Cluster

Covid 19-Block Grants for Community Mental Health Services & SAMH Program - Block Grants for Community Mental Health Services

93.696

Substance Abuse and Mental Health Services Administration Grant (SAMHSA)

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**PEACE RIVER CENTER FOR PERSONAL DEVELOPMENT, INC. AND AFFILIATE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results (Continued)

State Financial Assistance

1. Internal control over major state projects:
 - Material weaknesses identified? _____ yes x no
 - Significant deficiency identified? _____ yes x no
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, Rules of the Auditor General? _____ yes x no

Identification of Major State Programs

Assistance Listing Numbers

Name of State Program or Cluster

60.114
60.134
60.153

SAMH Program
Domestic Violence Program
Substance Abuse and Mental Health Community Services

Dollar threshold used to distinguish between Type A and Type B state projects: \$ 750,000

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs and State Projects

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, Rules of the Auditor General.



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