



**Personal Enrichment through
Mental Health Services, Inc.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY FINANCIAL INFORMATION**

June 30, 2025 and 2024



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REPORT



INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Personal Enrichment through Mental Health Services, Inc.

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

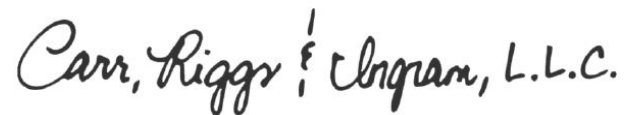
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state 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* (Uniform Guidance) and Chapter 10.650, Rules of the Auditor General, *Florida Single Audit Act Audits – Nonprofit and For-Profit Organizations*, and the accompanying schedules of actual revenue and expenses, state earnings for alcohol, drug abuse, and mental health services, bed day availability, and related party transaction adjustments as required by the various funding agencies are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2025, on our consideration of Personal Enrichment through Mental Health Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Personal Enrichment through Mental Health Services, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is written in a cursive, flowing style.

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

Tampa, Florida

December 30, 2025



FINANCIAL STATEMENTS



Personal Enrichment Through Mental Health Services, Inc. Statements of Financial Position

<i>June 30,</i>	2025	2024
Assets		
Current assets		
Cash and cash equivalents	\$ 2,557,588	\$ 2,312,095
Beneficial interest in assets held by others	907,921	875,618
Accounts receivables		
Patient receivables, net of credit losses	485,424	485,774
Grant and other receivables	3,119,835	2,887,866
Prepaid expenses and other assets	849,953	829,431
Current portion of note receivable	31,402	29,873
Total current assets	7,952,123	7,420,657
Non-current assets		
Note receivable, less current portion	938,725	970,127
Property and equipment, net	9,215,055	3,477,854
Operating lease right-of-use assets	265,470	258,970
Total non-current assets	10,419,250	4,706,951
Total assets	\$ 18,371,373	\$ 12,127,608
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 761,887	\$ 377,787
Accrued payroll and related liabilities	442,450	410,594
Refundable advance	1,628	10,477
Current portion of operating lease liabilities	57,436	63,120
Current portion of notes payable	129,020	121,188
Total current liabilities	1,392,421	983,166
Long-term liabilities		
Operating lease liabilities, less current portion	208,034	195,850
Notes payable - mortgage, less deferred loan costs and current portion	44,147	171,385
Total long-term liabilities	252,181	367,235
Total liabilities	1,644,602	1,350,401
Net Assets		
Without donor restrictions	15,818,850	9,901,589
Board designated net assets	907,921	875,618
Total net assets	16,726,771	10,777,207
Total liabilities and net assets	\$ 18,371,373	\$ 12,127,608

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

Personal Enrichment Through Mental Health Services, Inc.
Statements of Activities

<i>For the years ended June 30,</i>	2025	2024
Revenue and other support		
Federal, state and local program funds	\$ 22,652,101	\$ 17,629,413
Patient and third-party fees	2,379,350	2,521,310
Contributions of nonfinancial assets	1,344,540	1,360,586
Other income	155,966	229,350
Gain (loss) on sale of fixed assets	(1,304)	814,475
Interest income	86,579	35,666
Total revenue and other support	26,617,232	22,590,800
Expenses		
Program services	18,185,885	18,185,069
Support services	2,481,783	2,390,922
Total expenses	20,667,668	20,575,991
Change in net assets	5,949,564	2,014,809
Net assets, beginning of year	10,777,207	8,762,398
Net assets, end of year	\$ 16,726,771	\$ 10,777,207

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

Personal Enrichment through Mental Health Services, Inc.
Statement of Functional Expenses

For the year ended June 30, 2025

Program Services

	Crisis Stabilization	Crisis Support/ Emergency	Intensive Care Management	Incidental Expenses	B NET
Payroll and related expenses:					
Salaries	\$ 5,525,022	\$ 2,291,045	\$ 203,968	\$ 17,234	\$ 282,069
Fringe benefits	723,088	365,791	33,230	2,801	45,682
Total payroll and related expenses	6,248,110	2,656,836	237,198	20,035	327,751
Operating expenses:					
Building occupancy	199,970	70,916	7,259	539	8,805
Professional services	782,532	47,530	3,104	332	39,000
Travel and transportation	14,066	16,278	795	-	12,126
Equipment costs	201,281	68,380	6,346	524	9,561
Food services	463,533	20	-	-	-
Medical and pharmacy	1,583,906	100,139	6,913	-	31,701
Subcontracted services	-	187,813	-	-	-
Insurance	242,413	122,031	11,134	939	15,254
Interest expense	-	-	-	-	-
Operating supplies and expenses	193,275	54,973	5,662	16,010	9,264
Loss on disposal of assets	796	91	8	1	-
Total operating expenses	3,681,772	668,171	41,221	18,345	125,711
Total expenses	\$ 9,929,882	\$ 3,325,007	\$ 278,419	\$ 38,380	\$ 453,462

(continued)

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

Personal Enrichment through Mental Health Services, Inc. Statement of Functional Expenses (Continued)

For the year ended June 30, 2025

	Program Services					
	CAT	Case Management	S/A Detox	Non-State Funded SAMH Costs	Non-SAMH Other Cost Center	Total Program Services
Payroll and related expenses:						
Salaries	\$ 519,969	\$ 31,174	\$ 98,686	\$ 461,300	\$ 1,938,696	\$ 11,369,163
Fringe benefits	83,455	4,284	12,483	74,406	312,654	1,657,874
Total payroll and related expenses	603,424	35,458	111,169	535,706	2,251,350	13,027,037
Operating expenses:						
Building occupancy	19,182	273	3,892	24,730	71,021	406,587
Professional services	4,270	-	10,424	-	-	887,192
Travel and transportation	14,023	-	-	25,375	26,407	109,070
Equipment costs	13,335	825	2,317	14,307	64,928	381,804
Food services	-	-	7,490	-	-	471,043
Medical and pharmacy	394	-	26,669	-	4,786	1,754,508
Subcontracted services	-	-	-	-	-	187,813
Insurance	27,893	1,983	4,204	24,988	104,459	555,298
Interest expense	-	-	-	-	-	-
Operating supplies and expenses	12,335	110	2,414	11,457	99,082	404,582
Loss on disposal of assets	-	-	55	-	-	951
Total operating expenses	91,432	3,191	57,465	100,857	370,683	5,158,848
Total expenses	\$ 694,856	\$ 38,649	\$ 168,634	\$ 636,563	\$ 2,622,033	\$ 18,185,885

(continued)

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

Personal Enrichment through Mental Health Services, Inc.
Statement of Functional Expenses (Continued)

<i>For the year ended June 30, 2025</i>	Support Services	
	Administration	Grand Total
Payroll and related expenses:		
Salaries	\$ 967,150	\$ 12,336,313
Fringe benefits	148,434	1,806,308
Total payroll and related expenses	1,115,584	14,142,621
Operating expenses:		
Building occupancy	48,397	454,984
Professional services	162,535	1,049,727
Travel and transportation	5,781	114,851
Equipment costs	326,259	708,063
Food services	259	471,302
Medical and pharmacy	267	1,754,775
Subcontracted services	495,182	682,995
Insurance	50,173	605,471
Interest expense	23,146	23,146
Operating supplies and expenses	227,097	631,679
Loss on disposal of assets	27,103	28,054
Total operating expenses	1,366,199	6,525,047
Total expenses	\$ 2,481,783	\$ 20,667,668

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

Personal Enrichment through Mental Health Services, Inc.
Statement of Functional Expenses (Continued)

<i>For the year ended June 30, 2024</i>	Program Services				
	Crisis Stabilization	Crisis Support/ Emergency	Intensive Care Management	Incidental Expenses	B NET
Payroll and related expenses:					
Salaries	\$ 5,347,516	\$ 2,330,158	\$ 173,729	\$ -	\$ 250,231
Fringe benefits	670,608	384,790	29,155	-	41,975
Total payroll and related expenses	6,018,124	2,714,948	202,884	-	292,206
Operating expenses:					
Building occupancy	191,603	48,841	3,700	-	12,382
Professional services	837,797	53,636	4,064	-	38,350
Travel and transportation	14,061	16,733	-	-	7,930
Equipment costs	165,354	40,693	3,075	-	3,220
Food services	401,081	-	-	-	-
Medical and pharmacy	1,019,795	496,731	70,642	42,675	117,189
Subcontracted services	1,645	173,606	-	-	-
Insurance	215,982	122,007	9,244	-	13,264
Interest expense	-	-	-	-	-
Operating supplies and expenses	207,457	46,417	3,517	20,390	6,542
Donated items	488	-	-	-	-
Loss on disposal of assets	62,940	82,329	-	-	-
Total operating expenses	3,118,203	1,080,993	94,242	63,065	198,877
Total expenses	\$ 9,136,327	\$ 3,795,941	\$ 297,126	\$ 63,065	\$ 491,083

(continued)

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

Personal Enrichment through Mental Health Services, Inc.
Statement of Functional Expenses (Continued)

For the year ended June 30, 2024

	Program Services				
	CAT	S/A Detox	Non-State Funded SAMH Costs	Non-SAMH Other Cost Center	Total Program Services
Payroll and related expenses:					
Salaries	\$ 584,063	\$ 96,394	\$ 231,485	\$ 1,985,718	\$ 10,999,294
Fringe benefits	95,119	11,768	38,813	328,003	1,600,231
Total payroll and related expenses	679,182	108,162	270,298	2,313,721	12,599,525
Operating expenses:					
Building occupancy	26,472	3,734	14,552	95,143	396,427
Professional services	-	7,273	-	-	941,120
Travel and transportation	15,618	-	12,068	18,540	84,950
Equipment costs	9,970	1,327	7,551	61,975	293,165
Food services	-	6,650	-	(416)	407,315
Medical and pharmacy	557	12,413	15	22,738	1,782,755
Subcontracted services	-	-	413,502	-	588,753
Insurance	30,848	3,851	12,215	104,992	512,403
Interest expense	-	-	-	-	-
Operating supplies and expenses	14,040	2,700	15,050	115,699	431,812
Donated items	-	8	-	-	496
Loss on disposal of assets	-	1,079	-	-	146,348
Total operating expenses	97,505	39,035	474,953	418,671	5,585,544
Total expenses	\$ 776,687	\$ 147,197	\$ 745,251	\$ 2,732,392	\$ 18,185,069

(continued)

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

Personal Enrichment through Mental Health Services, Inc.
Statement of Functional Expenses (Continued)

<i>For the year ended June 30, 2024</i>	Support Services	
	Administration	Grand Total
Payroll and related expenses:		
Salaries	\$ 902,020	\$ 11,901,314
Fringe benefits	144,135	1,744,366
Total payroll and related expenses	1,046,155	13,645,680
Operating expenses:		
Building occupancy	36,884	433,311
Professional services	180,122	1,121,242
Travel and transportation	5,098	90,048
Equipment costs	287,171	580,336
Food services	3,887	411,202
Medical and pharmacy	153	1,782,908
Subcontracted services	426,137	1,014,890
Insurance	44,871	557,274
Interest expense	20,734	20,734
Operating supplies and expenses	198,200	630,012
Donated items	141,510	142,006
Loss on disposal of assets	-	146,348
Total operating expenses	1,344,767	6,930,311
Total expenses	\$ 2,390,922	\$ 20,575,991

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

Personal Enrichment through Mental Health Services, Inc.
Statements of Cash Flows

<i>For the years ended June 30,</i>	2025	2024
Cash flows from operating activities:		
Change in net assets	\$ 5,949,564	\$ 2,014,809
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	233,226	255,199
Amortization of deferred loan costs	1,463	1,581
Provision for credit losses	778,607	625,767
Gain (loss) on sale of fixed assets, net	652	(668,127)
Change in operating assets and liabilities:		
Accounts receivables	(1,010,226)	(455,637)
Prepaid expenses and other assets	(20,522)	1,725
Accounts payable and accrued expenses	384,100	(11,905)
Accrued payroll and related liabilities	31,856	99,107
Grant advance	(8,849)	(102,697)
Net cash provided by (used in) operating activities	6,339,871	1,759,822
Cash flows from investing activities:		
Purchase of property and equipment	(6,154,433)	(1,667,354)
Disposal of property and equipment	183,354	-
Proceeds from sale of property and equipment	-	739,353
Purchase of investments	(37,341)	(875,618)
Proceeds from sale of investments	5,038	-
Net cash used in investing activities	(6,003,382)	(1,803,619)
Cash flows from financing activities:		
Payments on notes payable	(120,869)	(119,417)
Proceeds from notes receivable	29,873	-
Net cash used in financing activities	(90,996)	(119,417)
Net change in cash and cash equivalents	245,493	(163,214)
Cash and cash equivalents, beginning of year	2,312,095	2,475,309
Cash and cash equivalents, end of year	\$ 2,557,588	\$ 2,312,095
Supplemental Disclosures:		
Note receivable obtained in exchange for real property	\$ 29,873	\$ 1,000,000
Cash paid for interest	\$ 23,146	\$ 19,153

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

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 1: DESCRIPTION OF THE ORGANIZATION

Personal Enrichment through Mental Health Services, Inc. (PEMHS) is chartered as a not-for-profit Florida corporation under Chapter 617 of the Florida Statutes, operating out of its facilities in Pinellas County. PEMHS provides residential mental health care and emergency mental health care to adults and children, as well as other services that focus on families and therapeutic services. The major source of funding for PEMHS is provided by state and local governments through performance contracts. Unless specifically restricted by the terms of a grant or contract, all funds received are considered to be available for unrestricted use.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. In management's judgement, the area involving the most significant use of estimates is the allowance for credit losses. Estimates are based on management's knowledge of current events and anticipated future events. PEMHS adjusts estimates each period as more current information becomes available. The impact of any changes in estimates is included in the determination of earnings in the period in which the estimate is adjusted. Actual results may differ materially from those estimates.

Cash and Cash Equivalents

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

Restricted Cash

The restrictions on cash are primarily limited to the purchase of children's clothing. Restricted cash was included with cash and cash equivalents. Restricted cash balance was \$400 as of June 30, 2025 and \$400 as of June 30, 2024.

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Accounts receivable consists primarily of receivables from patients, insurance providers, and federal and state agencies. Amounts owed to the Organization are expected to be collected within twelve months and are presented in the statements of financial position net of the allowance for credit losses.

Allowance for Credit Losses

Management evaluates its receivables on an ongoing basis by analyzing customer relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, losses on uncollectible accounts have been within management's expectations. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. Collections on accounts previously written off are included in the change in net assets as received. The allowance for credit losses was \$350,000 and \$210,000 at June 30, 2025 and 2024, respectively.

Revenue Recognition

Patient Accounts Receivable and Service Revenue

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

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

Patient service revenue is reported at the estimated net realizable amounts from patients, third party payors and others for services rendered. The Organization is utilizing the portfolio approach practical expedient in ASC 606 for contracts related to patient service revenue. The Organization accounts for the contracts within each portfolio as a collective group, rather than individual contracts, based on the payment pattern expected in each portfolio category and the similar nature and characteristics of the patients within each portfolio.

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

The portfolios consist of major payor classes for services performed. Based on historical collection trends and other analyses, the Organization has concluded that revenue for a given portfolio would not be materially different from accounting for revenue on a contract-by-contract basis.

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

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

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

Grant Revenue

Grant and other receivables consist of amounts due from the State of Florida Department of Children and Families (DCF), Central Florida Behavioral Health Network (CFBHN), Juvenile Welfare Board of Pinellas County (JWBPC), and other department, county, and city grants, as well as fee for service contracts arising from program services provided in the ordinary course of business. Grants generally provide funding based on units of service. These benefits received by these agencies as a result of the assets transferred is not equivalent to commensurate value received by the agencies and are therefore not considered exchange transactions. Grant funds for reimbursement type grants are deemed to be earned and reported as revenue when expenditures are incurred in compliance with specific grant requirements. Funds paid in advance are recorded as refundable advance in the statements of financial position until conditions of the grant are met.

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions of Nonfinancial Assets

During the years ended June 30, 2025 and 2024, PEMHS recorded contributed goods, primarily composed of donations of pharmaceutical samples, valued at \$1,344,540 and \$1,347,262, respectively, in the accompanying statements of activities. Valuations are based on their fair values as of the date of receipt of goods or services.

Note Receivable

The Organization obtained a \$1,000,000 note receivable in exchange for real property in May 2024. The note has a 5.00% interest for 60 months with monthly payments of \$6,600 beginning July 1, 2024 and final balloon payment for remaining principal and interest due upon maturity on June 1, 2029. The balance of the note was \$970,127 and \$1,000,000 as of June 30, 2025 and 2024, respectively. The note is fully collateralized by the real property. The Organization recognized \$49,197 and \$4,441 of interest income related to the note receivable during the year ended June 30, 2025 and 2024, respectively, which is included in interest income on the statement of activities.

Beneficial Interest in Assets Held by Others

Beneficial interest in assets held by others consist of funds held by the Pinellas Community Foundation (“Community Foundation”), an unrelated organization. The Community Foundation is an external investment pool, where PEMHS has a beneficial interest in the investment pool and no individual securities. PEMHS has no control over investment pricing or investment selection within the investment pool.

Property and Equipment, Net

Property and equipment is stated at cost, net of accumulated depreciation. PEMHS capitalizes all expenditures for buildings and equipment with a unit cost in excess of \$1,000 and a useful life in excess of 1 year. Depreciation of property and equipment is computed using the straight-line method over the respective asset’s estimated useful life. In accordance with Florida Statutes, the state has a vested interest in the assets acquired with state funds allocated specifically for real property acquisitions for 20 years and tangible personal property acquisitions for a period of 7 years. Repairs are expensed as incurred.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. If the future undiscounted cash flows expected to result from the use of the asset and its eventual disposition are less than the carrying amount of the asset, an impairment loss is recognized. No impairment related to long-lived assets has been recognized in the accompanying financial statements.

See accompanying Independent Auditor’s Report.

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

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

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

In determining the discount rate used to measure the right-of-use asset and lease liability, the Organization uses rates implicit in the lease, or if not readily available, the Organization uses the risk-free borrowing rate.

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

The Company has a lease agreement for copiers with lease and variable non-lease components, which are generally accounted for separately. These variable non-lease components, which are primarily comprised of excess usage charges, are recognized in operating expenses in the period in which the obligation for those payments was incurred.

Management has elected to apply the short-term lease exemption to one class of underlying assets: equipment and storage. In 2025, the Organization has a small number of leases within this class of underlying asset that qualify for the exemption.

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

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

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

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

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. PEMHS reports no net assets with donor restrictions for the years ended June 30, 2025 and 2024.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Expenditures that require allocation are allocated on either a personnel-cost basis, headcount basis, percentage of direct expenses basis or a formula established by management to reflect relative benefit, as outlined in the allocation of indirect costs policy. These expenses include salaries, payroll benefits, audit costs, legal fees, associated occupancy expenses and depreciation.

Income Taxes

Under section 501(c)(3) of the Internal Revenue Code, the Organization is exempt from taxes on income other than unrelated business income. The Organization utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of June 30, 2025 and 2024, the Organization has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reclassifications

Certain reclassifications were made to prior year balances to conform with current year presentation. Approximately \$543,000 previously reported as *Other income* has been reclassified to *Federal, state and local program funds* on the Statement of Activities.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 30, 2025, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

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

PEMHS has a goal to maintain financial assets listed below and contain more than just cash to meet 30 days of normal operating expenses, which are, on average, approximately \$1,720,000. This amount may be higher or lower depending on actual expenses incurred and paid throughout the fiscal year.

As more fully described in Note 7, PEMHS has a committed line of credit in the amount of \$1,000,000, which it could draw upon in the event of an unanticipated liquidity need.

Management has budgeted approximately \$20,716,767 of operating expenses to be paid within one year of the statement of financial position. PEMHS has the following financial assets that could readily be made available, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position to fund expenses:

<i>June 30,</i>	2025	2024
Cash and cash equivalents	\$ 2,557,588	\$ 2,312,095
Less: Restricted cash	(400)	(400)
Patient receivables, net	485,424	485,774
Grant and other receivables	3,119,835	2,887,866
Current portion of note receivable	31,402	29,873
Beneficial interest in assets held by others	907,921	875,618
Total available financial assets	\$ 7,101,770	\$ 6,590,826

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc.
Notes to Financial Statements

Note 4: ACCOUNTS RECEIVABLE AND DISAGGREGATED PATIENT SERVICE REVENUE

Contract receivables were \$485,424, \$485,774 and \$551,023 for the years ended June 30, 2025, 2024 and 2023, respectively. Contract receivables reported are net of allowance for credit losses in the amount of \$350,000, \$210,000 and \$350,000 for the years ended June 30, 2025, 2024 and 2023, respectively.

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

<i>For the years ended June 30,</i>	2025	2024
Patient Service Fees	\$ 4,887	\$ 5,503
Third-Party Insurance	2,374,463	2,515,807
Total patient service revenue, net	\$ 2,379,350	\$ 2,521,310

Note 5: BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

Board Designated Funds

During 2024, PEMHS created a Non-Profit Organization Agency Fund. The fund was created with a contribution of \$850,000. The fund investments are under the direction of the Pinellas Community Foundation and will be for the benefit of PEMHS. The agency funds are considered net assets without donor restrictions. PEMHS has the ability to direct the Community Foundation as to distributions. The intent of PEMHS is to use these funds to aid in the construction of the new Children's Crisis Stabilization Unit and Community Diversion Center.

Personal Enrichment through Mental Health Services, Inc.
Notes to Financial Statements

Note 5: BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS (Continued)

The activity for the beneficial interest in assets held by others for the years June 30, 2025 and 2024 is the following:

	Without Donor Restrictions	Total
June 30, 2024		
Board-designated funds	\$ 875,618	\$ 875,618
Total	\$ 875,618	\$ 875,618
June 30, 2025		
Board-designated funds	\$ 907,921	\$ 907,921
Total	\$ 907,921	\$ 907,921

	Without Donor Restrictions	Total
June 30, 2024	\$ -	\$ -
Net depreciation (realized and unrealized)	-	-
June 30, 2025	\$ -	\$ -
Contributions	-	-
Net appreciation (realized and unrealized)	32,303	32,303
June 30, 2025	\$ 32,303	\$ 32,303

Note 6: FAIR VALUE MEASUREMENTS

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

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

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

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

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

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 6: FAIR VALUE MEASUREMENTS (Continued)

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

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

Level 3 Fair Value Measurements:

Level 3 assets consist of beneficial interest in assets held by others managed by a third-party unrelated organization. The beneficial interest in assets held by others are valued based on third-party pricing information without adjustment. PEMHS does not develop, nor are they provided with, the quantitative inputs used to develop the fair market values. See activity of beneficial interest in assets held by others in Note 5.

The following table presents assets measured at fair value on a recurring basis for the year ended June 30, 2025.

<i>June 30, 2025</i>	Fair Value	Fair Value Measurements at Reporting Date Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets				
Beneficial interest in assets held by others	\$ 907,921	\$ -	\$ -	\$ 907,921
Total	\$ 907,921	\$ -	\$ -	\$ 907,921

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc.
Notes to Financial Statements

Note 7: PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2025 and 2024 consist of:

	2025	2024
Land	\$ 521,889	\$ 521,889
Land improvements	128,026	128,026
Buildings	5,613,841	5,498,112
Leasehold Improvements	36,576	36,576
Office furniture and equipment	2,160,575	1,947,398
Vehicles	287,163	310,026
Construction in progress	7,376,057	1,750,058
Total property and equipment	16,124,127	10,192,085
Less: accumulated depreciation and amortization	(6,909,072)	(6,714,231)
Property and equipment, net	\$ 9,215,055	\$ 3,477,854

Depreciation expense was \$233,226 and \$255,199 for the years ended June 30, 2025 and 2024, respectively. Depreciation expense is included in building occupancy and equipment costs on the Statements of Functional Expenses.

Note 8: NOTES PAYABLE

Notes payable at June 30, 2025 and 2024 consists of:

	2025	2024
Mortgage payable to Hancock Bank, monthly installments of \$7,469, including interest at 7.125%; due October 16, 2026; secured by real property with net book value of \$1,378,967 and 1,412,034 on June 30, 2025 and 2024, respectively.	\$ 174,134	\$ 295,003
Total notes payable	174,134	295,003
Less: deferred loan cost	967	2,430
	173,167	292,573
Less: current portion	129,020	121,188
Total notes payable, net of deferred loan cost and current portion	\$ 44,147	\$ 171,385

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc.
Notes to Financial Statements

Note 8: NOTES PAYABLE (Continued)

Future maturities of notes payable are as follows:

<i>For the year ending June 30,</i>	
2026	\$ 129,020
2027	45,114
	<u>\$ 174,134</u>

Interest expense incurred for the years ended June 30, 2025 and 2024 totaled \$24,609 and \$20,734, respectively. Interest expense includes amortization of deferred loan costs of \$1,463 and \$1,581 in June 30, 2025 and 2024, respectively.

Note 9: LINE OF CREDIT

PEMHS has a \$1 million line of credit with financial institution bearing an interest rate of prime plus 0.5% (8.00% and 9.00% at June 30, 2025 and 2024). The line of credit was renewed on February 28, 2024 and matures on February 28, 2026. The line is collateralized by first and second mortgages on certain real estate, assignment of rents, furniture, fixtures, equipment, and accounts receivable. The outstanding balance as of June 30, 2025 and 2024, was \$-0-, respectively.

Note 10: MAJOR FUNDING SOURCES

PEMHS is heavily dependent on continued financing from CFBHN. It is possible that there will be some reduction in the level of funding for some or all of PEMHS' programs. However, it is management's opinion that acute care mental health facilities are among the highest funding priorities of the above-mentioned agencies and any reductions in funding can be absorbed through the curtailment of program services.

During the years ended June 30, 2025 and 2024, PEMHS received approximately 34% and 38% of its total revenues from the CFBHN, 9% and 10% from County Board of Commissioners, 9% and 10% from JWBPC, respectively. Those same funding sources also accounted for approximately 55% and 64% of the total patient, grant, and other accounts receivable of PEMHS at June 30, 2025 and 2024.

Personal Enrichment through Mental Health Services, Inc.
Notes to Financial Statements

Note 11: SUPPORT FROM THE STATE OF FLORIDA THAT REQUIRED MATCH

PEMHS received a substantial portion of its support from the State of Florida under a unit cost reimbursement contract with CFBHN. This contract must be renegotiated annually. Although a maximum amount is established during the negotiation process, income is earned on a reimbursement basis. Income can be earned only to the extent of eligible expenses incurred. The contract has a match requirement for certain Community Mental Health and Substance Abuse Services. This matching requirement had been met as of June 30, 2025 and 2024.

Note 12: LEASES

The Organization has operating leases for equipment. The leases have remaining lease terms of 4 to 5 years, some of which may include options to extend the leases for up to 4 years, and some of which may include options to terminate the leases within 2 years.

The components of lease expense consist of the following:

<i>For the years ended June 30,</i>	2025	2024
Operating lease cost	\$ 61,225	\$ 68,005
Short term lease cost	\$ 17,435	\$ 12,136
Variable lease cost	\$ 8,649	\$ 6,783

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

<i>For the years ended June 30,</i>	2025	2024
Weighted average remaining lease term		
Operating leases	4.9 years	4.5 years
Weighted average discount rate		
Operating leases	2.50%	2.50%

Personal Enrichment through Mental Health Services, Inc.
Notes to Financial Statements

Note 12: LEASES (Continued)

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

<i>For the years ended June 30,</i>		
2026	\$	57,436
2027		57,436
2028		57,436
2029		57,436
2030		52,649
Total future minimum lease payments		282,393
Less imputed interest		(16,923)
Present value of lease liabilities	\$	265,470

Report as of June 30,	2025	2024
Other current liabilities	\$ 1,379,132	\$ 1,091,431
Operating lease liabilities	265,470	258,970
Total liabilities	\$ 1,644,602	\$ 1,350,401

Note 13: CONCENTRATIONS OF CREDIT RISK

PEMHS maintains cash and cash equivalent balances with various financial institutions. Balances maintained at one financial institution exceeded FDIC insured limits by approximately \$2,454,000 and \$2,003,000 at June 30, 2025 and 2024, respectively.

Note 14: COMMITMENTS AND CONTINGENCIES

Regulatory

Based on the nature of PEMHS' business, PEMHS is subject to regulatory and monitoring reviews or other investigations by various state insurance and health care regulatory authorities and other state and federal regulatory authorities. These authorities regularly scrutinize the business practices of health care companies and their reviews focus on numerous facets of PEMHS' business, including

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc. Notes to Financial Statements

Note 14: COMMITMENTS AND CONTINGENCIES (Continued)

claims payment practices, physician credentialing, competitive practices, privacy issues and utilization management practices, among others.

Such reviews could result in future assessments of fines and/or sanctions that may be material to the financial statements. PEMHS did not incur fines and/or sanctions related to these reviews during the years ended June 30, 2025 and 2024.

Professional and General Liability

PEMHS is subject to claims and legal actions in the ordinary course of business, including claims relating to patient treatment, employment practices and personal injuries. To cover these types of claims, PEMHS maintains general and professional liability insurance on a claims-made basis through commercial insurance carriers in amounts that PEMHS believes to be sufficient for its operations. It is at least reasonably possible that some claims may exceed the scope of coverage in effect.

Note 15: EMPLOYEE BENEFIT PLAN

Prior to December 31, 2003, PEMHS maintained a 401(k) Plan for the benefit of its employees. That plan covered substantially all of PEMHS' employees. On December 31, 2003, the PEMHS 401(k) Plan was frozen and participants were no longer able to elect to contribute funds to the Plan.

On January 1, 2004, PEMHS adopted a 403(b) Plan for the benefit of its employees. The Plan provided coverage for all employees and employees were able to participate upon employment. Matching contributions to the Plan are provided to all participants at a rate equal to 50 percent of the elective deferrals of each employee who is eligible for employer contributions. An employee's elective deferrals in excess of 6 percent of the employee's compensation shall not be considered for purposes of the employer match. Pension expense for the years ended June 30, 2025 and 2024 was \$86,445 and \$84,850, respectively.

Note 16: RELATED PARTY TRANSACTIONS

Effective July 1, 2016, Boley-PAR, Inc., a Florida not-for-profit corporation with 501(c)(3) tax exempt status, became PEMHS' sole member.

Boley-PAR, Inc. provides management and other administrative services to its members under a management services agreement. The services are provided by staff that is leased from each member agency under a leased employee agreement. The employee leasing costs are based on actual compensation and benefits.

Personal Enrichment through Mental Health Services, Inc.
Notes to Financial Statements

Note 16: RELATED PARTY TRANSACTIONS (Continued)

During the fiscal year ended June 30, 2025 and 2024, PEMHS provided employee leasing costs of \$1,367,572 and \$1,208,621 to Boley-PAR, Inc., respectively, and accrued a management fee of \$1,378,019 and \$1,220,853 to Boley-PAR, Inc., respectively, for management/administrative services received during the year.



SUPPLEMENTARY INFORMATION



Personal Enrichment through Mental Health Services, Inc.
Schedule of Actual Revenue and Expense

For the year ended June 30, 2025

Program Services

	Crisis Stabilization	Crisis Support/ Emergency	Intensive Care Management	Incidental Expenses	B NET
IA. STATE SAMH FUNDING					
(1) Central Florida Behavioral Health Network	\$ 5,738,631	\$ 3,669,078	\$ 311,979	\$ 33,954	\$ 424,121
TOTAL STATE SAMH FUNDING	5,738,631	3,669,078	311,979	33,954	424,121
IB. OTHER GOVERNMENT FUNDING					
(1) Other state agency funding	5,693,752	-	-	-	-
(2) Medicaid	-	-	-	-	-
(3) Local government	1,136,459	779,452	-	-	-
(4) Federal grants and contracts	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-
TOTAL GOVERNMENT FUNDING	6,830,211	779,452	-	-	-
IC. ALL OTHER REVENUES					
(1) 1st & 2nd Party payments	12,050	(572)	-	-	-
(2) 3rd Party payments (except medicare)	2,342,547	(3,170)	-	-	-
(3) Medicare	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	-
(5) Other	31,175	18,738	-	-	-
(6) In-kind	1,309,517	13,324	-	-	-
TOTAL ALL OTHER REVENUES	3,695,289	28,320	-	-	-
TOTAL ACTUAL FUNDING	\$ 16,264,131	\$ 4,476,850	\$ 311,979	\$ 33,954	\$ 424,121

(continued)

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc.
Schedule of Actual Revenue and Expense (Continued)

For the year ended June 30, 2025

	CAT	Case Management	S/A Detox	Non-State Funded SAMH Costs	Non-SAMH Other Cost Center	Total Program Services
IA. STATE SAMH FUNDING						
(1) Central Florida Behavioral Health Network	\$ 750,000	\$ 8,457	\$ 110,080	\$ -	\$ -	\$ 11,046,300
TOTAL STATE SAMH FUNDING	750,000		110,080	-	-	11,046,300
IB. OTHER GOVERNMENT FUNDING						
(1) Other state agency funding	-	-	-	-	35,433	\$ 5,729,185
(2) Medicaid	-	-	-	-	-	-
(3) Local government	-	-	8,121	525,000	2,531,188	4,980,220
(4) Federal grants and contracts	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-
TOTAL GOVERNMENT FUNDING	-	-	8,121	525,000	2,566,621	10,709,405
IC. ALL OTHER REVENUES						
(1) 1st & 2nd Party payments	-	-	-	-	-	11,478
(2) 3rd Party payments (except medicare)	1,170	-	27,323	-	-	2,367,870
(3) Medicare	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	108,903	108,903
(5) Other	-	-	-	376,391	603,735	1,030,039
(6) In-kind	-	-	21,699	-	-	1,344,540
TOTAL ALL OTHER REVENUES	1,170	-	49,022	376,391	712,638	4,862,830
TOTAL ACTUAL FUNDING	\$ 751,170	\$ 8,457	\$ 167,223	\$ 901,391	\$ 3,279,259	\$ 26,618,535

(continued)

See accompanying Independent Auditor's Report.

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Actual Revenue and Expense (Continued)**

<u>For the year ended June 30, 2025</u>	<u>Support Services</u>	
	Administration	Grand Total
IA. STATE SAMH FUNDING		
(1) Central Florida Behavioral Health Network	\$ -	\$ 11,046,300
TOTAL STATE SAMH FUNDING	-	11,046,300
IB. OTHER GOVERNMENT FUNDING		
(1) Other state agency funding	-	5,729,185
(2) Medicaid	-	-
(3) Local government	-	4,980,220
(4) Federal grants and contracts	-	-
(5) In-kind from local govt. only	-	-
TOTAL GOVERNMENT FUNDING	-	10,709,405
IC. ALL OTHER REVENUES		
(1) 1st & 2nd Party payments	-	11,478
(2) 3rd Party payments (except medicare)	-	2,367,870
(3) Medicare	-	-
(4) Contributions and donations	-	108,903
(5) Other	-	1,030,039
(6) In-kind	-	1,344,540
TOTAL ALL OTHER REVENUES	-	4,862,830
TOTAL ACTUAL FUNDING	\$ -	\$ 26,618,535

(continued)

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Actual Revenue and Expense (Continued)**

For the year ended June 30, 2025

Program Services

	Crisis Stabilization	Crisis Support/ Emergency	Intensive Care Management	Incidental Expenses	B NET
Payroll and related expenses:					
Salaries	\$ 5,525,022	\$ 2,291,045	\$ 203,968	\$ 17,234	\$ 282,069
Fringe benefits	723,088	365,791	33,230	2,801	45,682
Total payroll and related expenses	6,248,110	2,656,836	237,198	20,035	327,751
Operating expenses:					
Building occupancy	199,970	70,916	7,259	539	8,805
Professional services	782,532	47,530	3,104	332	39,000
Travel and transportation	14,066	16,278	795	-	12,126
Equipment costs	201,281	68,380	6,346	524	9,561
Food services	463,533	20	-	-	-
Medical and pharmacy	1,583,906	100,139	6,913	-	31,701
Subcontracted services	-	187,813	-	-	-
Insurance	242,413	122,031	11,134	939	15,254
Interest expense	-	-	-	-	-
Operating supplies and expenses	193,275	54,973	5,662	16,010	9,264
Donated items	-	-	-	-	-
Other	796	91	8	1	-
Total operating expenses	3,681,772	668,171	41,221	18,345	125,711
Administration allocation	1,327,319	451,763	37,627	5,203	65,242
Total expenses	11,257,201	3,776,770	316,046	43,583	518,704
Unallowable costs*	52,074	17,731	1,478	204	2,561
Total Allowable Operating Expenses	\$ 11,205,127	\$ 3,759,039	\$ 314,568	\$ 43,379	\$ 516,143
Capital Expenditures	-	-	-	-	-

(continued)

* Unallowable costs are comprised of costs defined as unallowable by 2 CFR sections 200.420 through 200.475.

See accompanying Independent Auditor's Report.

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Actual Revenue and Expense (Continued)**

For the year ended June 30, 2025

	CAT	Case Management	S/A Detox	Non-State Funded SAMH Costs	Non-SAMH Other Cost Center	Total Program Services
Payroll and related expenses:						
Salaries	\$ 519,969	\$ 31,174	\$ 98,686	\$ 461,300	\$ 1,938,696	\$ 11,369,163
Fringe benefits	83,455	4,284	12,483	74,406	312,654	1,657,874
Total payroll and related expenses	603,424	35,458	111,169	535,706	2,251,350	13,027,037
Operating expenses:						
Building occupancy	19,182	273	3,892	24,730	71,021	406,587
Professional services	4,270	-	10,424	-	-	887,192
Travel and transportation	14,023	-	-	25,375	26,407	109,070
Equipment costs	13,335	825	2,317	14,307	64,928	381,804
Food services	-	-	7,490	-	-	471,043
Medical and pharmacy	394	-	26,669	-	4,786	1,754,508
Subcontracted services	-	-	-	-	-	187,813
Insurance	27,893	1,983	4,204	24,988	104,459	555,298
Interest expense	-	-	-	-	-	-
Operating supplies and expenses	12,335	110	2,414	11,457	99,082	404,582
Donated items	-	-	-	-	-	-
Other	-	-	55	-	-	951
Total operating expenses	91,432	3,191	57,465	100,857	370,683	5,158,848
Administration allocation	100,299	4,222	22,559	90,483	377,066	2,481,783
Total expenses	795,155	42,871	191,193	727,046	2,999,099	20,667,668
Unallowable costs	3,937	166	885	3,551	14,799	97,386
Total Allowable Operating Expenses	\$ 791,218	\$ 42,705	\$ 190,308	\$ 723,495	\$ 2,984,300	\$ -
Capital Expenditures	-	-	-	-	-	-

(continued)

See accompanying Independent Auditor's Report.

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Actual Revenue and Expense (Continued)**

<i>For the year ended June 30, 2025</i>	Support Services	
	Administration	Grand Total
Payroll and related expenses:		
Salaries	\$ 967,150	\$ 12,336,313
Fringe benefits	148,434	1,806,308
Total payroll and related expenses	1,115,584	14,142,621
Operating expenses:		
Building occupancy	48,397	454,984
Professional services	162,535	1,049,727
Travel and transportation	5,781	114,851
Equipment costs	326,259	708,063
Food services	259	471,302
Medical and pharmacy	267	1,754,775
Subcontracted services	495,182	682,995
Insurance	50,173	605,471
Interest expense	23,146	23,146
Operating supplies and expenses	227,097	631,679
Donated items	-	-
Other	27,103	28,054
Total operating expenses	1,366,199	6,525,047
Administration allocation	(2,481,783)	-
Total expenses	-	20,667,668
Unallowable costs	-	97,386
Total Allowable Operating Expenses	\$ -	\$ 20,570,282
Capital Expenditures	-	-

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc.
Schedule of State Earnings for Alcohol, Drug Abuse, and
Mental Health Services

For the Year Ended June 30, 2025

1	Total Expenditures	\$ 20,667,670
2	Less other State and Federal Funds	(79,964)
3	Less Non-Match SAMH Funds	(3,256,089)
4	Less Unallowable Costs	(3,970,498)
5	Less Unallowable Patient Fees	-
<hr/>		
6	Net Allowable Expenditures (Sum of lines 1, 2, 3, 4, and 5)	13,361,119
<hr/>		
7	Maximum Available Earnings (Line 6 times 75%)	10,020,839
8	Amount of State Funds Received (Total of Invoices Paid and submitted to be paid less line 3)	7,790,211
<hr/>		
9	Amount Due to Department (Subtract line 8 from line 7. If negative, the amount of the difference is due the department up to the amount of line 8.)	\$ -
<hr/> <hr/>		

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc.
Schedule of Bed Day Availability

For the Year Ended June 30, 2025

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department (G-H or \$0, whichever is greater)
A	B	C	D	E	(D-E) F	G	(F x C) H	I
Children's MH	Crisis Stabilization Unit	\$443	5,110	4,312	798	\$195,178	\$353,520	-
Adult MH	Crisis Stabilization Unit	458	2,076	0	2,076	950,000	950,000	-
Adult MH	Crisis Stabilization Unit	443	14,349	3,682	10,667	4,593,453	4,723,360	-
Children's SA	Substance Abuse Detox	418	365	60	305	110,080	127,627	-
Total Amount Owed to Department								\$ -

See accompanying Independent Auditor's Report.

Personal Enrichment through Mental Health Services, Inc.
Schedule of Related Party Transaction Adjustments

For the Year Ended June 30, 2025

Allocation of Related Party Transactions Adjustment
 State-Designated Cost Centers

	Related Party	State-Designated Cost Centers								State Total	Non-State Total	Grand Total	
		C/S Adult	CSU Adult	C/S Child	CSU Child	Res II Child	Res III Child	Inter. Adult	Detox Child				
Revenues From Grantee:													
Rent	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services	N/A	-	-	-	-	-	-	-	-	-	-	-	-
Interest	N/A	-	-	-	-	-	-	-	-	-	-	-	-
Other	N/A	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue From Grantee		-	-	-	-	-	-	-	-	-	-	-	-
Expenses Associated with Grantee Transactions:													
Personnel Services	N/A	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	N/A	-	-	-	-	-	-	-	-	-	-	-	-
Interest	N/A	-	-	-	-	-	-	-	-	-	-	-	-
Administration	N/A	-	-	-	-	-	-	-	-	-	-	-	-
Total Associated Expenses		-	-	-	-	-	-	-	-	-	-	-	-
Related Party Transaction Adjustment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying Independent Auditor's Report.

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2025**

FEDERAL/STATE GRANTOR PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER/CSFA	CONTRACT NUMBER	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
FEDERAL AWARDS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Central Florida Behavioral Health Network:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	QG036	\$ 8,787	\$ -
Passed through Boley Centers, Inc.:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	21,765	-
Total ALN 93.243 - Substance Abuse and Mental Health Services Administration			30,552	-
Passed through Central Florida Behavioral Health Network:				
Block Grants for Community Mental Health Services	93.958	QG036	1,206,853	-
Total ALN 93.958 - Block Grants for Community Mental Health Services			1,206,853	-
Passed through Central Florida Behavioral Health Network:				
Children's Health Insurance Program	93.767	QG036	424,121	-
Total ALN 93.767 - Children's Health Insurance Program			424,121	-
Passed through Central Florida Behavioral Health Network:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QG036	77,334	-
Total ALN 93.959 - Block Grants for Prevention and Treatment of Substance Abuse			77,334	-
TOTAL EXPENDITURES OF U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,738,860	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Passed through City of Largo				
Community Development Block Grant/ Entitlement Grants	14.218	N/A	77,300	-
Total CDBG - Entitlement Grants Cluster - ALN 14.218 Community Development Block Grant			77,300	-
TOTAL EXPENDITURES OF U.S. DEPARTMENT HOUSING AND URBAN DEVELOPMENT			77,300	-
U.S. DEPARTMENT OF THE TREASURY				
Passed through Pinellas Community Foundation:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	106,709	-
Total ALN 21.027 - COVID-19 Coronavirus State and Local Fiscal Recovery Funds			106,709	-
TOTAL EXPENDITURES OF U.S. DEPARTMENT OF THE TREASURY			106,709	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,922,869	\$ -

(Continued)

*See accompanying Independent Auditor's Report and notes to the
schedule of expenditures of federal awards and state financial assistance.*

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2025**

FEDERAL/STATE GRANTOR PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER/CSFA	CONTRACT NUMBER	EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
STATE FINANCIAL ASSISTANCE				
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				
Passed through Central Florida Behavioral Health Network:				
Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	QG036	\$ 1,906,766	\$ -
Total CSFA 60.155 - Substance Abuse and Mental Health - Crisis Prevention and Stabilization			1,906,766	-
Passed through Central Florida Behavioral Health Network:				
Adult Recovery and Resiliency	60.039	N/A	13,324	-
Total CSFA 60.039 - Adult Recovery and Resiliency			13,324	-
PEMHS Children's Crisis Stabilization Unit & Community Diversion Center - FCO	60.224	N/A	3,671,598	-
Total CSFA 60.224 - PEMHS Children's Crisis Stabilization Unit & Community Diversion Center - FCO			3,671,598	-
PEMHS Children's Crisis Stabilization Unit & Community Diversion Center	60.294	N/A	2,022,154	-
Total CSFA 60.294 - PEMHS Children's Crisis Stabilization Unit & Community Diversion Center			2,022,154	-
Passed through Central Florida Behavioral Health Network:				
State Opioid Settlement Trust Fund Services	60.355	N/A	870	-
Total CSFA 60.355 - State Opioid Settlement Trust Fund Services			870	-
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Program	60.115	N/A	21,765	-
Total CSFA 60.115 - Criminal Justice, Mental Health, and Substance Abuse Reinvestment Program			21,765	-
TOTAL EXPENDITURES OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			7,636,477	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			\$ 7,636,477	\$ -
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			\$ 9,559,346	\$ -

Central Florida Behavioral Health Network provided the following federal matching dollars not included in the schedule above:

Grantor/Pass Through Grantor/Program Title	Federal ALN/State CSFA Number	Contract Number	Expenditures	Transfers to Subrecipients
Passed through Central Florida Behavioral Health Network	N/A	QG036	\$ 7,421,569	\$ -
Total expenditures of federal matching dollars			\$ 7,421,569	\$ -

See accompanying Independent Auditor's Report and notes to the schedule of expenditures of federal awards and state financial assistance.

Personal Enrichment through Mental Health Services, Inc.
Notes to Schedule of Expenditures of Federal Awards
and State Financial Assistance

Note 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal and state grant activity of Personal Enrichment through Mental Health Services, Inc. under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirement of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Florida Department of Financial Services' State Projects Compliance Supplement*. Because the schedule presents only a selected portion of the operations of Personal Enrichment through Mental Health Services, Inc. it is not intended to and does not present the financial position, changes in net assets or cash flows of Personal Enrichment through Mental Health Services, Inc.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

PEMHS' federal awards do not have any loans or loan guarantees.

PEMHS did not receive any federal non-cash assistance for the fiscal year ended June 30, 2025.

PEMHS provided local matching funds in excess of \$2,719,664 and \$2,138,944 in fiscal year 2025 and 2024, respectively.

Note 3: MATCH

PEMHS' contract includes state match for a total of \$7,421,569. The allocation of state and federal funding to the program is determined by the Department of Children and Families.

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

To the Board of Directors
Personal Enrichment through Mental Health Services, Inc.
Pinellas Park, Florida

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

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Personal Enrichment through Mental Health Services, 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 Personal Enrichment through Mental Health Services, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Personal Enrichment through Mental Health Services, Inc.’s internal control.

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

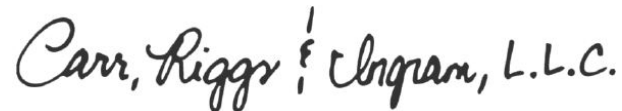
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Personal Enrichment through Mental Health Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 Personal Enrichment through Mental Health Services, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Personal Enrichment through Mental Health Services, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is written in a cursive style with a vertical line separating "Riggs" and "Ingram".

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

Tampa, Florida

December 30, 2025

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

To The Board of Directors
Personal Enrichment through Mental Health Services, Inc.
Pinellas Park, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Personal Enrichment through Mental Health Services, Inc. ("the Organization")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *State of Florida Department of Financial Services' State Projects Compliance Supplement* that could have direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2025. The Organization's major federal programs and state projects are identified in the summary of Auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program and State Project

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

We are required to be independent of the Organization 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 the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

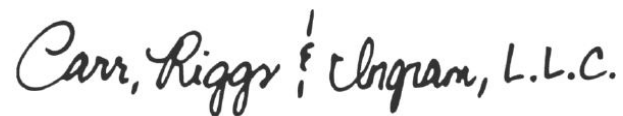
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is written in a cursive, flowing style.

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

Tampa, Florida

December 30, 2025

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Findings and Questioned Costs for the
For the Year Ended June 30, 2025**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

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

Federal Awards:

- | | | | | | | | |
|---|---|----------------|--------|--|--------|---|--|
| 1. Type of auditor’s report issued on compliance for major programs | Unmodified | | | | | | |
| 2. Internal control over major programs: | | | | | | | |
| a. Material weaknesses identified? | None | | | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted | | | | | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? | None | | | | | | |
| 4. Identification of major programs: | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; width: 35%;"><u>Assistance Listing</u></td> <td style="text-align: center; width: 30%;"><u>Program</u></td> </tr> <tr> <td style="text-align: center;">Number</td> <td></td> </tr> <tr> <td style="text-align: center;">93.958</td> <td style="text-align: center;">Block Grants for Community Mental Health Services</td> </tr> </table> | <u>Assistance Listing</u> | <u>Program</u> | Number | | 93.958 | Block Grants for Community Mental Health Services | |
| <u>Assistance Listing</u> | <u>Program</u> | | | | | | |
| Number | | | | | | | |
| 93.958 | Block Grants for Community Mental Health Services | | | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | | | |
| 6. Auditee qualified as low-risk auditee under 2 CFR 200.520? | Yes | | | | | | |

State Projects:

- | | | | | | | | | | |
|---|---|----------------|--------|--|--------|---|--------|---|--|
| 1. Type of auditor’s report issued on compliance for major programs | Unmodified | | | | | | | | |
| 2. Internal control over major programs: | | | | | | | | | |
| a. Material weaknesses identified? | None | | | | | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted | | | | | | | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with Rule 10.554(1)(l)(4)? | None | | | | | | | | |
| 4. Identification of major programs: | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; width: 35%;"><u>CSFA</u></td> <td style="text-align: center; width: 30%;"><u>Project</u></td> </tr> <tr> <td style="text-align: center;">Number</td> <td></td> </tr> <tr> <td style="text-align: center;">60.224</td> <td style="text-align: center;">PEMHS Children’s Crisis Stabilization Unit & Community Diversion Center – FCO</td> </tr> <tr> <td style="text-align: center;">60.294</td> <td style="text-align: center;">PEMHS Children’s Crisis Stabilization Unit & Community Diversion Center</td> </tr> </table> | <u>CSFA</u> | <u>Project</u> | Number | | 60.224 | PEMHS Children’s Crisis Stabilization Unit & Community Diversion Center – FCO | 60.294 | PEMHS Children’s Crisis Stabilization Unit & Community Diversion Center | |
| <u>CSFA</u> | <u>Project</u> | | | | | | | | |
| Number | | | | | | | | | |
| 60.224 | PEMHS Children’s Crisis Stabilization Unit & Community Diversion Center – FCO | | | | | | | | |
| 60.294 | PEMHS Children’s Crisis Stabilization Unit & Community Diversion Center | | | | | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | | | | | |

**Personal Enrichment through Mental Health Services, Inc.
Schedule of Findings and Questioned Costs for the
Year Ended June 30, 2025**

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted

SECTION III – FEDERAL AWARD FINDINGS

None noted

SECTION IV – SUMMARY OF PRIOR YEAR AUDIT FINDINGS

No prior year findings or questioned costs noted.