

Application Form

Organization Information

An informational webinar about this application is available to watch.

The rubric that will be used to score this proposal can be downloaded [here](#).

If you would like to complete this application first in Microsoft Word, you may download a Word version [here](#). Please pay attention to character limits.

Brief Project Descriptor

Please briefly describe this organization's request.

Organization Name*

Operation PAR

Project Name*

Please choose a short name to identify this project within the grant portal:

Detox Renovation Project

EIN*

59-1349234

Incorporation Year*

What year did your organization incorporate? This will be the year listed on your determination letter from the Internal Revenue Service.

1970

Mission Statement*

What is your organization's mission statement?

To strengthen our community by caring for families and individuals impacted by substance use and to promote mental well-being.

Unique Entity ID (SAM)

Please provide your organization's Unique Entity ID number. This is a specific number used by the federal government to identify your organization. **This is different from a DUNS number, which the federal government no longer uses.**

If you do not have a Unique Entity ID number, you can create an account on SAM.gov and apply for one here (it is free and may take 3-4 days for approval): <https://sam.gov/content/home>

This field is optional as to not stop a qualifying organization from applying. HOWEVER, a Unique Entity ID number will be required if your organization is approved for a grant. Your organization should apply for a number now if it does not yet have one.

Character Limit: 12

C13SMME1FRE6

Annual Operating Budget*

Please provide the amount of your annual operating budget (expenditures only) for your entire organization.

\$37,346,403.00

Amount Requested*

The maximum grant amount is \$500,000.

\$500,000.00

Does the total project cost exceed the amount your organization is requesting?*

Please note: Answering "Yes" will cause additional questions to load later in this application.

Examples

ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$150,000 for certain equipment, and will seek other funding and donations for the remaining \$20,000 of the playground. ABC Childcare would select "Yes" for this question.

Better Tomorrow, a mental health provider, is looking to expand their counseling center by two rooms to meet increased service demand arising from the pandemic. Better Tomorrow has secured \$25,000 in private contributions, and wants to request the remaining \$125,000 in this grant. Better Tomorrow would select "Yes" for this question.

DBE Food Pantry is seeking funding a new HVAC unit for their pantry, and is requesting \$40,000 from PCF to cover the entire cost. DBE Food Pantry would select "No" for this question.

Yes

Rent vs. Own*

Does your organization rent or own the property for which you are proposing modifications?

Own

Parent Non-Profit/Subsidiaries:*

If your organization has a parent non-profit that has multiple subsidiaries, will multiple subsidiaries be applying in this process?

Example

Better Tomorrow is the parent non-profit of three organizations. Two of those organizations want to apply in this process. Both would select "Yes" on this question.

No

Request Specifics

Pinellas County Priority Areas*

For Round 2 of this funding process, the ARPA Nonprofit Capital Project Fund is prioritizing organizations that offer programming, and whose capital purchase is related to, the following areas:

- Individuals with Disabilities
- Food Security
- Specialized Healthcare
 - Mental Health
 - Dental Care
 - Substance Use Disorders
- Housing

Not offering programming in these areas does not disqualify you from applying. However, this prioritization will result in 10 bonus points being awarded to eligible requests when scored.

Does your organization and its proposed capital purchase fit into one of these areas?

Yes

Programming Background*

Please describe the programming your organization offers to the community and the length of time it has been doing so. What does your organization **do** and **how long** has it been doing it?

If you have indicated above that your programming and proposed purchase fit into the priority areas for this funding round, please be sure to describe the relevant programming.

Since 1970, we've been at the forefront of providing top-notch mental health services and substance use disorder treatment, helping those struggling with addiction. Whether you're a child, an adult, or part of a family affected by these issues, we're here to support you every step of the way. Operation PAR, Inc. began

after Shirley Coletti discovered that her teenage daughter was experimenting with drugs and had become addicted. Worried and unsure of where to turn for help, Mrs. Coletti spent the night discussing the issue with her friend and neighbor, James T. Russell, who was then Pinellas County's State Attorney. Together with Pinellas County Sheriff Don Genung and former Pinellas County Commissioner Charles Rainey, they founded Operation Parental Awareness and Responsibility (PAR) to provide much-needed support to families like theirs. Today, with over 400 dedicated employees, Operation PAR offers comprehensive addiction and mental health services across various locations in Pinellas, Pasco, Hernando, Manatee, Sarasota, Charlotte, Citrus, and Lee counties. These services include residential treatment, prevention, outpatient services, medication-assisted treatment, intervention, and medical detoxification.

Community Need*

Please describe the community need that exists for your programming. If you are able to cite quantitative, local data, that will strengthen your proposal.

The need for comprehensive addiction and mental health services continues to increase in Pinellas, the Tampa Bay region, and in the state of Florida. Overdose deaths in Pinellas County have been increasing year over year since 2018 according to Florida CHARTS. The same dataset shows an increase in naloxone administration by both EMS and prior to EMS intervention; from 2021 to 2022, the total number of naloxone administrations in Pinellas County increased by over 216%. From 2019 to 2021, the number of non-fatal opioid overdose emergency department visits increased from 1,174 to 1,382. Due to COVID-19 restrictions, the number of overall substance use disorder enrollees has decreased by 62% despite the rise in need (Florida CHARTS, 2023).

Due to the complex nature of substance use disorders and addiction, a variety of treatment options are needed to meet patients where they are on their recovery journey. This is why we offer a diverse set of treatment options, including medical detoxification. Not only do we want to ensure that patients can enter recovery but also decrease their likelihood of entering or increasing their stay within the criminal justice system. While drug arrests decreased after 2018, they have started to increase again, going from 4,536 to 5,488 annual drug arrests (Florida CHARTS, 2023).

Negative Economic Impact*

The following question is the keystone of a strong application in this process. If your organization cannot demonstrate a negative economic impact from the pandemic, your application will not qualify for committee review. If you are uncertain about what constitutes negative economic impact or how to demonstrate it, please contact PCF staff for technical assistance.

The more quantifiable your negative economic impact is, whether it be fiscal losses/pressures or increased service demand, the stronger your answer will be. Use numbers whenever possible. The more specific your evidence, the better.

Describe your organization's negative economic impact arising from the COVID-19 pandemic. Examples could include:

- A reduction in revenue from 2019 to 2020
- Inflationary pressures
- Increases in demand for services that have not been compensated for through new revenue
- The use of reserves for unbudgeted expenses since the onset of the pandemic, and such use of reserves has prevented the purchase of capital assets

- A need for capital assets to offset community need for which your organization does not have the resources to purchase due to the negative economic harm from the pandemic
- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC
- Growth in restricted pandemic-related revenue that does not permit capital asset acquisition

In the wake of the COVID-19 pandemic, our organization has faced significant negative economic impacts that have strained our operational and financial capacities. Below are the specific areas where we have been adversely affected.

We saw a reduction in revenue of \$814,222. The reasons for this reduction in revenue include:

- Reduced Client Fees because clients lost their jobs and could not pay.
- Department of Children and Families revenues from school-based programs were reduced since schools were closed.
- Services provided face-to-face were suspended such as HIV services
- Outreach services in the community were suspended
- Group services were suspended
- Outpatient services were lower due to clients' inability to access telehealth services due to not having the proper equipment or internet connection
- Stopped admissions to residential services
- Courts were closed which affected referrals
- Reduced residential capacity to space beds to comply with safe distance 6-foot requirements which reduced our capacity to serve clients
- Reduced residential capacity due to reserving beds for quarantine purposes
- Staff out on medical leave or PTO due to COVID symptoms causing less staff available to provide services and affecting admissions to program

Uncompensated Care

Our commitment to providing uncompensated care has also been impacted. As detailed in our annual report, the value of charity care we provided in the last fiscal year amounted to 5.8 million, representing a \$100K increase from the prior year. This surge in demand for services has not been offset by corresponding revenue streams. There has been no increase in the Medicaid rates during this time, further exacerbating our financial strain. While our rates increased for DCF services, the overall amount we received did not. This leads to a reduction in overall services as a result.

Additionally, we saw increased costs of \$610,519 that include the following:

- Increased costs for PPE equipment and Zoom licenses.
- Supply chain disruptions caused increased operating costs
- Increased salaries due to inflationary pressures and a competitive labor market

Infrastructure and Capital Assets

The pandemic has had a direct impact on our physical infrastructure. Specifically, our COSA building became uninhabitable due to mold proliferation and water leaks. This resulted from reduced staffing levels during the pandemic, which led to delayed detection and mitigation of these issues. Ultimately, we had no choice but to demolish the building, incurring an unplanned expense of over \$55,000.

Negative Economic Impact - Uploads

You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages. Word, Excel, JPG and PDF files are accepted.

Fiscal Impact from COVID.docx

Pandemic Relief Funding*

Please describe all government pandemic relief funding your organization has received since the onset of the pandemic (March 2020). This includes but is not limited to the Pinellas CARES Nonprofit Partnership Fund, other ARPA funding, PPP (Paycheck Protection Program), and Community Block Development Grants specifically targeting COVID-19 relief.

Explain why or how this pandemic-relief funding has not alleviated the negative economic impact you have described above. Potential reasons include expiration dates on certain funding, inflationary pressures, restrictions prohibiting capital expenditures, or the funding simply not being enough to remedy the harm you've indicated above. **The more concrete your numbers, the better.**

If you have not received government relief funding for your organization since the onset of the pandemic, write "No pandemic relief funding received" below.

Operation PAR received Pandemic Relief Funding including U.S. Department of Health and Human Services CARES Act funding and Paycheck Protection Program funding. The CARES Act funding was used to update HVAC systems and upgrade our buildings with preventive measures to decrease the spread of COVID-19 among staff and patients. The Paycheck Protection Program funding was used to pay for the salaries and wages of staff to keep programs operational for patients during the pandemic.

These funding mechanisms did not alleviate the negative economic impact we described above because it was not used to renovate the medical detoxification building to improve program delivery, patient safety, and program capacity. The CARES Act and PPP funds were specifically used to address operational gaps caused by the pandemic rather than the increasing recovery treatment needs of Pinellas residents. Our hope is to renovate the medical detoxification facility to make the rooms more spacious for flexibility in addressing COVID-19 and other endemic disease outbreaks, update the facility to improve clinic workflow and increase and maintain overall patient census consistently.

Proposal Description*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of negative economic impact your organization experienced. This means the request you describe below should not be greater than the economic harm your organization has suffered.

Please describe your project proposal and address the following:

- What project will be undertaken with these funds?
- What is the estimated lifespan of the project/property improvement?
- How does it address the negative economic harm you described in the previous question?

Our medical detoxification center has not been fully updated since the 1970s; however, some renovations were done in the 1990s. The COVID-19 pandemic not only highlighted the need for more bed space but also the need for flexible space when patients contract COVID-19 or similar endemic diseases that require quarantine. Additionally, despite renovations to improve clinic workflow, more upgrades are needed to ensure that workflow is effective. Increased need has also caused increased traffic in the lobby which has led to patients and their families having to stand outside of the facility. With increased heat and severe weather events, we want to create more space to accommodate this increased traffic as well as allow patients privacy in seeking resources. The estimated lifespan of the property improvement is 25 years.

Our plan is to move the Detox Center to our Largo Campus to be co-located with our other medical programs. Upgrading the facility to meet the needs of the community addresses the negative economic harm described previously. Upgrades include permitting, new roof, and demolition of walls, bathrooms, and ceilings, window replacement, equipment, HVAC, water heater, and plumbing infrastructure replacement, new fire alarm system, bathroom renovations, interior carpentry (trim, painting, etc.), exterior painting, new awnings, fence, concrete patio, construction project wrap-up, and final inspections. With the ability to provide more in-person services due to lifted COVID-19 restrictions, patients seeking these services will increase. It is clear that data shows the increase in the need for recovery treatment, but COVID-19 created barriers to access like reduced clinic space availability and staffing shortages.

Number Served*

How many people will directly benefit from this capital purchase annually?

450

Unduplicated vs. Duplicated*

Is the number indicated above duplicated or unduplicated?

Duplicated: A client is counted each time they access services

Unduplicated: A client is counted once, regardless of the number of times they access services

Example: ABC Food Bank operates two mobile food pantries, one in Clearwater and one in St. Petersburg. Taylor, a Pinellas County resident, goes to both food pantries. If ABC Food Bank counts Taylor's visit TWICE, it is duplicated. If ABC Food Bank counts Taylor's visit ONCE, it is unduplicated.

Unduplicated

Other (Explanation Required)*

If you selected "Other" in the previous question, please explain how your organization determined the number of clients that will benefit from the proposed capital project.

N/A.

Organizational Sustainability*

How does this project contribute to the long-term sustainability of your organization and the work it does? That is, what impact will this project have on your organization and/or its clients over the long-term?

Examples include increased service capacity, reduced cost of delivering services over time, higher-quality or more equitable service delivery, and increased lifespan/quality of property.

Quantifiable numbers will strengthen your answer.

Increasing the capacity to serve more patients with increased workflow will increase our ability to bill for services. This will increase our revenue and support the increasing recovery needs of the Pinellas community. Improved facilities will likely increase our ability to provide higher-quality service and increase the lifespan of the property. Additionally, having the medical detoxification clinic on the same campus as other treatment programs, clinical and medical staff coverage will be easier across programs. We are moving clients into a

better environment to accommodate isolation rooms as needed. The new space is part of the campus-wide Wi-Fi network, allowing staff to include more innovative approaches to the detox recovery process. This includes the use of telehealth with community partners.

Project Specifics

Permits*

Please describe any permits necessary for the successful completion of this proposed project. Be sure to include any permits already obtained or in progress, and/or what the timeline is to acquire permits.

Necessary permits for this project include building, plumbing, electrical, HVAC, roofing, concrete, and fencing. Building permits will be the first permits needed and will be requested at the beginning of the project (Phase One). During the second phase, the roof permit and inspection will be required. Plumbing, electrical, and HVAC will be needed during the third phase. Concrete and fencing permits and inspections will be needed during the fourth phase. The final inspection will happen during the final phase.

Plan Set*

Do you have a plan set for this project?

A plan set refers to the "batch" of plans, drawings, prints, files, etc., that you receive from an architect that explains what needs to be built, how, and where. **Not all qualifying projects in this process require a plan set.**

If you answer Yes, you should upload the Plan Set in the question below.

Yes

Plan Set Upload

If you answered "Yes" above, please upload the Plan Set here. If you have trouble with file size limitations, please reach out to Rose Cervantes at rcervantes@pinellascf.org. If you have any narrative to accompany the plan set, you may write it below.

PDF files are permitted.

Revised Floorplan Detox .pdf

Attached floorplan rendering. We have not received the drawings from the architect.

Construction Schedule/Timeline*

Given a spending deadline of December 31, 2026, give a detailed and **realistic construction schedule**/timeline as to how this large capital project will be executed and completed. If there are phases to this project, indicate so in the narrative below. If you specified that permits were needed for this project above, ensure you include the acquisition time in the schedule.

Please include the following:

1. How the timeline/schedule was developed, and by whom.

2. Timeline of planning and execution. Please include start and end dates by month and year. For example, April 2023 - June 2023.

Example:

Better Tomorrow is proposing the expansion of their counseling center. This requires a 2-month planning phase, one month to obtain all necessary permits, and four months to build. Better Tomorrow would list each phase, a brief description of what takes place in each phase, and an estimated start and completion date for each phase, and an explanation of how the schedule was developed.

Operation PAR is proposing a renovation project for their new Medical Detoxification Center at their Largo campus. The first phase (from January 2024 to October 2024) of the project includes blueprints and drawings, contract and bid process, and permitting. The second phase (from October 2024 to April 2025) includes replacing the roof, demolition of interior walls, bathrooms, and ceilings, and replacing exterior windows. The third phase (March 2025 to July 2025) includes updating electrical, adding framing and walls, installing a new fire alarm system, restoring bathrooms, and interior carpentry, trim, and painting. The fourth phase (June 2025 to October 2025) includes exterior painting, new awning, fence, and concrete patio, and punch out work. The final phase includes final inspections and the certificate of occupancy (this concludes the project by the end of December 2025).

Team Leadership*

Please describe the following:

1. The team and leaders that will be overseeing this proposed project.
2. Their relationship to your organization
3. Their role in this project
4. Whether or not they have overseen similar projects

Larry Conroy is Operation PAR's Director of Facilities. He has been with the organization over 20 years and has overseen many of our construction and building projects. He will be the Project Liaison between the architect and the contractor. As the project moves along, he will communicate with Operation PAR Chief Operating Officer, Jim Miller, Director of Nursing, Carolyn Keough, and Detox Program Director, Belynda Brown about any changes in design, construction, timeline, and other issues as they arise. All of these staff have been with the organization for at least 10 years.

Bob Aude has been selected as the Architect for this project. With over 30 years working with clients throughout Tampa Bay and nationally, Bob is a well-known and respected leader in client centered design and execution. He is a trusted resource to area businesses, builders, homeowners, and government entities. Throughout the years, Bob's civic involvement has included 22 years with the Clearwater Housing Authority Board (Former Chair) and the Clearwater Municipal Code Enforcement Board. Bob has been the architect on many of our projects, including the PAR North campus with the 3-million-dollar HRSA Grant, our St. Petersburg Developmental Center, both Phase I – Y building, and Phase II B building at the Largo Campus. All federal HRSA Grant funds were used for these projects.

Mark Davis is the owner of Davis Construction Inc. He is a Florida licensed certified general Contractor, residential and commercial, new construction, renovation, build outs, shell contractor, and consultant. We will be working with him due to his availability; many construction companies capable of this project do not have availability during the grant lifespan. He was the project manager of the \$200K project for our upgraded 2-story building at our Highpoint campus. He has managed other projects for Operation PAR including the Pasco MAPS renovation in 2008 and was the contractor and project manager for the 3-million-dollar PAR North campus using Federal HRSA grant funds.

Cost Difference

Estimated Total Project Cost*

Please specify the total cost of this capital project/purchase.

Example: ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$20,000 for certain equipment and will seek other funding and donations for the remaining \$150,000 of the playground, for a total project cost of \$170,000. ABC Childcare would put \$170,000 below.

\$542,500.00

Cost Difference*

How does your organization plan to cover the cost of this project beyond the amount requested? Please also specify if your organization can carry out the potential ARPA-funded portion of this project without other funding being secured.

We plan to cover the costs that exceed the amount requested with our capital budget. We have an agreement with our contractor that construction costs should not exceed \$500,000. We will work closely with the contractor to monitor and adjust the budget to stay under \$500,000. The prices of the drawings and building plans (\$42,500) will be covered by our capital budget.

Geographic Impact and Priority Populations

The ARPA Nonprofit Capital Project Fund seeks to offset the negative economic impact Pinellas nonprofits faced due to the COVID-19 pandemic. Organizations who serve disproportionately impacted communities will be considered as serving a priority population. There are several ways to determine if your clients were disproportionately impacted.

Examples of disproportionately impacted communities include those who meet at least one of the following descriptions:

- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities, persons with disabilities, LGTBQ+, religious minorities, and other communities that fit in the Equity definition provided on the ARPA website and application)
- Organization located or serve households within a Qualified Census Tract (QCTs)
 - Defined by U.S. Department of Housing and Urban Development (HUD)
 - To assess if your organization serves or is headquartered in a QCT, use this link. In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to “Color QCT Qualified Tracts.” The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.

Benefits and Geography of Project*

Please describe how the communities/clients that will benefit from this capital purchase, and how they were disproportionately impacted by the pandemic according to the examples above.

The community and clients who will benefit from this capital purchase are low- and moderate-income families impacted by substance use disorders and addiction. A significant proportion of our clients are enrolled in federal assistance programs, specifically Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). This indicates a high level of financial vulnerability among our patient population and underscores the critical nature of the support services we provide.

Operation PAR is one of the few organizations in the area that provide medical detox treatment to individuals and families without insurance. For many without insurance, access to healthcare, including medical detox, was significantly limited due to quarantine restrictions and COVID-19 protocols. In fact, our average number of unduplicated clients served from 2013 to 2019 was 1,005. During the COVID-19 pandemic, our numbers decreased by an average of 25% each year (2020 to 2022).

As demonstrated above, the need for substance use disorder treatment increased while quarantine restrictions reduced the number of beds available in our center. Moving the detox program to an updated facility on our medical campus will allow us to create a space that can quarantine patients, if necessary, without reducing the number of beds and continue providing treatment to low and moderate-income individuals suffering from substance use disorders. Additionally, being located on our medical campus allows for consistent medical coverage, coordination of clinical and medical services, and increased workflow to better serve our patients.

Modernizing and updating the project location will provide more privacy for patients, increase medical coverage for consistency, help contribute to the beautification of the area, and better serve residents across Pinellas County. The project is located on a bus route, has ample parking, and is in the middle of the county near major highways which increases its accessibility for residents in Tarpon Springs to Gulfport.

Headquarters Location*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your registration with Sunbiz, you may search their database.

6655 66th St. N Pinellas Park, FL 33781

Project Location*

Please provide the address or intersection where the property being modified is.

13800 66th St N, Largo, FL 33771

Community Connection

PCF understands the value of authentic and diverse representation in philanthropy and in Pinellas County. To this end, we ask demographic and representation questions to gauge the human impact your organization has on the communities you serve.

PCF has generalized the demographic data questions more than it has in other processes because of the public nature of this process. PCF understands that identity disclosure can be a sensitive matter and wants to respect your organization's board and staff. If your organization feels comfortable sharing more detailed demographic information, it may do so in the "Community Representation and Connection" section.

Community Representation and Connection*

Describe how your organization is representative of, or has authentic connections to, the community your proposal seeks to serve. You can list other community-based organizations that work on programming with you and/or list examples of your work within this community.

If your staff, board, executive leadership, or long-term volunteers have personal identities or experiences that allow for a meaningful connection with your clients, please feel free to describe this connection below. When possible, please use internal data or specific details to describe how your organization is representative and connected to the communities you serve.

Operation PAR is an organization that is representative of and has authentic connections to the community we seek to serve in this proposal. Many of our staff, board, and leadership have been personally impacted by substance use disorders and addiction. These connections drive our staff and leadership to provide personalized care and work to thread community voice in all our programs and activities. Additionally, we seek to partner with others in the community to make a significant impact in our community and beyond. Below are examples of how we partner with other community organizations to widen our reach.

The Central Florida Behavioral Health Network (CFBHN) serves as an invaluable partner and funder in our endeavors, particularly in the provision of publicly funded mental health and substance use disorder services to clients in our detox program. Their role is pivotal not only in financial support but also in operational excellence. CFBHN enhances our service offerings by facilitating seamless access to a comprehensive array of resources, including but not limited to acute care, residential treatment, housing solutions, medical services, outpatient care, recovery support, and preventive measures. Their contribution is especially vital in the specialized care and placement of our clients with dual diagnoses, thereby broadening the scope of treatment and resource options available to us throughout Central Florida.

Along with this partnership we connect with Directions for Living and Suncoast Centers for our clients needing further mental health care and services. An example of this connection follows: While clients are in the detoxification unit through supportive counseling, we help determine immediate needs for mental health at which point we seek Directions for Living or Suncoast Centers. Most of our clients are without insurance so a part of our total programming is to connect them with The Health Care for the Homeless (HCH) program providing medical services, otherwise known as primary care, to the clients and the community we serve. We utilize this service to assist clients in applying for a county blue card. Having this card directly links the client with all the services aforementioned in this paragraph.

Board Membership*

Do your board members consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color

- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

BIPOC

Executive Level Leadership Team*

Does your executive leadership team consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

None of the above

CEO/Executive Director*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations?

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disable

None of the above

Financial Overview

BIDS MUST BE DATED JULY 5, 2023 OR LATER.

- The file attached below should contain current, verifiable bids, estimates, or price lists [from your potential vendor(s)]. ***Please ensure there is a date noted on the bid or some annotation as to when when you obtained these estimates/bids.***
- If your project costs LESS than \$75,000, you must upload TWO verifiable bids or estimates for the proposed project.
- If your project is **EQUAL TO** or **MORE THAN** \$75,000, you must upload THREE verifiable bids or estimates for your proposed project.
- If you have already selected a contractor for this process and do not have multiple bids to upload, please ensure you answer the narrative questions below thoroughly.

Bid/Estimate #1*

PDF files are accepted.

Budget -ARC to Detox.pdf

Bid/Estimate #2

PDF files are accepted.

Bid 2 Revised Operation PAR.pdf

Bid/Estimate #3

PDF files are accepted.

Selected Contractor*

If you have not yet selected a contractor and have uploaded multiple bids above, please write N/A below or you will not be able to submit your application.

If your organization has already selected a contractor for this proposed capital project, please describe the process through which this contractor was chosen, and be sure to answer:

1. Was there a competitive bid process? That is, were multiple bids collected in order to evaluate multiple contractors? Describe this process (names of contractors, number of bids collected, prices, and why the contractor was chosen).
2. What personnel members at your organization selected the contractor?
3. Has a contract been executed with this contractor? **If yes, upload the contract here. If no, please describe the status of contract.**

If a contractor has already been selected AND a competitive bidding process was not used, the project will lose points.

Due to the availability of the contractor and lack of responses for bids, we will be moving forward with Mark Davis as our contractor. We have added the bids we have requested with their current status (above). Out of numerous attempts, Mr. Davis was the only contractor that had the experience needed for this project and was available for time period for the disbursement of this grant.

Minority/Woman-Owned Business

Is your selected contractor, or the bid you are going to choose if funded, one of the following:

- Small-business enterprise (SBE)
- Disadvantaged business enterprise (DBE)
- Minority and/or woman-owned business (MWBE)

Yes

Related Parties*

Are any of the contractors/vendors that have provided bids/estimates a related party to your organization?

Examples of Related Parties

- A board member that owns the contracting company that provided a bid
- The relative of a director, officer, or executive team member owns a company that provided an estimate
- The CEO of the applying organization has a financial interest in the construction company providing a bid

If yes, identify the vendor and describe the relationship.

If no, write "No related parties below."

No related partners.

Budget Detail*

Please upload a clear, easily readable budget that breaks out costs for this proposed project. Ensure that it is clear what portion would be paid for through this grant funding and what would be paid for from other sources. **Be sure that the budget includes 10-20% for contingencies and any costs related to performance and payment bonds for construction projects.**

If you are going to request the permitted indirect cost of up to 5%, please be sure this is represented in your budget.

An example budget is available here.

If you have additional notes to add to your budget summary, you may do so in the text box below.

PDF and Excel files are allowed.

Revised Budget and Timeline ARPA Round 2_Operation PAR.pdf

Other Funding Sources*

Please describe any other funding that your organization has applied for or obtained for this project. This includes but is not limited to Community Development Block Grants (CDBG), local government grants (including Tourist Development Council funding), foundation grants, and donors (you do not need to disclose donor identities, simply amount raised that is allocated to this project). This includes any matching grants or in-kind contributions you may have obtained.

If none, please explain why no additional funding sources have been pursued.

Please be sure all funding sources below are represented in the "Applicant Match" column in the Budget Summary you have uploaded above.

Operation PAR has not obtained funding for this project from other sources. We plan to use capital funds from our own budget to cover the costs that exceed the \$500,000 request. However, we are considering pursuing state and federal appropriations for this project. We continue to monitor foundation and governmental funding opportunities that could be used to support this project. We have an agreement with our contractor to keep project costs to a \$500,000 maximum.

Changes in Operating Costs*

Please answer this question based on the descriptions below:

- If this project **increases** ongoing operational costs (programmatic, operating maintenance or other costs), how will you compensate for the difference?
- If this project **decreases** ongoing operating costs, how will it do so?
- If this project **does not affect** operating costs, please note so below.

After the renovations are completed and the program is moved to the Largo Campus, we expect cost efficiencies because of shared staffing (both clinical and non-clinical staff) and food management across programs. With all clinical operations being housed on one campus, we will have increased efficiency in staffing patterns. This will help decrease ongoing, long-term operational costs for the program.

Fund Management Capacity*

Please describe your organization's capacity to manage these potential ARPA funds in terms of fiscal management and financial infrastructure.

This includes, but is not limited to, the use of accounting software that can track a general ledger and multiple accounts and the ability to work on a reimbursement-basis.

The inability to handle a reimbursement-based grant does not disqualify your organization from applying.

Operation PAR has a robust capacity to manage these potential ARPA funds. Our fiscal management and financial infrastructure include the use of accounting software called Great Plains, a Microsoft product. We are audited annually by Carr, Riggs, and Ingram. We are monitored closely by the Department of Children and Families (DCF), the managing entity for the Suncoast Region, and locally, we are monitored by the Juvenile Welfare Board (JWB). Our department consists of an accounting staff of 9 people. They provide monthly statements for the Board of Directors of Operation PAR. We handle reimbursement for multimillion-dollar grants that are dispersed monthly, based upon activities and expenses accrued, to the appropriate funding source. Additionally, we have administered large federal grants with stringent monitoring and reporting requirements.

Corrective and Investigative Action/Grant Recall*

In the past three (3) years, has your organization had any of the following occur:

1. Been under legal investigation by a local, state, or federal institution?
2. Been placed on a corrective action plan by a funder?
3. Had grant funding recalled by a funder?

If yes, please describe the investigation, corrective action plan and/or grant recall, and the current status of such incidents. If no, write "N/A"

N/A

Organization Documentation

Please reach out to PCF staff if you have trouble uploading the files below. We are able to assist with file conversion and file compression.

Organization Budget*

Please upload your most recent, board-approved organizational budget for this fiscal year. PDF and Excel documents are accepted.

Budget FY 23-24.pdf

Board of Directors List*

Please upload a current list of members of your organization's Board of Directors. Excel, Word, and PDF formats are acceptable.

Operation PAR Board of Directors 2023.pdf

IRS Form 990*

Please upload a PDF copy of your most recently submitted IRS Form 990.

If Form 990 from your most recent fiscal year is delayed or you have received an extension, please explain in the text space below. You may also explain if you don't have a Form 990 due to organization type. You should still upload the most recent publicly available 990.

If you file a Form 990-EZ and do not have anything to attach, please note so below.

2021 Form 990.pdf

Most Recent Financial Statements

Upload a PDF version of your most recent financial statements. If you have audited financial statements, please upload the most recently conducted audit. If you do not have a recent audit, please explain why.

Operation PAR Financial Statements Short Form 063022 Issued.pdf

Insurance

Evidence of Insurance Coverage*

Grantees of the ARPA Nonprofit Capital Project Fund will be required to maintain appropriate insurance related to your operations and this project. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance.

If your organization does not have evidence of insurance coverage, please provide an explanation as to why.

Certificate of Liability Insurance.pdf

Insurance Requirement*

If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance or other appropriate coverages for the duration of the contract. If you would like to check with your insurance carrier on how to do this, here is the information about PCF you will need:

Pinellas Community Foundation
17755 US Highway 19 N
Suite 150
Clearwater, FL 33764
727-531-0058

Please check the box below to indicate that you understand and will be able to comply with this requirement if you are awarded a contract.

PCF will not ask for a certificate naming us as additional insured until the contracting stage.

Yes, I understand and will comply with this requirement if awarded a contract.

Post-Grant Requirements

Reporting Requirements Acknowledgment*

Grantees will be required to submit a pre-award agreement within two weeks of receiving an award notice. In addition, grantees will be required to submit monthly expenditure reports until their project is completed and their contract is closed out.

Financial information justifying all expenditures will also need to be provided. This includes but is not limited to:

- Invoices
- Canceled checks
- Credit card statements, along with a record of paying the credit card.

If you have any questions, please contact Rose Cervantes, ARPA Program Officer at rcervantes@pinellascf.org.

Yes, I agree to submit this grant agreement and impact report within the specified timeframes.

Additional Information

Additional Upload

If you have something to share, you can upload it here in PDF format.

Anything else to share?

Is there anything else that you would like Pinellas Community Foundation to know or other information your organization would like to share that isn't addressed elsewhere in this application?

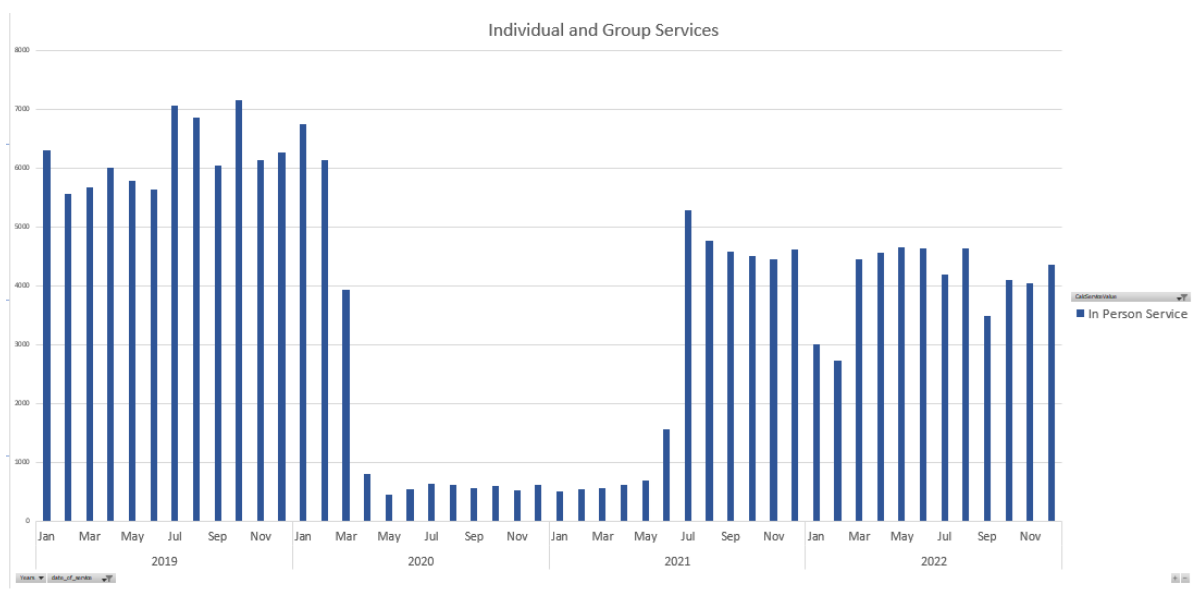
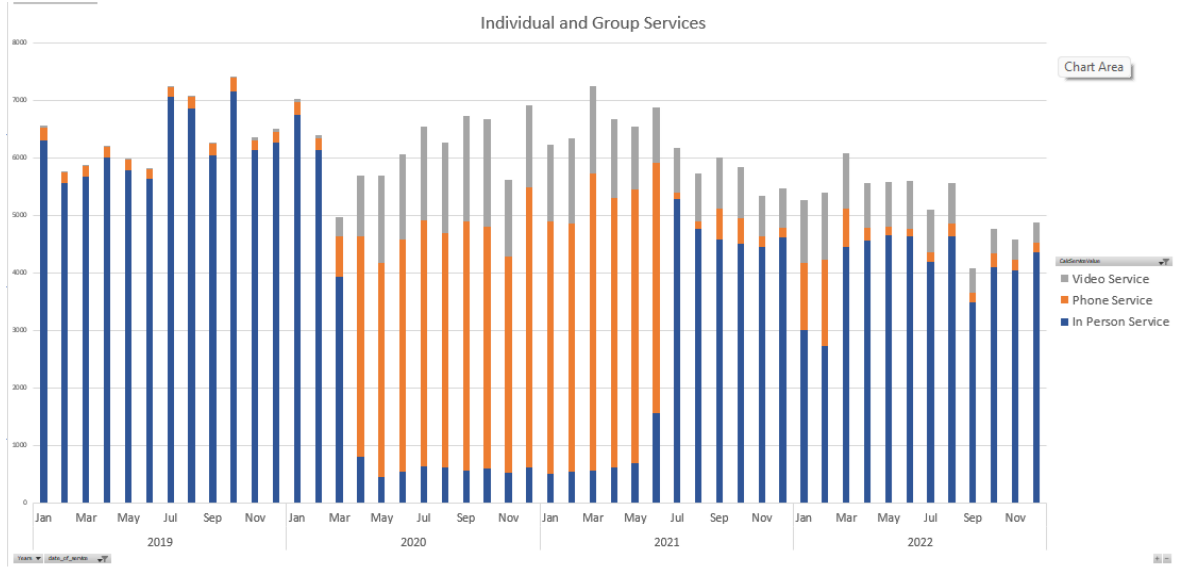
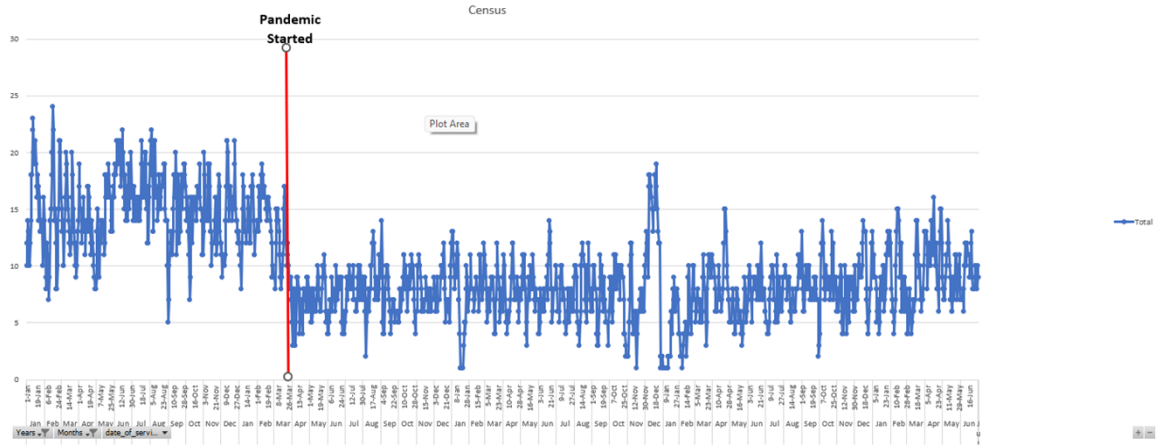
File Attachment Summary

Applicant File Uploads

- Fiscal Impact from COVID.docx
- Revised Floorplan Detox .pdf
- Budget -ARC to Detox.pdf
- Bid 2 Revised Operation PAR.pdf
- Revised Budget and Timeline ARPA Round 2_Opertation PAR.pdf
- Budget FY 23-24.pdf
- Operation PAR Board of Directors 2023.pdf
- 2021 Form 990.pdf
- Operation PAR Financial Statements Short Form 063022 Issued.pdf
- Certificate of Liability Insurance.pdf

Reduction in Revenues - \$814,222

- Reduced Client Fees because clients lost their jobs and could not pay.
- DCF revenues from school-based programs were reduced since schools were closed.
- Services provided face-to-face were suspended such as HIV services
- Outreach services in the community were suspended
- Group services were suspended
- Outpatient services were lower due to clients' inability to access telehealth services due to not having the proper equipment or internet connection
- Stopped admissions to residential services
- Courts were closed which affected referrals
- Reduced residential capacity to space beds to comply with safe distance 6 foot requirements which reduced our capacity to serve clients
- Reduced residential capacity due to reserving beds for quarantine purposes
- Staff out on medical leave or PTO due to COVID symptoms causing less staff available to provide services and affecting admissions to programs



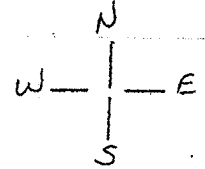
Increased Costs - \$610,519

- Increased costs for PPE equipment and zoom licenses.
- Supply chain disruptions caused increased operating costs
- Increased salaries due to inflationary pressures and competitive labor market

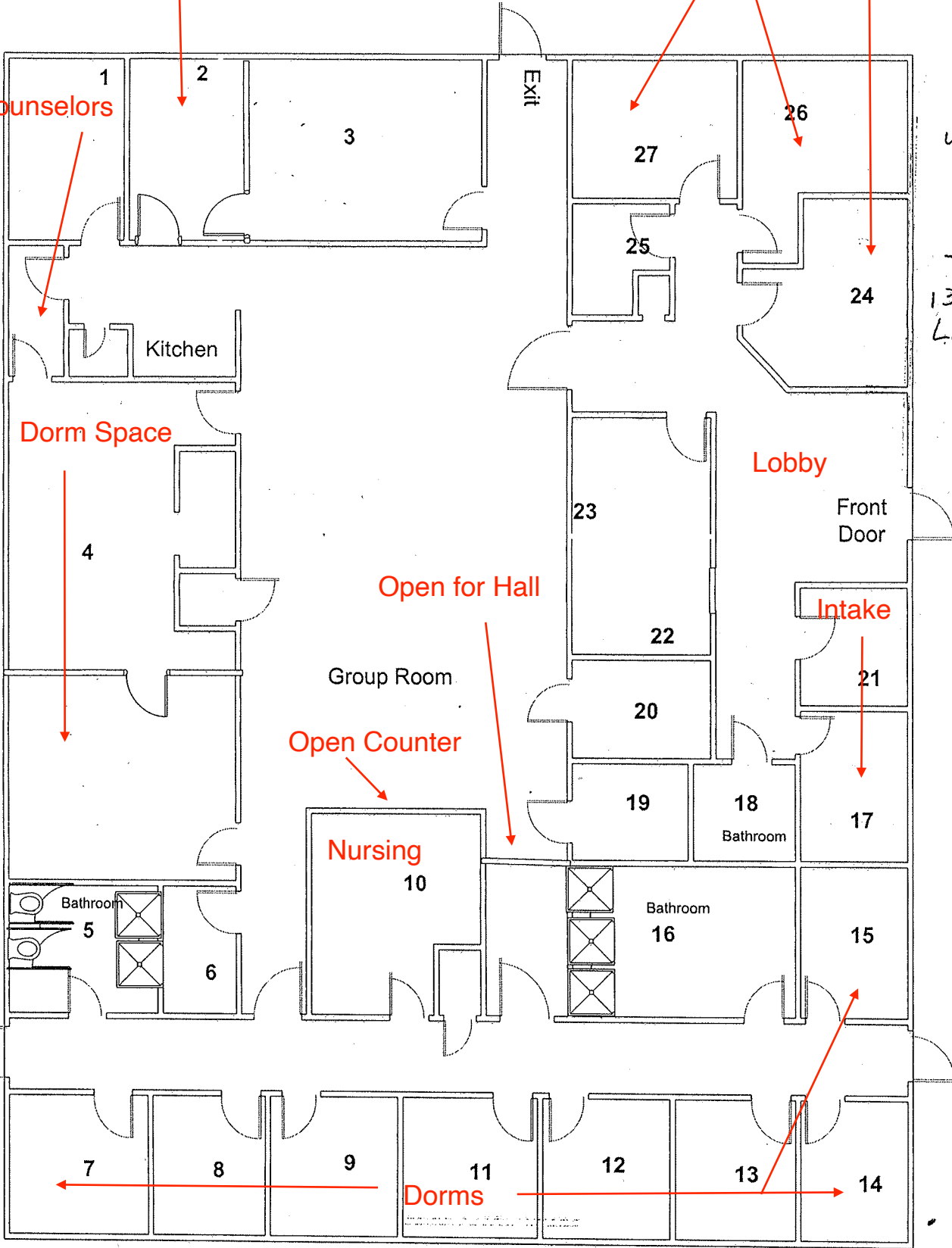
Electric, Data, Storage

DR, Buisness, Director Offices

Counselors



T.C.
13800 66th St. N.
Largo, FL 33771



T
C

A
R
C



REVISIONS	

OPERATION PAR
 13800 66th Street North, Largo, Florida
**OPERATION PAR COMMUNITY
 ARC BUILDING**
 EMERGENCY EQUIPMENT
 SHUT-OFF LOCATIONS

Date Updated: 2/9/14

SCALE: N.T.S.

3



September 27, 2023

Larry Conroy
Operation PAR
13800 66th St. N.
Pinellas Park, FL 33781

Re: Conversion of ARC Building for Detox Services

Larry,

Per our walk-thru regarding Scope of Work that you are hoping for, this BUDGET is based on our interpretations of your needs at this time.

Since there are not any construction Drawings to base Hard Constructs Cost, we anticipate a Budget Cost Not to Exceed \$500,000.00, subject to final review and pricing once drawings are completed.

Any questions, Please Call.

Sincerely,

DAVIS CONSTRUCTION ENTERPRISES, INC.

Mark J. Davis
President
MJD/gd

P23-032r



Operation PAR, Inc. Bid List for PCF ARPA Grant 2023-2024

- Mark Davis, President – Davis Construction
(Bid received September 27, 2023)

- Tim Stoops, President – Argyle Construction, Inc.
(Bid declined: Received September 21, 2023)

- Phil Jester, Partner – Clark and Logan, Inc. Building Contractors
(Unable to bid, work force issues: Received September 11, 2023)



September 27, 2023

Larry Conroy
Operation PAR
13800 66th St. N.
Pinellas Park, FL 33781

Re: Conversion of ARC Building for Detox Services

Larry,

Per our walk-thru regarding Scope of Work that you are hoping for, this BUDGET is based on our interpretations of your needs at this time.

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Any questions, Please Call.

Sincerely,

DAVIS CONSTRUCTION ENTERPRISES, INC.

Mark J. Davis
President
MJD/gd

P23-032r



Conroy, Larry A.

From: jester@clarkandlogan.com
Sent: Wednesday, September 20, 2023 6:53 PM
To: Conroy, Larry A.
Subject: Re: Large Renovation Project in Pinellas County

CAUTION: This email originated from **OUTSIDE** the organization. Please do not click links or open attachments from an unknown or suspicious origin.

Thanks Larry but we aren't taking on any major projects with our reduced workforce.

Hope you are well,

Phil

On Mon, 11 Sept 2023 08:28:10, "Conroy, Larry A." <lconroy@sastampabay.org> wrote:

Good morning Phil,

Operation PAR is looking to do a substantial renovation to our 6,068 Square Foot building in Pinellas county. We are looking to do a full restoration. Estimated to begin around March of 2024. I wanted to give Clark and Logan an opportunity to bid on this project. We have a grant application due the 28th of September so if you are interested in bidding, I would need an immediate response. If you are interested, I can send you further information on the project. Look forward to hearing from you.

Regards,



Larry Conroy

Maintenance / Transportation
Director

O: 727-545-7270

C: 727-422-7746

lconroy@sastampabay.org

"Re-Disclosure Prohibited" This message may include information that has been disclosed to you from records whose confidentiality is protected by State and Federal Law. 42 CFR, Part 2, prohibits you from making any further disclosure without specific

written authorization of the person to whom it pertains or as otherwise permitted by 42CFR, Part 2. A general authorization is NOT sufficient for this purpose. The Federal rules restrict any use of the information to criminally investigate or prosecute any alcohol or drug abuse patient.

❖ **ARGYLE CONSTRUCTION, INC.**

290 Champion Drive Brooksville FL 34601 352.279.0911 FL License CBC056961

September 21, 2023

Larry A. Conroy
Solutions for Administrative Services
6655 66th St. N.
Pinellas Park, FL 33781

Re: Pinellas Detox remodeling

Larry:

Thank you for the opportunity to bid on this project. SAS, Operation Par and Argyle have enjoyed an excellent working relationship on several sizeable projects since 2010.

However, we will not be able to offer a proposal on this project. The location is too far from our center of operations for our sub-contractors.

I trust you will find another contractor to assist you with this project and as always, best wishes to you and your family.

Regards,

A handwritten signature in black ink, appearing to read "Timothy Stoops". The signature is fluid and cursive, with a large initial "T" and "S".

Timothy Stoops
President

Attachment: Operation PAR Budget Detail

ARPA Round 2 Nonprofit Capital Fund Grant

October 16, 2023

Item	Cost Estimate
Roofing	\$30,000.00
Client dorm rooms (repairs, painting)	\$75,000.00
Client Bathrooms (Full or partial renovation as needed)	\$35,000.00
Nursing and Pharmacy	\$30,000.00
New Client Isolation space	\$30,000.00
Client serving kitchen	\$60,000.00
Flooring throughout	\$30,000.00
Interior painting (Office Space)	\$15,000.00
Windows	\$55,000.00
Exterior Painting	\$15,000.00
Blueprints and drawings	\$30,000.00
Permitting	\$5,000.00
New Fire Alarm System	\$15,000.00
New Awnings, fence, concrete patio	\$75,000.00
Total	\$500,000.00

OPERATION PAR, INC.
BUDGET
July 1, 2023 - June 30, 2024

2024
Budget

Revenues:

CFBHN	7,495,564
CFBHN SOR	4,778,000
CFBHN SAPT Block Grant	1,485,534
Lutheran Services SOR	1,400,000
Lutheran Services HIV Funds	40,000
DCF/FADAA Vivitrol	120,000
OSCA/FADAA Vivitrol	401,400
Early Learning Center	288,000
DJJ Juv. Assessmt Center	113,318
DJJ PAIC	360,000
JWB COSA	552,369
JWB COSA North	229,140
JWB Motivating New Moms	530,099
JWB Nurturing Parenting	147,109
St. Petersburg College	6,000
Pinellas Cty School Board	28,000
Pinellas County Human Svcs.	224,528
Pasco County Jail	4,000
Pinellas Cty MAT Expansion	690,192
Pinellas Cty LIPP	270,000
Pinellas Cty PCHP	114,076
Pinellas Cty CABHI	222,217
Pinellas Cty Pinellas Matters	206,706
Cares Act - HHS funds	14,925
Florida Blue	110,000
COSSAP	398,220
CTN 100	500,000
Sarasota County Sheriff's Office	2,000
Manatee County Sheriff's Office	3,000
DOH Weekend Prescriber	33,897
Client Fees - Private Pay	3,232,000
Medicaid	6,477,300
Medicare	4,348,000
Misc Managed Care Contracts	254,700
In-Kind Services	454,884
Donations	126,250
Fundraising	5,400
Interest Revenue	180,000
Foundations	8,000
USF FORE	33,332
Miscellaneous Revenue	1,500
Food Stamps	80,400
Investment in SAS	(3,657)

Total Revenues 35,966,403

Expenses:

Salaries	22,993,383
Total Fringe Benefits	4,833,530
Management Fee	5,000
In-Kind Services	454,884
Contractual Services	715,744
Professional Fees/Physicians	608,999
Outside Lab Testing	517,875
Shared staff contra	(717,570)
Rent	686,302
Equipment Lease	116,090
Sublease contra	(126,312)
Property Taxes	31,464
Insurance	890,244
Training/Travel	361,083
Utilities	679,280
Telephone expense	257,844
Maintenance	822,714
Computer Maintenance	808,825
Vehicle Expense	31,000

OPERATION PAR, INC.
 BUDGET
 July 1, 2023 - June 30, 2024

	2024 Budget	
Postage & Freight	21,355	
Printing	6,150	
Photocopy Contra	(1,920)	
Food	548,350	
Kitchen Allocation-PEMHS	(300,000)	
Operating expense	659,372	
Office expense	89,920	
Medicine/Medical Supplies	991,100	
Computer supplies & expenses	137,112	
Depreciation & Amortization	980,000	
Memberships	42,525	
Promotional/Consumer Education	36,316	
Job Recruitment	11,550	
Non-allowable	0	
Fundraising expenses	4,500	
Bad Debt Expense	0	
Client Support Expenses	79,652	
Bank Fees	70,042	
Total Expenses	37,346,403	
Revenues Less Expenses	(1,380,000)	Accrual Basis
Add back:		
Depreciation & Amortization	980,000	
	(400,000)	Cash Basis

OPERATION PAR BOARD OF DIRECTORS

Tina Gilmore-Johnson, Chairperson

John W. Waechter, Esq., Vice Chairperson & Treasurer

Michael S. Pallos, PhD, Secretary

Joseph H. Saunders, Esq.

Karol Bullard

Joseph Smiley, PhD

Alicia L. Gangi, Esq.

Catherine Kennedy

Le Anne Lake, Esq.

David Pilkington

Daniel R. Zsido

Reverend Jonathan Wade

Amy Horak

Shirley Coletti, DHL, Chair Emeritus

Betty Sembler, Honorary Board Member

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2021

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization OPERATION PAR, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 6655 66TH ST NORTH City or town, state or province, country, and ZIP or foreign postal code PINELLAS PARK, FL 33781	D Employer identification number 59-1349234 E Telephone number (727) 545-7564
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 39,712,987.
J Website: ▶ WWW.OPERATIONPAR.ORG		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1970 M State of legal domicile: FL

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO STRENGTHEN OUR COMMUNITIES BY CARING FOR FAMILIES AND INDIVIDUALS IMPACTED BY SUBSTANCE ABUSE AND		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	683
	6	Total number of volunteers (estimate if necessary)	6	12
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-3,025.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	16,780,602.
9		Program service revenue (Part VIII, line 2g)	17,053,526.	15,273,829.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,557.	29,280.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-852.	11,934.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	33,852,833.	39,704,272.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	24,884,753.	23,721,433.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 54,466.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	8,223,509.	8,276,456.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	33,108,262.	31,997,889.
	19	Revenue less expenses. Subtract line 18 from line 12	744,571.	7,706,383.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	37,949,075.	40,073,779.
	21	Total liabilities (Part X, line 26)	10,240,242.	4,881,573.
	22	Net assets or fund balances. Subtract line 21 from line 20	27,708,833.	35,192,206.

Part II Signature Block

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

Sign Here	Signature of officer AMY SCHOLZ, CFO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name CATHERINE HAUG	Preparer's signature Date Check if self-employed <input type="checkbox"/> PTIN P01395474
	Firm's name ▶ CARR, RIGGS & INGRAM, LLC Firm's address ▶ 600 CLEVELAND STREET, SUITE 1000 CLEARWATER, FL 33755	Firm's EIN ▶ 72-1396621 Phone no. 727.446.0504

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO STRENGTHEN OUR COMMUNITIES BY CARING FOR FAMILIES AND INDIVIDUALS IMPACTED BY SUBSTANCE ABUSE AND MENTAL ILLNESS. OPERATION PAR, INC. OFFERS A FULL CONTINUUM OF SERVICES AT LOCATIONS IN PINELLAS, PASCO, LEE, MANATEE, HERNANDO, CHARLOTTE, AND SARASOTA COUNTIES. OPERATION

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 16,953,634. including grants of \$) (Revenue \$ 14,625,417.) MEDICATION ASSISTED TREATMENT (MAT) WITH USE OF METHADONE, BUPRENORPHINE AND NALTREXONE MAINTENANCE TREATMENT COMBINED WITH COUNSELING FOR INDIVIDUALS WITH AN OPIOID USE DISORDER. SERVICES ARE PROVIDED AT LOCATIONS IN THE FOLLOWING SEVEN COUNTIES: LEE, PASCO, PINELLAS, MANATEE, HERNANDO, SARASOTA AND CHARLOTTE. HIV RISK ASSESSMENT IS ALSO AVAILABLE AT EACH OF THE PROGRAMS ALONG WITH METHADONE ANONYMOUS 12-STEP MEETINGS AND RELAPSE PREVENTION GROUPS. THE MAT FACILITIES ARE CARF ACCREDITED. THE CENSUS AT JUNE 30, 2022 WAS 3,966.

OPERATION PAR BOASTS HAVING THREE EMPLOYEES HONORED WITH THE VERY PRESTIGIOUS NYSWANDER-DOLE "MARIE" AWARD BY THE AMERICAN ASSOCIATION

4b (Code:) (Expenses \$ 2,005,284. including grants of \$) (Revenue \$ 89,745.) INPATIENT DETOXIFICATION IS LOCATED AT THE HIGHPOINT FACILITY IN CLEARWATER AND LICENSED FOR 35 BEDS. IT IS THE ONLY SUCH PROGRAM IN PINELLAS COUNTY. THE PROGRAM PROVIDES A PHYSICAL HEALTH SCREENING, PSYCHOSOCIAL ASSESSMENT, MEDICALLY MONITORED DETOXIFICATION AND STABILIZATION FOR INDIVIDUALS DEPENDENT ON DRUGS AND ALCOHOL WHO MEET THE ADMISSION CRITERIA. THE LENGTH OF STAY VARIES BETWEEN 72 HOURS TO 5.5 DAYS, WITH 24-HOUR MEDICAL CARE PROVIDED. INDIVIDUAL SESSIONS, CASE MANAGEMENT, FAMILY SESSIONS AND EDUCATIONAL GROUPS ARE PROVIDED. CLIENTS ARE ADMITTED AND DISCHARGED BY A PHYSICIANS ORDER. REFERRALS ARE MADE TO ADDITIONAL COMMUNITY RESOURCES AS APPROPRIATE.

DURING THE FISCAL YEAR, A TOTAL OF 365 CLIENTS RECEIVED SERVICES. MANY

4c (Code:) (Expenses \$ 2,183,003. including grants of \$) (Revenue \$) PAR VILLAGE IS A NATIONALLY ACCLAIMED RESIDENTIAL PROGRAM PROVIDING GENDER SPECIFIC SERVICES FOR SEVERELY DYSFUNCTIONAL SUBSTANCE ABUSING FEMALES AND THEIR CHILDREN. RESIDENTIAL SERVICES TARGET PREGNANT OR PARENTING, ADDICTED WOMEN WHO DESIRE TO HAVE THEIR CHILDREN RESIDE WITH THEM IN TREATMENT. SERVICES INCLUDE SUBSTANCE ABUSE CLASSES, LIFE SKILLS AND PARENTING CLASSES, RELAPSE PREVENTION, CASE MANAGEMENT, VOCATIONAL AND EDUCATIONAL SERVICES, COORDINATION WITH LOCAL CHILD WELFARE AGENCIES AND AFTERCARE.

DURING THE FISCAL YEAR, A TOTAL OF 155 CLIENTS RECEIVED RESIDENTIAL SERVICES. MANY OF THE CLIENTS SERVED ARE INDIGENT AND FALL BELOW THE FEDERAL POVERTY LEVEL. THE AVERAGE LENGTH OF STAY IS 4 MONTHS, BASED

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,846,554. including grants of \$) (Revenue \$ 558,667.)

4e Total program service expenses 27,988,475.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed FL
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
AMY SCHOLZ - (727) 545-7564
6655 66TH ST NORTH, PINELLAS PARK, FL 33781

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TINA GILMORE-JOHNSON CHAIR	2.00	X		X				0.	0.	0.
(2) JOHN W. WAECHTER, ESQ. TREASURER	2.00 2.00	X		X				0.	0.	0.
(3) CATHERINE KENNEDY SECRETARY	2.00	X		X				0.	0.	0.
(4) JOSEPH H. SAUNDERS, ESQ. DIRECTOR	2.00 2.00	X						0.	0.	0.
(5) MICHAEL S. PALLOS, PH.D. DIRECTOR	2.00	X						0.	0.	0.
(6) DAVID PILKINGTON DIRECTOR	2.00 2.00	X						0.	0.	0.
(7) LE ANNE LAKE, ESQ. DIRECTOR	2.00	X						0.	0.	0.
(8) KAROL BULLARD DIRECTOR	2.00	X						0.	0.	0.
(9) ALICIA L. GANGI, ESQ DIRECTOR	2.00	X						0.	0.	0.
(10) DANIEL R. ZSIDO DIRECTOR	2.00	X						0.	0.	0.
(11) JOSEPH SMILEY DIRECTOR	2.00	X						0.	0.	0.
(12) JONATHAN WADE DIRECTOR	2.00	X						0.	0.	0.
(13) BETTY SEMBLER HONORARY BOARD MEMBER	2.00	X						0.	0.	0.
(14) DIANNE CLARKE PRESIDENT/CEO	40.00 2.00			X				275,842.	0.	32,570.
(15) AMY SCHOLZ CHIEF FINANCIAL OFFICER	40.00 4.00			X				228,388.	0.	18,947.
(16) JAMES MILLER CHIEF OPERATING OFFICER	40.00 4.00			X				155,078.	0.	113,568.
(17) RICHARD NEUBERT CHIEF HUMAN RESOURCES OFFI	40.00			X				139,912.	0.	39,987.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ANDRE W. BENSON PHYSICIAN	40.00					X		229,268.	0.	7,345.
(19) AWAIS SIDDIKI PHYSICIAN	40.00					X		211,654.	0.	18,656.
(20) GAYLE CALLAHAN PHARMACIST	40.00					X		148,404.	0.	16,772.
(21) PAYTON SELLERS PHYSICIAN	40.00					X		202,817.	0.	18,390.
(22) MARY SHEEHAN PHYSICIAN	40.00					X		212,557.	0.	33,453.
1b Subtotal								1,803,920.	0.	299,688.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,803,920.	0.	299,688.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **14**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MICHAEL SHEEHAN, MD 3302 CHEVIOT DRIVE, TAMPA, FL 33618	MEDICAL SERVICES	130,500.
HECTOR R CORZO, MD PA 7955 66TH ST N #D, PINELLAS PARK, FL 33781	MEDICAL SERVICES	111,990.

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

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	24,200,166.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	189,063.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		24,389,229.			
Program Service Revenue	2 a	PROGRAM SERVICE REVENUE	Business Code	624100	15,273,829.	15273829.	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		15,273,829.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		27,732.		27,732.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	48.	1,500.		
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b	0.	0.		
c	Gain or (loss)	7c	48.	1,500.			
d	Net gain or (loss)		1,548.		1,548.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		23,674.				
b	Less: direct expenses	8b	8,715.				
c	Net income or (loss) from fundraising events		14,959.		14,959.		
9 a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	LAB	Business Code	541380	-3,025.	-3,025.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		-3,025.			
12	Total revenue. See instructions		39,704,272.	15273829.	-3,025.	44,239.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,051,943.	1,050,322.	1,001,621.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	18,077,799.	16,195,932.	1,838,118.	43,749.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	168,380.	158,447.	9,688.	245.
9 Other employee benefits	1,975,168.	1,816,576.	156,178.	2,414.
10 Payroll taxes	1,448,143.	1,251,369.	195,146.	1,628.
11 Fees for services (nonemployees):				
a Management	2,656,431.	605,878.	2,050,553.	
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	-1,458,715.	750,632.	-2,209,347.	
12 Advertising and promotion				
13 Office expenses	1,728,348.	1,584,087.	144,018.	243.
14 Information technology				
15 Royalties				
16 Occupancy	1,677,656.	1,556,592.	120,601.	463.
17 Travel	146,325.	118,095.	28,230.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	14,250.		14,250.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	925,669.	797,338.	128,331.	
23 Insurance	635,612.	529,051.	106,003.	558.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	1,428,545.	1,158,958.	267,915.	1,672.
b FOOD AND KITCHEN COSTS	299,457.	297,519.	1,938.	
c BANK FEES	68,740.	43,973.	24,767.	
d CLIENT SUPPORT EXPENSES	23,164.	12,274.	10,890.	
e All other expenses	130,974.	61,432.	66,048.	3,494.
25 Total functional expenses. Add lines 1 through 24e	31,997,889.	27,988,475.	3,954,948.	54,466.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	13,284,957.	1	14,302,288.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	1,933,790.	3	2,995,119.
	4 Accounts receivable, net	1,204,493.	4	1,087,012.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	671,397.	9	933,210.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 33,292,987.		
	b Less: accumulated depreciation	10b 18,327,046.	10c	14,965,941.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	2,138,516.	12	2,120,649.
	13 Investments - program-related. See Part IV, line 11	398,645.	13	393,581.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,128,825.	15	3,275,979.
16 Total assets. Add lines 1 through 15 (must equal line 33)	37,949,075.	16	40,073,779.	
Liabilities	17 Accounts payable and accrued expenses	5,401,956.	17	4,632,934.
	18 Grants payable	267,773.	18	85,004.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	4,421,269.	24	0.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	149,244.	25	163,635.
	26 Total liabilities. Add lines 17 through 25	10,240,242.	26	4,881,573.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	27,388,579.	27	34,868,009.
	28 Net assets with donor restrictions	320,254.	28	324,197.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	27,708,833.	32	35,192,206.
	33 Total liabilities and net assets/fund balances	37,949,075.	33	40,073,779.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	39,704,272.
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,997,889.
3	Revenue less expenses. Subtract line 2 from line 1	3	7,706,383.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	27,708,833.
5	Net unrealized gains (losses) on investments	5	-281,330.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	58,320.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	35,192,206.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form 990 (2021)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15723960.	16531503.	16557837.	16780602.	24389229.	89983131.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	15723960.	16531503.	16557837.	16780602.	24389229.	89983131.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						89983131.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	15723960.	16531503.	16557837.	16780602.	24389229.	89983131.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	60,934.	185,361.	126,240.	19,537.	29,280.	421,352.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						90404483.
12 Gross receipts from related activities, etc. (see instructions)					12	80,110,895.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	99.53 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.50 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

Part VI

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

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

OPERATION PAR, INC.

Employer identification number

59-1349234

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization OPERATION PAR, INC.	Employer identification number 59-1349234
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK, INC. 719 U.S. HIGHWAY 301 S TAMPA, FL 33619	\$ 13,750,969.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DEPARTMENT OF JUVENILE JUSTICE 2737 CENTERVIEW DRIVE TALLAHASSEE, FL 32399	\$ 985,309.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	JUVENILE WELFARE BOARD OF PINELLAS COUNTY 14155 58TH STREET NORTH CLEARWATER, FL 33760	\$ 933,690.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	FLORIDA ALCOHOL & DRUG ASSOCIATION 2868 MAHAN DRIVE, SUITE 1 TALLAHASSEE, FL 32308	\$ 628,210.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS 315 COURT STREET CLEARWATER, FL 33756	\$ 1,482,742.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	LSF HEALTH SYSTEMS 9428 BAYMEADOWS ROAD, SUITE 320 JACKSONVILLE, FL 32256	\$ 1,127,480.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization OPERATION PAR, INC.	Employer identification number 59-1349234
--	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization OPERATION PAR, INC.	Employer identification number 59-1349234
--	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization OPERATION PAR, INC.	Employer identification number 59-1349234
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990) 2021

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	103,396.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)	103,396.													
d	Other exempt purpose expenditures	27,885,079.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	27,988,475.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	99,379.	98,499.	102,483.	103,396.	403,757.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures			102,483.	103,396.	205,879.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **OPERATION PAR, INC.** Employer identification number **59-1349234**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,334,766.		2,334,766.
b Buildings		20,719,681.	11,470,582.	9,249,099.
c Leasehold improvements		4,653,067.	3,155,684.	1,497,383.
d Equipment		5,013,439.	3,356,710.	1,656,729.
e Other		572,034.	344,070.	227,964.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				14,965,941.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) WELLS FARGO FUNDS-A/C		
(B) #3104	1,071,871.	END-OF-YEAR MARKET VALUE
(C) WELLS FARGO FUNDS-A/C		
(D) #3229	1,048,778.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	2,120,649.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) BANK OF TAMPA-RABBI TRUST	1,907,635.
(2) CLIENT TRUST FUND	1,607.
(3) DEPOSITS	75,649.
(4) DUE TO/FROM PEMHS	62,066.
(5) OPERATION PAR CASH SURRENDER VALUE	983,423.
(6) OPERATION PAR INC. - DUE TO/FROM BO	171,835.
(7) OPERATION PAR NR BOLEY	73,764.
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	3,275,979.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CASH ACTIVITY FUND PAYABLE	1,360.
(3) CLIENT TRUST FUND PAYABLE	247.
(4) DUE TO/FROM SAS	162,028.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	163,635.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	39,944,864.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-281,330.	
b	Donated services and use of facilities	2b	454,890.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	67,150.	
e	Add lines 2a through 2d	2e		240,710.
3	Subtract line 2e from line 1	3		39,704,154.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	118.	
c	Add lines 4a and 4b	4c		118.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		39,704,272.

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

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

1	Total expenses and losses per audited financial statements		1	32,461,491.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	454,890.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	8,712.	
e	Add lines 2a through 2d	2e		463,602.
3	Subtract line 2e from line 1	3		31,997,889.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		31,997,889.

Part XIII Supplemental Information.

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

PART X, LINE 2:

MANAGEMENT HAS EVALUATED THE ORGANIZATION'S TAX POSITIONS AND CONCLUDED THAT THE ORGANIZATION HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT OR DISCLOSURE TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISION OF THE ACCOUNTING GUIDANCE FOR INCOME TAXES AS JUNE 30, 2022 AND 2021 RESPECTIVELY.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

UBIT EXPENSES NETTED AGAINST REVENUE ON TAX RETURN	
FUNDRAISING EXPENSE NETTED AGAINST REVENUE	8,715.
INVESTMENT IN SAS	-3,493.
INVESTMENT IN HUMAN TRUST	-592.

Part XIII Supplemental Information (continued)

ROUNDING -3.

INCREASE CSV 62,523.

TOTAL TO SCHEDULE D, PART XI, LINE 2D 67,150.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

K-1 INCREASE 118.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

UBIT EXPENSES NETTED AGAINST REVENUE ON TAX RETURN

FUNDRAISING EXPENSE NETTED AGAINST REVENUE 8,715.

ROUNDING -3.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 8,712.

SCHEDULE G (Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

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

Name of the organization OPERATION PAR, INC. Employer identification number 59-1349234

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations b Internet and email solicitations c Phone solicitations d In-person solicitations e Solicitation of non-government grants f Solicitation of government grants g Special fundraising events 2 a Did the organization have a written or oral agreement with any individual... b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		VIRTUAL FUNDRAISER (event type)	(event type)	NONE (total number)		
Revenue	1	Gross receipts	23,674.		23,674.	
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	23,674.		23,674.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses		6,702.	6,702.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				6,702.
	11	Net income summary. Subtract line 10 from line 3, column (d)				16,972.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? **Yes** **No**
12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? **Yes** **No**

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? **Yes** **No**

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **Yes** **No**

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
OPERATION PAR, INC.

Employer identification number
59-1349234

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DIANNE CLARKE PRESIDENT/CEO	(i)	196,933.	11,500.	67,409.	7,167.	25,403.	308,412.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) AMY SCHOLZ CHIEF FINANCIAL OFFICER	(i)	187,295.	11,500.	29,593.	6,241.	12,706.	247,335.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JAMES MILLER CHIEF OPERATING OFFICER	(i)	133,942.	11,500.	9,636.	5,244.	108,324.	268,646.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) RICHARD NEUBERT CHIEF HUMAN RESOURCES OFFI	(i)	118,533.	6,500.	14,879.	4,584.	35,403.	179,899.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ANDRE W. BENSON PHYSICIAN	(i)	227,268.	2,000.	0.	6,878.	467.	236,613.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) AWAIS SIDDIKI PHYSICIAN	(i)	209,854.	1,800.	0.	6,421.	12,235.	230,310.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) GAYLE CALLAHAN PHARMACIST	(i)	143,504.	4,900.	0.	4,537.	12,235.	165,176.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) PAYTON SELLERS PHYSICIAN	(i)	200,917.	1,900.	0.	6,155.	12,235.	221,207.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) MARY SHEEHAN PHYSICIAN	(i)	211,557.	1,000.	0.	6,896.	26,557.	246,010.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4B:

BOARD-APPROVED DEFERRED COMPENSATION CONTRIBUTIONS WERE MADE TO A RABBI TRUST FOR THE BENEFIT OF A SELECTED GROUP OF MANAGEMENT EMPLOYEES. DURING THE CALENDAR YEAR, THESE CONTRIBUTIONS TOTALED \$50,000 FOR DIANNE CLARKE, \$22,500 FOR AMY SCHOLZ, \$75,000 FOR JAMES MILLER, AND \$10,000 FOR RICH NEUBERT.

THE CONTRIBUTIONS FOR THE VESTED PLAN PARTICIPANTS ARE INCLUDED IN COLUMN (B)(III) OTHER REPORTABLE COMPENSATION OF SCHEDULE J, PART II. THE CONTRIBUTIONS FOR THOSE NON-VESTED PLAN PARTICIPANTS ARE INCLUDED IN COLUMN (D) NONTAXABLE BENEFITS. THE PLAN ASSETS WERE NOT DISTRIBUTED AND REMAIN THE ASSETS OF OPERATION PAR UNTIL SEPARATION FROM SERVICE.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

OPERATION PAR, INC.

Employer identification number

59-1349234

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MENTAL ILLNESS. OPERATION PAR, INC. OFFERS A FULL CONTINUUM OF SERVICES AT LOCATIONS IN PINELLAS, PASCO, LEE, MANATEE, HERNANDO, CHARLOTTE AND SARASOTA COUNTIES. OPERATION PAR IS ONE OF FLORIDA'S LARGEST PUBLICALLY FUNDED NON-PROFIT SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROVIDER, SERVING OVER 13,000 CLIENTS DURING THE YEAR. AN ADDITIONAL 65,000 RESIDENTS IN PINELLAS COUNTY WERE IMPACTED BY PREVENTION. OPERATION PAR'S COMPREHENSIVE BEHAVIORAL HEALTHCARE TREATMENT SERVICES INCLUDE SUBSTANCE ABUSE RESIDENTIAL AND OUTPATIENT TREATMENT, CASE MANAGEMENT SERVICES, AFTERCARE SERVICES, INPATIENT AND OUTPATIENT MEDICAL DETOXIFICATION SERVICES, MEDICATION ASSISTED PATIENT SERVICES, OUTREACH AND INTERVENTION (SCREENING, ASSESSMENT) PREVENTION, RESEARCH AND EVALUATION.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PAR IS ONE OF FLORIDA'S LARGEST PUBLICALLY FUNDED NON-PROFIT SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROVIDER, SERVING OVER 13,000 CLIENTS DURING THE YEAR. AN ADDITIONAL 65,000 RESIDENTS IN PINELLAS COUNTY WERE IMPACTED BY PREVENTION.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

FOR THE TREATMENT OF OPIOID DEPENDENCE (AATOD). RECEIVING THIS AWARD IS THE PINNACLE OF RECOGNITION FOR PEOPLE WORKING IN THE FIELD OF METHADONE TREATMENT WORLDWIDE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

Name of the organization OPERATION PAR, INC.	Employer identification number 59-1349234
---	--

OF THE CLIENTS SERVED ARE INDIGENT AND FALL BELOW THE FEDERAL POVERTY LEVEL.

OPERATION PAR SURVEYS ALL ACTIVE PARTICIPANTS QUARTERLY ON THEIR PERCEPTION AND SATISFACTION OF CARE PROVIDED AT OPERATION PAR. OUR INPATIENT DETOXIFICATION PROGRAM CONSISTENTLY RANKS HIGH IN THESE CLIENT SATISFACTION SURVEYS. IN FACT, OUR INPATIENT DETOXIFICATION PROGRAM RECEIVED THE NATIONAL BEST PRACTICES AWARD FOR TWO YEARS IN THE ROW FOR ACHIEVING HIGH LEVELS OF CLIENT SATISFACTION. THIS AWARD WAS ISSUED BY MENTAL HEALTH CARE OF AMERICA, INC.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
ON INDIVIDUAL NEED.

OPERATION PAR HAS BEEN INVOLVED WITH SEVERAL CLINICAL TRIAL PROJECTS IN ITS COMMITMENT TO BEING ON THE CUTTING-EDGE OF KNOWLEDGE AND BEST PRACTICES IN THE FIELD OF SUBSTANCE ABUSE. OPERATION PAR HAS PLACED EVIDENCE-BASED PRACTICES AT THE CORE OF ITS SERVICE DELIVERY IN TREATMENT, PROGRAM METHODOLOGY AND IN ASSESSMENTS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
OPERATION PAR OFFERS A FULL CONTINUUM OF SERVICES FOR INDIVIDUALS WITH SUBSTANCE ABUSE AND/OR MENTAL HEALTH DISORDERS.

OTHER SERVICES PROVIDED BY OPERATION PAR, INC. INCLUDE THE FOLLOWING:

MEDICAL DETOXIFICATION - INPATIENT AND OUTPATIENT DETOXIFICATION
WOMEN, CHILDREN AND FAMILY SERVICES - OUTPATIENT, RESIDENTIAL,

Name of the organization OPERATION PAR, INC.	Employer identification number 59-1349234
---	--

INTERVENTION AND CASE MANAGEMENT SERVICES

ADULT SERVICES - OUTPATIENT AND RESIDENTIAL

JUVENILE AND FAMILY SERVICES - OUTPATIENT, INTERVENTION AND CASE

MANAGEMENT SERVICES

INTAKE/SCREENING

PREVENTION SERVICES

RESEARCH AND EVALUATION SERVICES

LABORATORY SERVICES

EXPENSES \$ 6,846,554. INCLUDING GRANTS OF \$ 0. REVENUE \$ 558,667.

FORM 990, PART VI, SECTION A, LINE 6:

BOLEY-PAR, INC. IS THE SOLE MEMBER OF OPERATION PAR, INC.

FORM 990, PART VI, SECTION A, LINE 7A:

BOLEY-PAR, INC. IS THE SOLE MEMBER OF OPERATION PAR, INC. THE BYLAWS OF OPERATION PAR, INC. PROVIDE THAT BOLEY-PAR HAS THE POWER TO ELECT, REMOVE, AND/OR REPLACE THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE CHIEF FINANCIAL OFFICER REVIEWS THE FORM 990 WITH THE MEMBERS OF THE FINANCE COMMITTEE OF THE BOARD PRIOR TO THE FILING DATE. COPIES OF THE 990 ARE MADE AVAILABLE TO THE FULL BOARD UPON REQUEST.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE UNDER A CONTINUING OBLIGATION TO DISCLOSE ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST AS SOON AS IT IS KNOWN, OR REASONABLY SHOULD BE KNOWN. A DISCLOSURE FORM IS COMPLETED UPON FIRST ASSOCIATION WITH OPERATION PAR AND IS UPDATED ANNUALLY, THEREAFTER.

Name of the organization

OPERATION PAR, INC.

Employer identification number

59-1349234

ALL DISCLOSURE STATEMENTS ARE REVIEWED BY THE EXECUTIVE COMMITTEE OF THE BOARD AND PROCEDURES ARE FOLLOWED ACCORDING TO THE WRITTEN CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION B, LINE 15:

THE COMPENSATION COMMITTEE OF THE BOARD IS RESPONSIBLE FOR REVIEWING AND APPROVING THE COMPENSATION PACKAGE OF THE CEO, COO AND CFO. THE COMMITTEE MEETS AT LEAST ANNUALLY TO COMPLETE PERFORMANCE EVALUATIONS AND TO REVIEW THE COMPENSATION PACKAGE. A SALARY SURVEY OF COMPARABLE AGENCIES IS REVIEWED ANNUALLY.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTATION IS MADE AVAILABLE UPON VERBAL OR WRITTEN REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

INVESTMENT IN SAS	-3,493.
INVESTMENT IN HUMAN TRUST	-592.
CHANGE IN CASH SURRENDER VALUE - LIFE INSURANCE	62,523.
K-1 INCOME NOT ON BOOKS	-118.
TOTAL TO FORM 990, PART XI, LINE 9	58,320.

FORM 990 PART XII LINE 2C

THE BOARD FINANCE COMMITTEE IS RESPONSIBLE FOR HIRING AND TERMINATING THE AUDIT FIRM AND DETERMINING THE SCOPE OF WORK. ALL ENGAGEMENT LETTERS ARE REVIEWED AND APPROVED BY THE FINANCE COMMITTEE. A DRAFT COPY OF THE ANNUAL AUDIT IS ALSO REVIEWED WITH THE FINANCE COMMITTEE. THE AUDIT FIRM MAKES A PRESENTATION TO THE COMMITTEE AND REVIEWS ANY AUDIT FINDINGS, REPORTABLE CONDITIONS AND MANAGEMENT LETTER ISSUES.

Name of the organization OPERATION PAR, INC.	Employer identification number 59-1349234
---	--

THE FINANCE COMMITTEE MUST ALSO APPROVE ANY SPECIAL PROJECTS BEYOND THE SCOPE OF THE AUDIT.

FORM 990

OPERATION PAR HAS BEEN PUTTING FLORIDA'S FAMILIES FIRST FOR OVER 40 YEARS SINCE INCORPORATING AS A NONPROFIT ORGANIZATION IN 1970.

THROUGHOUT THE YEARS, OPERATION PAR HAS EARNED NATIONAL ATTENTION FOR ITS PREVENTION SERVICES AND COMPREHENSIVE BEHAVIORAL HEALTH CARE SERVICES. OPERATION PAR WAS AMONG 27 ORGANIZATIONS IN THE NATION SELECTED TO RECEIVE THE 2009 SCIENCE AND SERVICE AWARD FROM THE SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION (SAMHSA). THESE AWARDS RECOGNIZE EXEMPLARY IMPLEMENTATION OF EVIDENCE-BASED INTERVENTIONS THAT HAVE BEEN SHOWN TO PREVENT AND/OR TREAT MENTAL ILLNESSES AND SUBSTANCE ABUSE. THE ORGANIZATION WAS HONORED FOR ITS PAR VILLAGE, FAMILY ACHIEVEMENT IN RECOVERY PROGRAM.

LOCALLY, THE TAMPA BAY BUSINESS JOURNAL AWARDED OPERATION PAR WITH ITS 2009 NONPROFIT OF THE YEAR AWARD IN THE HEALTH SERVICES CATEGORY. OPERATION PAR WAS RECOGNIZED FOR ITS SUCCESSFUL SUSTAINABILITY EFFORTS. OPERATION PAR SUSTAINS CORE SERVICES THROUGH ITS ADVOCACY EFFORTS WITH FEDERAL, STATE AND LOCAL STAKEHOLDERS TO IMPLEMENT A STATEWIDE BEST-PRACTICE TREATMENT MODEL OF CARE, PARTICULARLY FOR WOMEN AND CHILDREN. BASED ON SUCCESSFUL SUSTAINABILITY EXPERIENCES, OPERATION PAR CONTINUES TO ADVOCATE LOCALLY AND STATEWIDE ON THE NEED FOR EXPANDED, FAMILY-CENTERED TREATMENT CAPACITY AND COMPREHENSIVE SERVICES.

Name of the organization

OPERATION PAR, INC.

Employer identification number

59-1349234

OPERATION PAR, INC. HAS ALSO BEEN A GOOD FISCAL AGENT FOR THE FUNDS THAT FLOW THROUGH THE AGENCY BY DEMONSTRATING SOUND FISCAL MANAGEMENT. A FULL AUDIT IS PERFORMED WHICH INCLUDES EVALUATION OF THE AGENCY'S INTERNAL CONTROL STRUCTURE AND COMPLIANCE WITH AUDITING STANDARDS. THE AUDIT HAS YIELDED AN UNQUALIFIED OPINION FOR THE FISCAL YEARS ENDED JUNE 30, 2022 AND 2021. THE AUDITED FINANCIAL STATEMENTS ALSO DEMONSTRATE A POSITIVE FUND BALANCE AND SUFFICIENT CASH RESERVES.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

OPERATION PAR, INC.

Employer identification number

59-1349234

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
BOLEY-PAR, INC. - 46-3480340 6655 66TH ST. N PINELLAS PARK, FL 33781	MANAGEMENT AND ADMINISTRATIVE SERVICES	FLORIDA	501(C)(3)	LINE 7			X
BOLEY CENTERS, INC. - 59-1290089 445 31ST STREET NORTH ST. PETERSBURG, FL 33713	MENTAL HEALTH	FLORIDA	501(C)(3)	LINE 7	BOLEY-PAR, INC.	X	
PERSONAL ENRICHMENT THROUGH MENTAL HEALTH SERVICES - 59-3153549, 11254 58TH ST. N., PINELLAS PARK, FL 33782	MENTAL HEALTH	FLORIDA	501(C)(3)	LINE 7	BOLEY-PAR, INC.	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2021

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
SOLUTIONS FOR ADMINISTRATIVE SERVICES - 35-2384671, 6655 66TH ST. N., PINELLAS PARK, FL 33781	ADMINISTRATIVE SERVICES	FL		C CORP			50.00%		X
HUMAN TRUST, INC. - 81-4655614 6655 66TH ST. N. PINELLAS PARK, FL 33781	REFERRAL NETWORK	FL		C CORP			33.00%		X

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

Table with 11 main columns: (a) Name, address, and EIN of entity; (b) Primary activity; (c) Legal domicile; (d) Predominant income; (e) Are all partners sec. 501(c)(3) orgs.?; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations?; (i) Code V-UBI amount; (j) General or managing partner?; (k) Percentage ownership.

Part VII Supplemental Information

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

Multiple horizontal lines for providing supplemental information.



Operation PAR, Inc.

FINANCIAL STATEMENTS

June 30, 2022 and 2021



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REPORT



INDEPENDENT AUDITORS' REPORT

The Board of Directors
Operation PAR, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Operation PAR, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Operation PAR, Inc. as of June 30, 2022, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Operation PAR, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. 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 November 4, 2022, on our consideration of Operation PAR, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Operation PAR, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Operation PAR, Inc.'s June 30, 2021 financial statements, and our report dated December 1, 2021, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

CARR, RIGGS & INGRAM, LLC

Tampa, Florida
November 4, 2022



FINANCIAL STATEMENTS



Operation PAR, Inc.
Statements of Financial Position

<i>June 30,</i>	2022	2021
Assets		
Current assets		
Cash and cash equivalents	\$ 14,302,288	\$ 13,284,957
Client funds	1,607	1,607
Investments in marketable securities	2,120,649	2,138,516
Accounts receivable		
Grants	2,995,119	1,933,790
Patient service revenue, net of allowance of \$4,981,000 and \$3,729,000 as of June 30, 2022 and 2021, respectively	1,087,012	1,141,559
Prepaid and other current assets	933,210	671,397
Other assets	75,649	75,649
Due from related parties	307,665	249,042
Total current assets	21,823,199	19,496,517
Non-current assets		
Cash surrender value of life insurance	983,423	920,900
Property, plant and equipment, net	14,965,941	15,188,452
Investments in marketable securities (Rabbi Trust)	1,907,635	1,944,561
Investment in joint ventures	393,581	398,645
Total non-current assets	18,250,580	18,452,558
Total assets	\$ 40,073,779	\$ 37,949,075

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

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

<i>June 30,</i>	2022	2021
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 525,283	\$ 605,675
Client funds payable	1,607	1,607
Accrued expenses	2,200,016	2,851,720
Grant advance	85,004	267,773
Due to joint venture	162,028	147,637
Other accrued expenses	1,907,635	1,944,561
Total current liabilities	4,881,573	5,818,973
Long-term liabilities		
PPP Note and interest payable	-	4,421,269
Total long-term obligations	-	4,421,269
Total liabilities	4,881,573	10,240,242
Net assets		
Without donor restrictions	31,108,537	23,456,294
Board designated net assets		
Insurance reserves	3,466,860	3,462,132
Capital improvements	292,612	470,153
With donor restrictions	324,197	320,254
Total net assets	35,192,206	27,708,833
Total liabilities and net assets	\$ 40,073,779	\$ 37,949,075

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

Operation PAR, Inc. Statements of Activities

Year ended June, 30	2022			2021	
	Without Donor Restrictions	With Donor Restrictions	Total	Summarized	Total
Operating Support and Revenue					
Net patient service revenue	\$ 15,014,378	-	\$ 15,014,378	\$	16,870,592
Department of Children and Families	14,878,451	-	14,878,451		12,017,207
Federal and state	1,838,646	-	1,838,646		1,447,800
Local	2,994,873	-	2,994,873		2,807,108
Federal grants for plant and equipment	88,826	-	88,826		421,205
Other grants for plant and equipment	125,871	-	125,871		155,947
Donations in-kind	454,890	-	454,890		454,890
Contributions	122,057	60,000	182,057		24,906
Other revenue	187,614	-	187,614		159,307
Release from restriction	56,057	(56,057)	-		-
Total operating support and revenue	35,761,663	3,943	35,765,606		34,358,962
Expenses:					
Program services	28,443,361	-	28,443,361		29,182,160
Fundraising	63,181	-	63,181		55,254
Administrative services	3,954,949	-	3,954,949		4,340,315
Total expenses	32,461,491	-	32,461,491		33,577,729
Other revenues					
Interest income	27,655	-	27,655		15,324
Loss on joint venture	(3,493)	-	(3,493)		(2,745)
Loss On Human Trust	(592)	-	(592)		(907)
Unrealized gain on marketable securities	(29,406)	-	(29,406)		7,313
Unrealized gain on marketable securities (Rabbi Trust)	(251,926)	-	(251,926)		280,286
Forgiveness of PPP Loan	4,435,520	-	4,435,520		-
Gain on sale of assets	1,500	-	1,500		4,200
Total other revenues	4,179,258	-	4,179,258		303,471
Change in net assets	7,479,430	3,943	7,483,373		1,084,704
Net assets, Beginning of year	27,388,579	320,254	27,708,833		26,624,129
Net assets, End of year	\$ 34,868,009	\$ 324,197	\$ 35,192,206	\$	27,708,833

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

Operation PAR, Inc.
Statements of Functional Expenses

<i>Year ended June 30,</i>	2022			
	Program Services	Supporting Services		Total
		Fundraising	Administrative Services	
Salaries	\$ 17,177,907	\$ 43,749	\$ 2,686,950	\$ 19,908,606
Fringe benefits	3,294,741	4,287	513,802	3,812,830
Sub-total	20,472,648	48,036	3,200,752	23,721,436
Shared staff	(56,285)	-	(488,334)	(544,619)
Leasing contract	(605,878)	-	(2,046,091)	(2,651,969)
Net Salaries and fringe benefits	19,810,485	48,036	666,327	20,524,848
Management fee	605,878	-	2,050,553	2,656,431
Contractual and professional fees	1,867,685	-	325,078	2,192,763
Building & equipment rental	790,534	-	20,058	810,592
Insurance	529,051	558	106,003	635,612
Travel and transportation	118,095	-	28,230	146,325
Utilities & telephone	766,058	463	100,543	867,064
Repairs & maintenance	1,158,958	1,672	267,915	1,428,545
Printing and postage	13,808	3,449	9,541	26,798
Food and kitchen costs	297,519	-	1,938	299,457
Supplies	1,584,081	243	144,018	1,728,342
Depreciation	797,338	-	128,331	925,669
Interest expense	-	-	14,250	14,250
Other operating expenses	103,871	8,760	92,164	204,795
Total operating expenses	\$ 28,443,361	\$ 63,181	\$ 3,954,949	\$ 32,461,491

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

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

<i>Year ended June 30,</i>	2021			
	Supporting Services			
	Program Services	Fundraising	Administrative Services	Total
Salaries	\$ 17,379,030	\$ 45,108	\$ 2,966,531	\$ 20,390,669
Fringe benefits	3,757,192	4,539	732,353	4,494,084
Sub-total	21,136,222	49,647	3,698,884	24,884,753
Shared staff	(57,785)	-	(476,988)	(534,773)
Leasing contract	(638,899)	-	(2,274,900)	(2,913,799)
Net Salaries and fringe benefits	20,439,538	49,647	946,996	21,436,181
Management fee	638,898	-	2,278,831	2,917,729
Contractual and professional fees	1,966,023	-	306,280	2,272,303
Building & equipment rental	741,546	-	22,227	763,773
Insurance	456,624	509	94,650	551,783
Travel and transportation	67,546	-	1,485	69,031
Utilities & telephone	712,864	-	97,474	810,338
Repairs & maintenance	1,092,034	1,633	218,838	1,312,505
Printing and postage	10,712	1,927	5,717	18,356
Food and kitchen costs	388,976	-	512	389,488
Supplies	1,815,102	691	154,417	1,970,210
Depreciation	731,880	-	99,351	831,231
Interest expense	-	-	43,709	43,709
Other operating expenses	120,417	847	69,828	191,092
Total operating expenses	\$ 29,182,160	\$ 55,254	\$ 4,340,315	\$ 33,577,729

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

Operation PAR, Inc. Statements of Cash Flows

<i>Years ended June 30,</i>	2022	2021
Operating Activities		
Change in net assets	\$ 7,483,373	\$ 1,084,704
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	925,669	831,231
(Gain) loss on investments	281,331	(287,599)
Gain on Forgiveness of PPP loan	(4,435,519)	-
Gain on the sale of property and equipment	(1,500)	(4,200)
Loss on investment in joint ventures	4,085	3,652
Provision for bad debt	72	23,539
Increase in cash surrender value of life insurance	(42,915)	(37,169)
Cash provided by changes in assets and liabilities:		
Grants and other receivables	(1,006,854)	36,237
Prepaid and other current assets	(261,813)	(11,704)
Other assets	-	(2,018)
Cash surrender value of life insurance	(19,608)	(19,607)
Accounts and client funds payable	(80,392)	111,245
Accrued expenses	(688,630)	1,405,266
Accrued interest on PPP Loan	14,250	43,708
Due from related party	(44,232)	(35,325)
Grant advance	(182,769)	263,273
Net cash provided by (used in) operating activities	1,944,548	3,405,233
Investing Activities		
Purchases of property, plant and equipment	(703,158)	(965,985)
Proceeds from sale of property and equipment	1,500	4,200
Investment in joint venture	979	-
Purchase of marketable securities	(226,538)	(181,528)
Net cash provided by (used in) investing activities	(927,217)	(1,143,313)
Net change in Cash and Cash Equivalents	1,017,331	2,261,920
Cash and Cash Equivalents, Beginning of year	13,284,957	11,023,037
Cash and Cash Equivalents, End of year	\$ 14,302,288	\$ 13,284,957

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

Note 1: DESCRIPTION OF ORGANIZATION

Organization

Operation PAR, Inc. (Organization) is a not-for-profit corporation that provides a comprehensive system of mental health and substance abuse services. The Organization administers 42 programs providing substance abuse education, prevention, intervention, treatment, and research in 17 locations primarily throughout Pinellas, Pasco, Sarasota, Hernando, Lee, Charlotte and Manatee Counties. Significant revenue sources are federal, state, and local grants. Other sources of revenue include fees billed to Medicaid, Medicare, third-party payors, and individual clients for program services and donations from private individuals.

The structure of Operation PAR, Inc. changed effective July 1, 2015. Boley-PAR, Inc., a Florida not-for-profit corporation with 501(c)(3) tax exempt status, is now its sole member. Boley-PAR, Inc. is also the sole member of Boley Centers, Inc. and Personal Enrichment through Mental Health Services, Inc. (PEMHS). This new ownership structure will allow the respective organizations to retain their separate corporate existence while sharing some administrative services to be more cost effective and efficient. See Note 21 for further related party information.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

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

Client Funds

The Organization holds client funds in trust for clients participating in certain treatment programs.

Marketable Securities and Investment in Joint Ventures

The Organization reports investments in equity securities with readily determinable fair values and all investments in debt securities at their fair values in the Statements of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statements of Activities. Investments in unconsolidated subsidiaries in which the Organization has a 33% to 50% interest or otherwise exercises significant influence are accounted for on the equity method under which they are carried at cost, adjusted for the Organization's proportionate share of their undistributed earnings or losses.

Accounts Receivable and Revenue Recognition

Patient Accounts Receivable and Service Revenue

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

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

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Revenue Recognition (Continued)

Patient Accounts Receivable and Service Revenue (Continued)

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

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

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

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

Grant Revenue

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

Contribution Revenue

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Revenue Recognition (Continued)

Donated In-Kind Services

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

Charity Care

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

Fair Value of Financial Instruments

Estimates of fair values are subjective in nature and include uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could affect the estimates. The fair values of the Organization's cash and cash equivalents, receivables, other assets, accounts payable, accrued expenses at June 30, 2022 and 2021 approximate associated carrying values.

Cash Surrender Value of Life Insurance

The Organization is the beneficiary of a \$1,000,000 life insurance policy on a former corporate officer with a cash surrender value of \$983,423 and \$920,900 as of June 30, 2022 and 2021, respectively.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives ranging from 3 to 40 years.

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

Impairment of Long-Lived Assets

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

Net Assets

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

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.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation

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

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

Medication Assisted Treatment (MAT) services are provided in seven counties and includes the use of FDA approved medications for the treatment of Opioid Use Disorder (OUD) and individual counseling and case management services. Program expenses associated with MAT for the years ended June 30, 2022 and 2021 were approximately \$14,857,000 and \$15,620,000, respectively.

Residential services are provided in Pinellas County and includes Detox, short-term and long-term residential services to adults and adolescents. Program expenses associated with Residential Services for the years ended June 30, 2022 and 2021 were approximately \$6,973,000 and \$7,024,000, respectively.

Other program services include Outpatient, Intervention, Case Management, Prevention and Outreach services. Program expenses associated with other programs for the years ended June 30, 2022 and 2021 were approximately \$6,613,000 and \$6,538,000, respectively.

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, 2022 and 2021, the Organization has no uncertain tax provisions that qualify for recognition or disclosure in the financial statements.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 4, 2022. See Note 22 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

Recent Pronouncements not yet implemented

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, Leases (Topic 842). The guidance in this ASU and its amendments supersedes the leasing guidance in Topic 840, entitles Leases. Under the guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating with classification affecting the pattern of expense recognition in the statement of income. For not-for-profit entities, the standard is now effective for fiscal years beginning after December 15, 2021. Early adoption is permitted. The organization is evaluating the impact of the guidance on its Financial Statements.

Note 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

The Organization's funds are invested conservatively with the primary objective of preservation of capital (including diversification of risk of institutional failure) and liquidity in order to provide sufficient cash to meet obligations in a timely manner. The operating bank account holds working capital and operating reserve funds equal to one month of the total annual budget. The reserve amount may be higher or lower depending on actual expenses incurred and paid throughout the budget year. Based on the working capital and operating reserve policy, and timing of cash collections, two months of liquid cash would be appropriate to keep on hand. Any amount of working capital and operating reserve funds in excess of two months can be invested according to the permissible investment assets and parameters outlined in the investment policy. Two months of liquid cash provide a conservative figure intended to balance the desire to mitigate risks while ensuring that cash needs are met without adding administrative burdens. Management estimates two months of expense to be approximately \$5,850,000.

The Organization is able to use the \$500,000 line of credit, as more fully described in Note 9, in the event of an unanticipated liquidity need.

Management has budgeted approximately \$35,100,000 of operating expenses to be paid within one year of the statement of financial position date.

Operation PAR, Inc.
Notes to Financial Statements

Note 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (Continued)

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

<i>June 30,</i>	2022	2021
Cash and cash equivalents	\$ 14,302,288	\$ 13,284,957
Grant receivables	2,995,119	1,933,790
Other receivables	1,087,012	1,141,559
Investments in marketable securities	2,120,649	2,138,516
Total	20,505,068	18,498,822
Less donor restricted assets	(324,197)	(320,254)
Financial assets available within one year to meet cash needs for general expenditures within one year	\$ 20,180,871	\$ 18,178,568

Note 4: ACCOUNTS RECEIVABLE

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

<i>June 30,</i>	2022	2021
Grants receivable	\$ 2,995,119	\$ 1,933,790

Contract receivables:

<i>June 30,</i>	2022	2021	2020
Client fees (private pay)	\$ 60,551	\$ 60,000	\$ 70,000
Medicaid	399,785	365,293	417,228
Medicare	587,081	553,202	564,503
Third-party payors	29,608	46,917	25,409
Other receivables	9,987	116,147	40,582
Contract receivables	\$ 1,087,012	\$ 1,141,559	\$ 1,117,722

Operation PAR, Inc.
Notes to Financial Statements

Note 5: INVESTMENTS IN MARKETABLE SECURITIES

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

<i>June 30,</i>	2022		2021	
	Cost	Market	Cost	Market
Money market funds	\$ 1,301,246	\$ 1,301,246	\$ 1,260,601	\$ 1,260,601
Mutual funds	2,806,995	2,727,038	2,591,720	2,822,476
Total	\$ 4,108,241	\$ 4,028,284	\$ 3,852,321	\$ 4,083,077

Reconciliation to Statement of Financial Position

<i>June 30,</i>	2022	2021
Investments in marketable securities	\$ 2,120,649	\$ 2,138,516
Investments in marketable securities (Rabbi Trust)	1,907,635	1,944,561
Total	\$ 4,028,284	\$ 4,083,077

Note 6: PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are summarized as follows:

<i>June 30,</i>	2022	2021
Land (non-depreciable)	\$ 2,334,766	\$ 2,334,766
Building and improvements	20,719,681	20,719,681
Leasehold improvements	4,653,067	4,473,742
Equipment	5,013,440	4,656,447
Land improvements	420,365	415,015
Total property, plant and equipment	33,141,319	32,599,651
Accumulated depreciation	(18,327,046)	(17,421,199)
Subtotal property, plant and equipment, net	14,814,273	15,178,452
Construction in process	151,668	10,000
Total property, plant and equipment, net	\$ 14,965,941	\$ 15,188,452

Operation PAR, Inc.
Notes to Financial Statements

Note 7: INVESTMENT IN JOINT VENTURES

During the fiscal year ended June 30, 2010, Operation PAR, Inc. and Boley Centers, Inc. formed a Florida corporation named Solutions for Administrative Services, Inc. (SAS). SAS has been designated as a taxable not-for-profit entity by the Internal Revenue Service. Operation Par, Inc. is a 50% member. Summarized financial information for SAS as of, and for the year ended, June 30, 2022 and 2021, respectively is as follows:

	2022	2021
Total assets	\$ 682,077	\$ 689,063
Total liabilities	\$ -	\$ -
Net assets	\$ 682,077	\$ 689,063
Net income (loss)	\$ (6,986)	\$ (5,489)

Amounts due to SAS as of June 30, 2022 and 2021 were \$162,028 and \$147,637, respectively. Operation PAR's share of the operating income (loss) of SAS for the years ended June 30, 2022 and 2021 were (\$3,493) and (\$2,745), respectively, and was accounted for under the equity method of accounting. Included in the operating expenses of SAS is approximately \$20,000 and \$23,000 of shared computer software and administrative operating costs paid by Operation PAR, Inc. to SAS for the years ended June 30, 2022 and 2021, respectively.

During the fiscal year ended June 30, 2017, Operation PAR, Inc. formed a Florida not-for-profit corporation named Human Trust, Inc. with three other not-for-profit agencies. During fiscal year ended June 30, 2019, one owner withdrew and transferred its balance to the remaining three owners. The Human Trust was dissolved in March 2022. Operation PAR, Inc.'s ownership was 33.33% at June 30, 2021. Summarized financial information for Human Trust, Inc. as of, and for the year ended, June 30, 2022 and 2021 is as follows:

	2022	2021
Total assets	\$ -	\$ 4,713
Total liabilities	\$ -	\$ -
Net assets	\$ -	\$ 4,713
Net income (loss)	\$ (1,777)	\$ (2,720)

Operation PAR, Inc. has \$0 and \$1,571 invested for the years ended June 30, 2022 and 2021, respectively and their share of the operating losses of the Human Trust, Inc., for the years ended June 30, 2022 and 2021 were (\$592) and (\$907) respectively, and was accounted for under the equity method of accounting. The remaining investment balance of \$979, was distributed to Operation PAR.

Note 8: LONG-TERM LIABILITY

During 2020, the Organization received \$4,370,855 of loan proceeds under the Paycheck Protection Program (PPP). Total Interest accrued on this loan was \$50,414 for the year ended June 30, 2021. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after twenty four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty four week period.

The Organization received notice dated November 18, 2021 from their SBA lender that after review of the Organization’s PPP loan forgiveness application, the PPP loan of \$4,370,855 was completely forgiven. There is no payment required of any portion of the loan or interest. The Organization recognized this amount as PPP Loan forgiveness as of the date of forgiveness and is presented in the other revenues section of the Statement of Activities.

Note 9: LINE OF CREDIT

The Organization has a line of credit with a bank for \$500,000, of which \$-0- has been used at June 30, 2022 and 2021. The line of credit bears interest at the bank’s prime rate, which was 4.75% and 3.25% at June 30, 2022 and 2021, respectively. The balance on the line of credit plus interest is due within 30 days of the bank’s demand. The line of credit is secured by security interest in all assets of the Organization.

Note 10: NET ASSETS

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

<i>June 30,</i>	2022	2021
Purpose restricted:		
MAT programs	\$ 270,797	\$ 276,854
Residential bed days	43,400	43,400
Staff training	10,000	-
Total	\$ 324,197	\$ 320,254

Operation PAR, Inc.
Notes to Financial Statements

Note 11: DISAGGREGATED PATIENT SERVICE REVENUE

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

<i>For the years ended June 30,</i>	2022		2021	
Private Pay	\$	3,997,008	\$	5,570,118
Medicaid		7,411,575		8,152,905
Medicare		3,500,277		2,993,404
Third-Party Insurance		105,518		154,165
Total patient service revenue, net	\$	15,014,378	\$	16,870,592

Note 12: SUPPORT RECEIVED FROM GOVERNMENTAL AGENCIES THAT REQUIRED MATCH

The Organization has contracts with various agencies that require a local match. The Organization provided local matching funds in excess of \$942,288 and \$416,473 during the year ended June 30, 2022 and 2021, respectively.

Note 13: DONATED IN-KIND SERVICES

The Organization received donated services from the Pinellas County School Board for teaching services utilized at various programs with school-age children. The donated services were valued by the Pinellas County School Board at approximately \$455,000 for the years ended June 30, 2022 and 2021, respectively.

Note 14: OPERATING LEASES

The Organization conducts a portion of its operations in leased facilities and uses various leased assets in its operations. These leases are non-cancelable operating leases, which expire at various dates through fiscal year 2027.

Operation PAR, Inc.
Notes to Financial Statements

Note 14: OPERATING LEASES (Continued)

The minimum rental commitments under operating leases are as follows:

Year ending June 30,	
2022	\$ 698,775
2023	579,818
2024	591,061
2025	448,530
2026	154,879
2027	24,289
<hr/>	
Total	\$ 2,497,352

The amount of rental expenses paid on these leases during fiscal year 2022 and 2021 was approximately \$699,000 and \$416,000, respectively.

Note 15: COMMITMENTS

Accrued Expenses

The Organization is insured for employee health benefits up to a total aggregate of approximately \$3,296,000 for the calendar year 2022 with individual stop loss at \$85,000. As of June 30, 2022 and 2021, the Organization has recorded a liability for claims incurred but not reported, specific large claims and tail coverage of approximately \$599,000 and \$594,000, respectively.

Note 16: CONTINGENCIES

The Organization has contracted with the Department of Health and Human Services (HHS) for various construction projects for facilities providing substance abuse and mental health services. These grants incorporated conditions, which include restrictions on usage of the property and provided a continuing federal interest in the property from the date of occupancy.

Note 16: CONTINGENCIES (Continued)

Under the Notice of Federal Interest, there are specific options to utilize and/or dispose of the property, which include:

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

The Organization received funds from various governmental and public funding agencies that have been recorded as revenues. These grants and contracts are subject to audit by the granting agencies.

The Organization is subject to claims and legal actions in the ordinary course of business. In the opinion of management, all such matters are adequately covered by insurance or accruals, and if not so covered, are without merit or are of such kind, or involve such amounts, as would not have a significant effect on the financial position or results of operations of the Organization if disposed of unfavorably.

Note 17: EMPLOYEE RETIREMENT PLANS

Employee Defined Contribution Plan (401k)

The Organization administers its own defined contribution 401(k) plan. The Organization matches 50% of the employee's first 6% of compensation. Contributions by the employer to the employee retirement plans were \$217,454 and \$241,912 for the years ended June 30, 2022 and 2021, respectively. These contributions are net of forfeitures available in the Plan to be used to offset the employer contribution. The forfeitures used in the years ended June 30, 2022 and 2021 were \$1,226 and \$699, respectively.

Rabbi Trust

The Organization also administers a nonqualified deferred compensation plan for the benefit of senior executives and key employees which allows for employer contributions to be made at the sole discretion of the Board of Directors. Total cash contributions to the Plan for years ended June 30, 2022 and 2021, was \$215,000 and \$167,500, respectively and unrealized gains (losses) of \$(251,926) and \$280,286 relate to the Rabbi Trust. The total Plan assets as of June 30, 2022 and 2021 were \$1,907,635 and \$1,944,561, respectively.

Note 17: EMPLOYEE RETIREMENT PLANS (Continued)

Rabbi Trust (Continued)

In accordance with the Plan provisions, plan assets are accumulating for the benefit of senior executives and key employees who have varied vesting dates ranging from 2012 to 2032. The Plan assets will remain under the control of the Organization until the Plan assets are distributed to the participants in accordance with plan provisions.

Note 18: CONCENTRATIONS

The Organization is dependent upon grants and fees from federal, state, and local agencies for its principal source of funding. Grants received directly from, or passed through the Department of Children and Families account for approximately 37% of total support without donor restrictions and revenue for the years ended June 30, 2022 and 2021 and accounts receivable of 36% and 31% at June 30, 2022 and 2021, respectively. A significant decline in federal, state, or local agency funding could adversely affect the operating results of the Organization.

During the year, the Organization will occasionally have amounts on deposit at financial institutions that exceed the FDIC limit. The Organization has cash deposits with one financial institution at June 30, 2022 in excess of federally insured limits of approximately \$15,071,000. The Organization believes there is no significant risk with respect to these deposits due to the financial strength of the financial institution.

Note 19: CHARITY CARE

The amount of charges foregone for services, supplies and costs furnished under the Organization's charity care policy aggregated approximately \$5,800,000 and \$5,700,000 during the years ended June 30, 2022 and 2021, respectively. The Organization provided charity care services through six counties during the year ended June 30, 2022 and 2021, respectively, in the approximate values of:

County	2022	2021
Pinellas	\$ 1,182,000	\$ 1,229,000
Lee	1,716,000	1,707,000
Manatee	823,000	768,000
Pasco	710,000	667,000
Sarasota	629,000	553,000
Hernando	740,000	776,000
Total	\$ 5,800,000	\$ 5,700,000

Note 20: 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.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

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

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

Operation PAR, Inc.
Notes to Financial Statements

Note 20: FAIR VALUE MEASUREMENTS (Continued)

The following tables present the fair value of the investments recorded at fair value on a recurring basis, segregated by amount for the appropriate levels within the fair value hierarchy for the years ended June 30, 2022 and 2021, respectively:

Description	Level 1	Level 2	Level 3	Totals
June 30, 2022				
<i>Investments:</i>				
Money Markets	\$ 1,301,246	\$ -	\$ -	\$ 1,301,246
Mutual Funds	2,727,038	-	-	2,727,038
Total investments at fair value	\$ 4,028,284	\$ -	\$ -	\$ 4,028,284

Description	Level 1	Level 2	Level 3	Totals
June 30, 2021				
<i>Investments:</i>				
Money Markets	\$ 1,260,601	\$ -	\$ -	\$ 1,260,601
Mutual Funds	2,822,476	-	-	2,822,476
Total investments at fair value	\$ 4,083,077	\$ -	\$ -	\$ 4,083,077

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Management evaluated the significance of transfer between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the year ended June 30, 2022, there were no significant transfers in or out of Levels 1, 2 or 3.

Note 21: RELATED PARTY TRANSACTIONS

Boley-PAR, Inc. provides management and other administrative services to its members under a management services agreement. The services provided under this agreement include access center, medical records, human resources, finance/accounting, electronic health record (EHR) development/management, information technology, property management and support services. The services are provided by staff that is leased from each member agency under a leased employee agreement. The employee leasing costs are based on actual compensation and benefits.

During the fiscal year ended June 30, 2022 and 2021, the Organization provided employee leasing costs of \$2,651,969 and \$2,913,799 to Boley-PAR, Inc., respectively, and accrued a management fee of \$2,656,431 and \$2,917,729 to Boley-PAR, Inc., respectively, for management/administrative services received during the year.

Operation PAR, Inc. Notes to Financial Statements

Note 21: RELATED PARTY TRANSACTIONS (Continued)

Included in Boley-Par, Inc. is approximately \$285,000 of shared computer software and administrative operating costs paid by Operation PAR, Inc. to Boley-Par, Inc. for the years ended June 30, 2022 and 2021, respectively.

Certain staff are shared with members of Boley-PAR, Inc. During the year ended June 30, 2022 and 2021, a total of \$544,619 and \$534,773, respectively, in shared staff costs are listed on the Statement of Functional Expenses.

The Organization paid insurance premiums in fiscal years 2022 and 2021 of approximately \$700,000 to an insurance brokerage firm who employs a member of the Organization's Board of Directors. The Organization follows the procurement policy of obtaining competitive bids for Insurance and the board member does not participate in this process of approving the renewal of insurance policies.

Note 22: SUBSEQUENT EVENTS

Management of the Organization evaluated all events or transactions that occurred after June 30, 2022 through November 4, 2022 the date the financial statements were available to be issued.

Operation PAR, Inc.
Schedule of Expenditures of Federal Awards and
State Financial Assistance
For the Year Ended June 30, 2022

FEDERAL/STATE GRANTOR PASS-THROUGH GRANTOR/PROGRAM TITLE	ALN NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
FEDERAL AWARDS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	\$ 241,123	\$ -
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				
Passed through Central Florida Behavioral Health Network:				
Alcohol, Drug Abuse and Mental Health Services: Block Grants for Prevention and Treatment of Substance Abuse	93.959	QG034	8,810,533	-
Passed through Lutheran Services, dba LSF Health Systems:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME056	33,974	-
Passed through Florida Alcohol and Drug Abuse Association :				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DCF MOA	69,208	-
Total ALN #93.959 - Block Grants for Prevention and Treatment of Substance Abuse			8,913,715	-
Passed through Central Florida Behavioral Health Network:				
Alcohol, Drug Abuse and Mental Health Services: Temporary Assistance for Needy Families	93.558	QG034	181,121	-
Total ALN #93.558 - Temporary Assistance for Needy Families			181,121	-
Medicaid Cluster				
Passed through Florida Alcohol and Drug Abuse Association :				
Medical Assistance Program	93.778	DCF MOA	58,287	-
Total ALN #93.778, Medicaid Cluster- Medical Assistance Program			58,287	-
Passed through Central Florida Behavioral Health Network:				
Alcohol, Drug Abuse and Mental Health Services: Opioid State Targeted Response	93.788	QG034	4,747,865	-
Passed through Lutheran Services, dba LSF Health Systems:				
Opioid State Targeted Response	93.788	ME056	1,093,506	-
Total ALN #93.788 - Opioid State Targeted Response			5,841,371	-
Passed through Central Florida Behavioral Health Network:				
Alcohol, Drug Abuse and Mental Health Services: Block Grants for Community Mental Health Services	93.958	QG034	11,450	-
Total ALN #93.958 - Block Grants for Community Mental Health Services			11,450	-
CCDF Cluster				
Passed through Florida Dept. of Education-Office of Early Learning - Early Learning Coalition of Pinellas County				
COVID-19 Child Care and Development Block Grant	93.575	Emergency Funding - Phase V Grant	7,700	-
Passed through Florida Dept. of Education-Office of Early Learning - Early Learning Coalition of Pinellas County				
COVID-19 Child Care and Development Block Grant	93.575	Emergency Funding - Phase VI Grant	7,964	-
Passed Through Florida Dept. of Education-Office of Early Learning - Early Learning Coalition of Pinellas County				
COVID-19 Child Care and Development Block Grant	93.575	Child Care Stabilization Subgrant	8,673	-
Passed through Florida Dept. of Education-Office of Early Learning - Early Learning Coalition of Pinellas County				
COVID-19 Child Care and Development Block Grant	93.575	Emergency Cost Reimbursement Claim	1,096	-
Total ALN #93.575 CCDF Cluster, COVID-19 Child Care and Development Block Grant			25,433	-
Passed through New York University - Center for Prevention - Implementation Methodology for Drug Abuse and HIV				
Drug Abuse and Addiction Research Programs	93.279	21-A0-S1-003671	290,508	-
Passed through New York University - Center for Prevention - Implementation Methodology for Drug Abuse and HIV				
Drug Abuse and Addiction Research Programs	93.279	20-A0-S4-003671	20,578	-
Total ALN #93.279 - Drug Abuse and Addiction Research Programs			311,086	-

Continued

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

Operation PAR, Inc.
Notes to Schedule of Expenditures of Federal Awards and
State Financial Assistance
For The Year Ended June 30, 2022

FEDERAL/STATE GRANTOR PASS-THROUGH GRANTOR/PROGRAM TITLE	ALN/ CSFA NUMBER	CONTRACT NUMBER	FEDERAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
Passed through Pinellas County				
Community Vaccine Ambassador Project	93.421	21-1460D	7,601	-
Total ALN #93.421 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			7,601	-
Health Center Program Cluster				
Passed through Pinellas County - Healthcare for the Homeless - Substance Use Program				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	5H80CS00024-20-00	258,323	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	5H80CS00024-21-00	171,923	-
Passed through Pinellas County - Healthcare for the Homeless - CARES Act Supplemental Funding				
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	1H8DCS36100-01-00	52,672	-
Total ALN #93.224 - Health Center Program Cluster, Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)			482,918	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			16,074,105	-
U.S. DEPARTMENT OF JUSTICE				
Passed through Pinellas County - Comprehensive Opioid, Stimulant, and Substance Abuse Site-Based Program (COSSAP)				
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2020-AR-BX-0055	204,838	-
Total ALN #16.838 - Comprehensive Opioid, Stimulant, and Substance Abuse Program			204,838	-
Total U.S. DEPARTMENT OF JUSTICE			204,838	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			16,278,943	-
STATE FINANCIAL ASSISTANCE				
OFFICE OF STATE COURTS ADMINISTRATOR (OSCA):				
Florida Alcohol and Drug Abuse Association				
Naltrexone	22.022	OSCA MOA-Vivাত্রol Program	70,969	-
Total ALN #22.022 - Naltrexone			70,969	-
Florida Alcohol and Drug Abuse Association				
Medically Assisted Drug Treatment Program	22.030	OSCA MOA-Vivাত্রol Program	429,746	-
Total ALN #22.030 - Medically Assisted Drug Treatment Program			429,746	-
TOTAL OFFICE OF STATE COURTS ADMINISTRATOR (OSCA)			500,715	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			500,715	-
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			\$ 16,779,658	\$ -

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

Operation PAR, Inc.
Notes to Schedule of Expenditures of Federal Awards and
State Financial Assistance
For The Year Ended June 30, 2022

Note 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal and state grant activity of Operation PAR, Inc. under programs of the federal and state government for the year ended June 30, 2022. 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*. Because the schedule presents only a selected portion of the operations of Operation PAR, Inc. it is not intended to and does not present the financial position, changes in net assets or cash flows of Operation PAR, Inc.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Organization has elected to use the 10% de Minimis Indirect Cost Rate.

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

The Organization did not receive any federal non-cash assistance for the fiscal year ended June 30, 2022.

The Organization provided local matching funds in excess of \$942,288 and \$416,743 in fiscal year 2022 and 2021, respectively.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of Operation PAR, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2022, 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 November 4, 2022.

Report on Internal Control over Financial Reporting

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

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

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

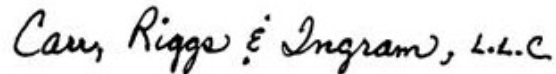
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions

of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Carr, Riggs & Ingram, L.L.C."

CARR, RIGGS & INGRAM, LLC

Tampa, Florida

November 4, 2022

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

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

Opinion on Each Major Federal Program

We have audited Operation PAR, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Operation PAR, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Operation PAR, Inc.'s compliance based on our audit. Reasonable assurance is a high

level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 as a whole.

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

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

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

CARR, RIGGS & INGRAM, LLC

Tampa, Florida

November 4, 2022

Operation PAR, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements:

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

Federal Awards:

- | | |
|--|------------|
| 1. Type of auditors’ 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: | |

<u>CFDA</u>	<u>Federal Program</u>	
Number		
93.959	Block Grants for Prevention and Treatment of Substance Abuse	

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as low-risk auditee under 2 CFR 200.520? | Yes |

Operation PAR, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/28/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Wallace Welch & Willingham, Inc. 300 1st Ave. So., 5th Floor Saint Petersburg FL 33701	CONTACT NAME: PHONE (A/C, No, Ext): 727-522-7777		FAX (A/C, No): 727-521-2902
	E-MAIL ADDRESS: certificates@w3ins.com		
INSURED Operation Par, Inc. 6655 66th St North Pinellas Park FL 33781	OPERPAR-01		INSURER(S) AFFORDING COVERAGE
			INSURER A : RSUI Indemnity Company
			INSURER B : AmeriTrust Ins. Co.
			INSURER C : Technology Insurance Company, Inc.
			INSURER D : Houston Casualty Company
			INSURER E : INSURER F :

COVERAGES

CERTIFICATE NUMBER: 637767079

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			FITGL338072023	6/1/2023	6/1/2024	EACH OCCURRENCE	\$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 2,000,000
							GENERAL AGGREGATE	\$ 4,000,000
							PRODUCTS - COMP/OP AGG	\$ 4,000,000
							Liquor Liability	\$ 1,000,000
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			FITAU338072023	6/1/2023	6/1/2024	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
B	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			FITXS338072023	6/1/2023	6/1/2024	EACH OCCURRENCE	\$ 1,000,000
							AGGREGATE	\$
								\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	TWC4242591	4/1/2023	4/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 500,000
							E.L. DISEASE - EA EMPLOYEE	\$ 500,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000
B	Professional Liability			FITGL338072023	6/1/2023	6/1/2024	Each Claim/Aggregate	1000000/3000000
D	Cyber Liability			CYB601202300	6/1/2023	6/1/2024	Each Claim/Aggregate	2000000/2000000
A	D&O/EPL			NPP699799	6/1/2023	6/1/2024	Each Claim/Aggregate	2000000/2000000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

*Excess Liability is over Automobile Liability, General Liability, Professional Liability, Abuse/Molestation
 D&O/EPL Deductible \$25,000/\$50,000
 Professional Liability Limits \$1,000,000 Each Claim/\$3,000,000 Aggregate Limit - No Deductible
 Cyber Deductible \$7,500; Abuse/Molestation - Covered under General Liability - Each Claim/Aggregate Limits - \$1,000,000/\$3,000,000 - No Deductible; Crime Coverage -
 Travelers Casualty & Surety Co NAIC #31194 - 6/1/23 - 6/1/24
 Employee Theft Limit \$500,000; \$5,000 Deductible
 Property Company Lloyds - AM Best #085202 - AIN# AA1122000;
 See Attached...

CERTIFICATE HOLDER**CANCELLATION**

Pinellas Community Foundation
 17755 US Highway 19 N.
 Suite 150
 Clearwater FL 33764

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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ADDITIONAL REMARKS SCHEDULE

AGENCY Wallace Welch & Willingham, Inc.		NAMED INSURED Operation Par, Inc. 6655 66th St North Pinellas Park FL 33781	
POLICY NUMBER		EFFECTIVE DATE:	
CARRIER	NAIC CODE		

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: 25 FORM TITLE: CERTIFICATE OF LIABILITY INSURANCE

Pinellas Community Foundation is additional insured with respect to the General Liability if required by written contract, subject to terms, conditions, and exclusions of the policy. Excess Liability applies excess of General Liability and Auto Liability.