

SECTION V: Application Forms

All forms must be complete for application to be considered for conditional award.

1. Completeness Checklist

Applicants must complete chart below and attach as PAGE 1 of the submission.

<u>Application Forms and Attachments</u>	<u>Page #</u>
<u>Project Name:</u> Adolescents in Motion (AIM)	
<u>Project Applicant:</u> Lakeview Center, Inc.	
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1. Applicant Information

Organization Name: Lakeview Center, Inc.	Authorized Organization Representative Name/Title: Shawn Salamida, President Behavioral Health Services
Address: 1221 W. Lakeview Ave.	Telephone: 850-495-2304
City, State/Zip: Pensacola, FL 32501	Organization Website: https://elakeviewcenter.org
Contact Person Name/Title: Hunter Anderson, Senior Financial Analyst	Unique Entity ID (SAM #): HKKJG3A4NKP7
Contact Person E-mail: Hunter.anderson@lifeviewgroup.org	Federal Employer ID #: 59-0737872

2. Project Information

Project Name: Adolescents In Motion/AIM, Escambia County
Project Address <i>(if different from organization address)</i> : Same as above
This is a/an: ☐ New Project or ☒ Expanded Project
Total Funding Requested for this Project: \$ <u>206,835.55</u>
Number of Persons to be Served: <u>60</u>

Project Type (check as many as applicable below):	
Medication Assisted Treatment X (Linkage)	Education Program X
Prevention X	Recovery X
X Treatment (other than medication assisted) (specify model): Individual/family counseling for conflict and crisis management as needed, and linkage to psychiatric medication management as needed.	
Overdose Reversal Medication Distribution X	Criminal Justice Training, Prevention, and Treatment
Other (please specify): Employability skill building.	

Target Population (check as many as applicable below):	
☐ Chronically Homeless X Single Individuals X Victims of Domestic Violence X LGBTQI+ Individuals/Families/Youth ☐ Other: _____	X Families X Unaccompanied Youth (ages 18-21) ☐ Veterans X Individuals with Severe and Persistent Mental Illness
Target Service Location (check as many as applicable below):	
☐ City of Pensacola ☐ Town of Century	☐ Unincorporated Escambia County X All of Escambia County ☐ Other: _____
Is this project using a mobile based treatment model? X Yes ☐ No We provide services in homes, schools, and the community based on need of youth and family. We provide transportation to and from group, based on need of youth and family. We provide transportation to medical, dental, and employment applications based on need of youth and family.	

3. Project Description

Lakeview Center's **Adolescents in Motion (AIM) Team** is an intensive, community-based behavioral health and substance use treatment program serving youth ages 13 through 21 in Escambia County, Florida. The program is specifically designed to identify adolescents at high risk for substance use disorders, including opioid misuse, and to intervene early through comprehensive behavioral health treatment, family engagement, recovery support, and care coordination.

Funding through the **Florida Opioid Abatement Fund** will expand and strengthen opioid prevention, intervention, and recovery support services for approximately **60 youth and their families annually**, with an estimated indirect impact on more than **100 additional family members**. Grant funds will support evidence-informed treatment services, overdose prevention education, Naloxone distribution, family stabilization, transportation, recovery supports, workforce readiness, and emergency assistance that reduces barriers to treatment engagement and long-term recovery.

The AIM Team serves youth experiencing significant behavioral health impairment who meet one or more of the following eligibility criteria:

- Two or more Baker Act admissions;
- A diagnosed mental health and/or substance use disorder;
- Residence in a household where family substance use significantly impacts functioning;
- High risk for placement in a Statewide Inpatient Psychiatric Program (SIPP), Department of Juvenile Justice (DJJ) residential placement, or Florida Department of Children and Families (DCF) custody.

The program provides services for approximately 90 days, with extensions based on clinical necessity.

Statement of Need

Florida continues to experience significant impacts from the opioid epidemic, including increasing rates of opioid misuse, overdose, and co-occurring mental health disorders among adolescents and young adults. Youth with untreated behavioral health conditions, adverse childhood experiences, family substance use, housing instability, and justice involvement face substantially greater risk for opioid misuse and overdose.

Many adolescents served by Lakeview Center have experienced trauma, repeated psychiatric crises, family instability, school failure, and involvement with multiple public systems before referral to the AIM Team. Without early intervention, these youth frequently experience repeated psychiatric hospitalization, involvement with child welfare or juvenile justice systems, school disengagement, homelessness, and progression to more severe substance use disorders.

The AIM Team addresses these risks through early identification, family-centered intervention, intensive community-based treatment, overdose prevention education, and coordinated access to behavioral health and recovery services. By addressing both clinical and social determinants of health, the program reduces risk factors associated with opioid misuse while strengthening protective factors that promote long-term recovery.

Evidence-Based and Innovative Program Model

The AIM Team utilizes an evidence-informed, multidisciplinary model of care grounded in nationally recognized best practices for adolescent behavioral health and substance use treatment.

Core components include:

- Family-centered treatment
- Community-based service delivery
- Cognitive Behavioral Therapy (CBT) interventions
- Motivational Interviewing
- Relapse prevention planning
- Recovery-oriented systems of care
- Strengths-based case management
- Trauma-informed care
- Care coordination across multiple systems

Services are delivered where youth naturally live, learn, and socialize, including homes, schools, community settings, and, when clinically appropriate, through telehealth. This flexible service model significantly improves treatment engagement while reducing barriers commonly experienced by high-risk families.

A distinguishing feature of the AIM Team is its integration of behavioral health treatment, substance use services, opioid overdose prevention, family support, educational advocacy, transportation assistance, and workforce readiness within one coordinated multidisciplinary team.

Rather than responding only after opioid addiction has progressed, the AIM Team intervenes early with youth who demonstrate significant risk factors for future opioid misuse. This upstream prevention strategy aligns directly with the goals of Florida's Opioid Abatement Fund by reducing progression to opioid use disorder while increasing access to evidence-based treatment and recovery supports.

The AIM Team represents an innovative model because it integrates behavioral health treatment, substance use intervention, opioid overdose prevention, peer recovery support, transportation assistance, workforce readiness, family stabilization, and intensive care coordination within one multidisciplinary, mobile team. Rather than requiring youth and families to navigate multiple disconnected systems, the AIM Team delivers coordinated services in the community while using standardized outcome measures and data-driven quality improvement to evaluate program

effectiveness. This comprehensive approach improves engagement, reduces service fragmentation, and supports measurable improvements in health, safety, and family stability.

Opioid Prevention, Intervention, and Recovery Activities

Florida Opioid Abatement Fund resources will directly support activities designed to reduce opioid misuse, prevent overdose, and strengthen recovery among adolescents and families.

These activities may include:

- Comprehensive substance use screening and assessment
- Individual, family, and group substance use treatment
- Opioid misuse prevention education
- Overdose recognition and response training
- Naloxone (Narcan) distribution to youth and caregivers
- Safe medication storage education
- Distribution of medication lock boxes to reduce unauthorized access to prescription opioids
- Development of individualized relapse prevention and safety plans
- Linkage to Medication-Assisted Treatment (MAT) providers when clinically indicated
- Coordination with psychiatric and primary healthcare providers
- Connection to ongoing recovery support services following discharge

Weekly psychoeducational groups include instruction on opioid misuse prevention, healthy decision-making, communication skills, emotional regulation, coping strategies, relapse prevention, and recovery maintenance.

Youth and caregivers also receive education regarding fentanyl contamination, overdose risk, safe disposal of unused medications, and strategies for reducing accidental exposure within the home.

Comprehensive Supportive Services

Research consistently demonstrates that successful recovery depends upon addressing social determinants of health in addition to behavioral healthcare.

The AIM Team provides intensive care coordination and individualized support services designed to reduce barriers that interfere with treatment participation and recovery.

Supportive services may include:

- Transportation to treatment appointments
- Transportation to educational and employment opportunities
- ECAT bus passes
- GED program assistance
- Employment readiness education

- Coordination with schools
- Family resource navigation
- Health education
- Medication coordination
- Linkage to community recovery resources

These short-term interventions frequently determine whether youth remain safely engaged in treatment and avoid crisis-level interventions.

Coordination with Housing, Workforce Development, and Healthcare Partners

The AIM Team recognizes that sustainable recovery requires collaboration across multiple community systems.

The program coordinates closely with housing providers and community agencies to stabilize families experiencing housing insecurity and prevent homelessness whenever possible. Staff assist families with referrals for emergency housing resources, rental assistance programs, utility assistance, and other supportive housing services.

To improve long-term independence, the AIM Team collaborates with workforce development organizations, local employers, educational institutions, GED programs, and vocational resources. Youth may receive employability skill development, career planning, transportation assistance, and referrals that promote economic stability and reduce long-term risk factors associated with substance use.

Healthcare coordination is a central component of service delivery. Case managers coordinate care among primary care physicians, psychiatrists, behavioral healthcare providers, hospitals, pharmacies, Medication-Assisted Treatment providers, and other specialists to ensure integrated, person-centered care.

The AIM Team also collaborates extensively with:

- Baptist Health Care
- Escambia County School District
- Department of Children and Families
- Department of Juvenile Justice
- Community-based organizations
- Primary care providers
- Local hospitals
- Recovery support organizations
- Internal Lakeview Center behavioral health programs

This coordinated approach improves continuity of care while reducing fragmentation across service systems. Lakeview Center maintains long-standing collaborative relationships with these organizations and will provide letters of support and memoranda of understanding, where

applicable, demonstrating coordinated service delivery and referral pathways. These partnerships ensure youth have timely access to healthcare, housing stabilization resources, educational support, employment services, and ongoing recovery resources while reducing duplication of services and improving continuity of care.

Staffing and Organizational Capacity

The AIM Team consists of experienced behavioral health professionals uniquely qualified to serve adolescents with co-occurring mental health and substance use disorders.

The multidisciplinary team includes:

- One Master's-level Therapist providing clinical assessment, individual, family, and group therapy, treatment planning, and substance use treatment.
- One Bachelor's-level Case Manager responsible for care coordination, service planning, healthcare navigation, benefits assistance, community referrals, and transition planning.
- One Certified Peer Specialist/Therapeutic Mentor providing mentoring, recovery coaching, transportation assistance, advocacy, psychoeducation, and lived-experience support.

Together, the team maintains a caseload of approximately 12 to 15 youth at any given time while delivering intensive community-based services.

Program Outcomes

The AIM Team is committed to measurable improvements in youth health, recovery, and family stability.

Expected outcomes include:

- Reduced opioid misuse among participating youth.
- Increased knowledge of overdose prevention among youth and caregivers.
- Increased access to Naloxone and overdose response education.
- Increased utilization of Medication-Assisted Treatment when clinically indicated.
- Improved behavioral health functioning.
- Reduced psychiatric hospitalization.
- Reduced out-of-home placement.
- Reduced involvement with juvenile justice.
- Improved school attendance and academic achievement.
- Increased workforce readiness and employment opportunities.
- Improved family functioning and stability.
- Increased linkage to long-term recovery supports.
- Reduced barriers to treatment through transportation and stabilization services.

Program performance will be monitored through monthly data collection, outcome reporting, and continuous quality improvement activities. Standardized behavioral health assessments, service

utilization data, and participant outcome measures will be reviewed regularly to evaluate program effectiveness, identify opportunities for improvement, and ensure accountability for Opioid Abatement Fund resources. Lakeview Center has extensive experience managing reimbursable grant-funded programs and maintains the financial, administrative, and reporting infrastructure necessary to meet all Escambia County reimbursement and monthly reporting requirements.

Performance measures include:

- At least **80%** of participants will maintain or improve functioning as measured by the Daily Living Activities-20.
- At least **80%** will remain living safely in community settings.
- At least **80%** will have a complete safety and relapse prevention plan within 30 days of enrollment.

Additional opioid-specific performance measures include tracking:

- Number of youth receiving opioid prevention education.
- Number of caregivers trained in overdose recognition and response.
- Number of Naloxone kits distributed.
- Number of medication lock boxes distributed.
- Number of referrals to Medication-Assisted Treatment.
- Number of youth successfully linked to ongoing recovery support services.

Cost Effectiveness and Community Impact

Investment in the AIM Team represents a cost-effective opioid remediation strategy by intervening before youth require higher-cost services such as inpatient psychiatric hospitalization, residential substance use treatment, juvenile justice placement, foster care placement, or emergency medical intervention following overdose.

The AIM Team provides a highly cost-effective, upstream opioid remediation strategy by intervening before youth require high-cost emergency services, inpatient psychiatric hospitalization, residential substance use treatment, juvenile justice placement, foster care placement, homelessness services, or emergency medical intervention following an overdose. Through mobile, community-based behavioral healthcare, intensive care coordination, family engagement, and recovery support, the program reduces avoidable public expenditures while improving measurable outcomes for youth and families throughout Escambia County.

By integrating evidence-informed behavioral healthcare, opioid prevention, family engagement, recovery support, and community-based care coordination, the program addresses both the immediate and long-term consequences of opioid misuse among adolescents.

Florida Opioid Abatement Fund resources will allow Lakeview Center to strengthen an established, evidence-informed program that reduces opioid-related risk, improves family

stability, expands access to treatment and recovery supports, and creates healthier, more resilient youth and families throughout Escambia County.

The program's mobile, community-based service model eliminates common barriers to care by delivering services where youth and families are most comfortable, including homes, schools, community settings, and other locations identified through individualized treatment planning. Through formal collaboration with healthcare providers, schools, child welfare, juvenile justice, housing agencies, workforce development organizations, and other community partners, the AIM Team provides an integrated continuum of care that addresses both behavioral health needs and the social determinants that influence long-term recovery.

4. Quality of Service Questionnaire The questionnaire is required and must be attached to the application in either Word or PDF format. The applicant shall provide a brief response to each question below:

1. Describe how the project aligns with Escambia County's Opioid Abatement Strategic Summary (Appendix 1).

The AIM Program aligns with the Escambia County Opioid Abatement Strategic Summary through expansion of outpatient treatment in Escambia County, a region that is often overlooked in state funding for adolescent substance abuse treatment and recovery options. The AIM program works to include parents and family members with youth in services as a way to promote healthy behavior and relationships, reduce risk factors, and reduce barriers to treatment. Referral sources include, but are not limited to self, the legal system, community-based organizations, Baptist Health Care, child welfare system, school systems, primary care physicians, receiving facilities, case managers, and other programs within Lakeview Center. AIM works with the youth referred by DJJ to complete their probation sanctions and often attend court to offer support and encouragement to reunite with their communities after probation. In addition to substance abuse education, AIM provides peer support with group skills building around employability and life management for our older adolescents and young adults. AIM provides group risk reduction education around use of and access to Narcan in an effort to reduce opiate overdose fatalities in our community. Finally, LCI and AIM participate in ongoing efforts at education for future community providers by working diligently with local and national academic programs to provide high quality internships across disciplines. In this way we know we are creating a future workforce that our region can be proud of and that understands the specific needs of our communities and the people that live and work here.

2. Explain how your agency is actively participating in the Homeless Continuum of Care (CoC) and existing Behavioral Health systems in Escambia County, and how this project will integrate with those systems.

Lakeview Center, Inc. (LCI) is a long-standing and trusted provider within Escambia County's behavioral health and human services network. Agency staff actively participate in the Homeless Continuum of Care (CoC), local homelessness initiatives, community planning groups, and

multidisciplinary behavioral health collaborations that address the needs of vulnerable individuals and families. Through these partnerships, LCI works closely with housing providers, healthcare organizations, schools, child welfare agencies, juvenile justice partners, and other community stakeholders to coordinate services and address barriers to stability.

The AIM Program will leverage these established relationships to provide youth and families with seamless access to housing resources, behavioral healthcare, substance use treatment, recovery support, and other community-based services. Input from LCI staff who participate in CoC and behavioral health planning efforts ensures that AIM remains aligned with community priorities, strengthens interagency collaboration, and promotes coordinated care for youth and families experiencing complex behavioral health and substance use challenges.

3. Describe your procedure for assessing participants' needs and making client referrals to other service providers. Describe how you ensure that participants are connected to the services they request.

All youth referred to the AIM Program participate in a comprehensive assessment process that evaluates behavioral health needs, family functioning, substance use concerns, educational performance, community support systems, housing stability, healthcare needs, and other factors affecting overall well-being. Information gathered during the assessment is used to develop an individualized treatment plan and identify services and support necessary to achieve long-term stability.

Once needs are identified, AIM staff connect youth and families to appropriate internal and external resources through Lakeview Center's established referral network. LCI has developed strong collaborative relationships with healthcare providers, schools, housing agencies, social service organizations, substance use treatment providers, and community-based partners throughout Escambia County.

To ensure successful service linkage, AIM staff provide ongoing care coordination, assist families with completing applications and paperwork, schedule appointments when needed, conduct follow-up contacts, provide appointment reminders, and monitor engagement with referred services. Transportation assistance, including bus passes and transportation to appointments when available, may also be provided to reduce barriers to access. Team members maintain regular contact with families and service providers to ensure that connections are completed, and services remain accessible and effective.

4. Describe how the project will provide connections to permanent supportive solutions and mainstream services to ensure long-term stability.

The AIM Program is designed to address not only behavioral health and substance use needs but also the social determinants of health that contribute to long-term stability and recovery. Through comprehensive care coordination and case management, youth and families are connected to a broad range of mainstream services and community support.

Families experiencing housing instability are linked to available local housing resources, including public housing programs, Housing Choice Voucher (Section 8) programs, emergency shelter services, and other community-based housing supports. Participants may also be connected to rental assistance programs, utility assistance resources, emergency financial support services, and workforce development initiatives.

The AIM Team assists families with applications, eligibility requirements, and ongoing navigation of services such as:

- Medicaid and Medicare
- Supplemental Nutrition Assistance Program (SNAP)
- Supplemental Security Income (SSI)
- Social Security Disability Insurance (SSDI)
- Women, Infants, and Children (WIC)
- Physical healthcare services
- Mental health treatment
- Substance use treatment services
- Recovery support programs
- Childcare resources
- Educational and GED programs
- Employment and workforce development services

In addition, youth and families are connected to natural support and community resources, including faith-based organizations, mentoring opportunities, volunteer activities, civic organizations, recreational programs, and recovery communities. By helping participants build sustainable support networks and develop educational and employment skills, AIM promotes long-term recovery, self-sufficiency, and resilience.

5. Explain how your agency engages persons with lived experience and historically marginalized groups in the design and evaluation of programs and services.

For more than 70 years, Lakeview Center has provided services to individuals and families representing diverse backgrounds and experiences, including people with lived experience of mental illness, substance use disorders, homelessness, involvement with child welfare, and

involvement with the justice system. These experiences help shape the organization's service delivery model and commitment to person-centered care.

Many LCI employees have personal lived experience with behavioral health challenges, recovery, caregiving, or other life experiences that inform their professional roles. The AIM Program specifically incorporates lived experience through the inclusion of one full-time Peer Specialist position within the 3 full-time equivalent staffing model. The Peer Specialist provides mentoring, advocacy, support, modeling of recovery-oriented behaviors, and valuable insight into service design and implementation.

Additionally, LCI utilizes agency-wide client feedback processes, satisfaction surveys, outcome data, and community needs assessments to inform program development and evaluation. Information obtained from individuals served, families, community stakeholders, and underserved populations helps guide continuous quality improvement efforts and ensures services remain responsive to the needs of historically marginalized groups, including Black, Indigenous, and People of Color (BIPOC) communities, LGBTQ+ individuals, and economically disadvantaged populations.

6. Explain your agency's experience providing services to individuals and families who have substance use or co-occurring disorders, including grant experience and organizational capacity.

Lakeview Center has extensive experience providing comprehensive behavioral health and substance use services to children, adolescents, adults, and families across Northwest Florida. As one of the region's largest behavioral healthcare providers, LCI has successfully administered federal, state, and local grants while maintaining compliance with programmatic, financial, reporting, and performance requirements.

LCI's Behavioral Health Services Division includes a continuum of evidence-based and recovery-oriented services such as residential substance use treatment, outpatient substance use treatment, medication-assisted treatment, opioid overdose prevention programs, Drug Court services, co-occurring treatment programs, DUI services, and recovery support services.

For youth and families, LCI operates a comprehensive continuum of care that includes:

- Community Action Teams (CAT)
- Family Intensive Treatment (FIT)
- Family Crisis and Care Team (FCCT)
- Children's Outpatient Services
- Children's Case Management
- Specialized Foster Care Programs

- Children's Residential Services
- Therapeutic Group Homes

The AIM Program is supported by this extensive infrastructure and benefits from the expertise, administrative systems, clinical oversight, quality management processes, and community partnerships already established throughout the agency. This organizational capacity ensures effective service delivery, compliance with grant requirements, and strong project outcomes.

7. Describe how your agency has worked to remove traditional barriers to services.

Removing barriers to care is a core component of Lakeview Center's mission and service philosophy. Guided by the agency values of "Treat People Right," "Take Care of Each Other," and "Never Settle," LCI has developed service models specifically designed to increase access and engagement among individuals and families facing complex challenges.

The AIM Program delivers services within homes, schools, and community settings, eliminating many transportation and accessibility barriers associated with traditional office-based treatment. Telehealth services may also be utilized when appropriate to increase flexibility and access to care.

Additional barriers addressed by AIM include:

- Transportation limitations through bus passes and transportation assistance
- Access to educational and employment opportunities
- Assistance with benefits applications and resource navigation
- Flexible scheduling, including evening services
- Family-centered service delivery that reduces childcare and scheduling challenges

By meeting youth and families where they are and addressing practical barriers that interfere with treatment participation, AIM increases engagement, improves service retention, and promotes long-term positive outcomes.

8. Describe how your agency evaluates program success.

Lakeview Center utilizes a comprehensive performance management and continuous quality improvement framework to evaluate program effectiveness and ensure accountability. Program outcomes are regularly monitored through data collection, performance reporting, record reviews, client feedback, and outcome measurement tools.

The AIM Program tracks outcomes related to participant functioning, community stability, service engagement, and treatment success. Key performance indicators include:

- Percentage of youth maintaining or improving functioning as measured by Daily Living Activities-20 (DLA-20)
- Percentage of youth remaining in community-based settings
- Completion of support and relapse prevention plans within 30 days of admission
- Reduction in psychiatric hospitalizations
- Reduction in substance use and overdose risk
- Improvement in school and employment outcomes
- Improvement in family functioning and community integration

Historically, Lakeview Center considers programs achieving 80% or greater attainment of established performance goals to be successful.

9. Describe how the agency will continue to provide quality services in the community in the case of reduced or loss of funding.

Lakeview Center has extensive experience developing sustainability plans for behavioral health and family-based service programs. The agency employs a proactive approach to sustainability that includes strategic planning, diversified funding development, legislative advocacy, and integration of services within existing organizational infrastructure.

Should funding be reduced or discontinued, LCI will work collaboratively with its Resource Development Department, executive leadership team, and legislative partners to identify alternative funding opportunities through federal, state, local, and private funding sources. The agency continuously monitors emerging grant opportunities and legislative initiatives that may support continuation of services.

Additionally, LCI regularly evaluates opportunities to integrate components of AIM into existing programs and services. Certain activities, such as counseling, care coordination, peer support, and resource linkage, may be absorbed by other programs within the agency's children's behavioral health continuum, helping preserve core services for youth and families.

To support long-term sustainability, LCI maintains active participation in local, regional, and statewide collaborative networks, including the Mental Health Task Force of Northwest Florida, Northwest Florida SafePath Network, Community Alliance and Integration initiatives, and child welfare and behavioral health integration efforts. These partnerships strengthen community awareness of service needs, support advocacy efforts, and help identify opportunities for future funding and program expansion.

6. Ability to Complete Activities Outline

The applicant shall provide an outline that documents their ability to complete the funded activities in the allotted timeframe. This outline shall include:

- Timelines of critical tasks to be accomplished for each proposed activity.
- Monthly spending plans and proposed drawn down schedules; and Reporting schedule for outcomes achieved.

The outline is required and must be attached to the application in either Word or PDF format

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- Abbreviations: CN - Counselor; GA – Grant Award; RN – Nurse; Project Coordinator; PD – Project Director; TM – Therapeutic Mentor

PROJECT ACTIVITIES	MILESTONES	TARGET DATE	RESP STAFF
1. Alert news media, general public, and strategic partners & linkage sources of Award. Schedule pre-implementation meeting of project team	Project “buy-in” established at earliest stages of project. Importance of project conveyed from the outset by involvement of the key state stakeholders	W/I 30 days post GA	PD PC
2. Conduct review of terms/conditions of NOA; Assess org. readiness. Setup admin/fiscal accounting processes with SAMHSA to ensure accuracy	Administrative/fiscal procedures in place early to facilitate accurate & timely compliance. Organizational readiness assessed to ID opportunities for capacity development	W/I 30 days post GA	PD PC
3. Finalize key staff to expedite project implementation. Complete hiring process for all positions	Recruitment efforts will be expedited by identifying diverse applicants w/culturally relevant experience serving POF	By 30 days post GA	PD PC

4. Designate staff to finalize project design & implementation plans.	Finalized plans for project will ensure timely start of implementation. Formally foster clarity of role & function.	By 30 days post GA	PD PC
5. Begin collaboration with relevant community partners and stakeholders for services. Leverage existing collaborative relationships to enhance POF access; Cascade P&P's.	Prioritizing eligible participants for services is an efficient & cost-effective way to meet target contact numbers. Use existing relationships to enhance capacity	BY 30 days post GA	PD PC ESS CN TM
6. Activate MOAs with linkage partners Leverage relevant community services for POF; Reactivate linkage/referral mechanisms.	Sound foundational structure & clear roles, responsibilities & deliverables will ensure critical functions occur as planned; Processes for linkages/referral renewed.	By 45 days post GA	PC CN
7. Purchase equipment & supplies to begin implementation in timely manner	Acquisitions are in alignment w/what was proposed in order to implement services no later than 4 months post GA	By 45 days Post GA	PC
8. Hold cultural competence, confidentiality, self-care and EBI training for all staff.	POF treated w/respect, confidentiality observes ð Materials/interventions delivered in culturally appropriate manner; Informed input obtained for improvement	By 60 days post GA	PD PC
9. Finalize evaluation plan; Update sustainability plan for future continuation opportunities & behavioral health impact statement	Evaluation captures all key project processes & outcomes ð Sustainability key to future project continuation- post year 3 ð Impact on community/pops assessed	By 36 months post GA	PD PC

10. Attend relevant trainings/ conferences. Update staff on data collection procedures.	Project staff will become familiar with CSAP PO & other cohort members and data collection instruments/website.	Ongoing (5/29/26)	CN PD PC RN TM
11. Begin providing evidence-based interventions to: Populations of focus (including: Overdose prevention education sessions; Distribution of Narcan	Project implementation will include proven effective interventions & will be guided by evaluation plan to ensure all required components are in place	* By 120 days post GA & On-going	All Staff
12. Finalize sustainability plan & resource development activities	A formal & evolving sustainability plan is in place throughout project. The project has a vision of its role & the components necessary to continue beyond Year 3	* By 30 months post GA & On-going	PD SSA
13. Utilize & continue to build partners embedded within a comprehensive, integrated system to enhance future sustainability	Support for funds to address the disproportional effect on POF and their families will be widely fostered . Efforts to access other funding sources will be pursued	By 365 days post GA & On-going	PD SSA

- Monthly spending plans and proposed drawn down schedules; and Reporting schedule for outcomes achieved.
LCI anticipates spending and drawing down no more than 1/12th of the award amount on a monthly basis.

7. Budget Narrative

The applicant shall provide a budget narrative to describe the overall project budget and sources of match funds expected for the period of the grant. The budget narrative **must** include the following criteria:

- Identify sources of leveraged funds which are currently committed to the organization for this project (***commitment letters MUST be attached***).
- Description and justification of the proposed Personnel Costs, including Fringe Benefits.
- Description and justification of the proposed Other Program Operation Costs.
- Description and justification of the proposed Administrative Costs.
- Clearly identify the timeframes and methods for obligating grant funds, and how the agency plans to ensure funds are spent before the deadline.
- If the applicant plans to provide additional services, other than those eligible under the funding in this application, clearly denote the type of other services or programs and the funding sources.

Budget Narrative

A. PERSONNEL

REQUEST

Position	Name	Annual Salary/Rate	Level of Effort	Salary Requested	Total
Counselor II	N/A	52,384.80	100%	52,384.80	
Case Manager	N/A	45,700.00	100%	45,700.00	
Peer Specialist/Th. Mentor	N/A	31,239.78	100%	31,239.78	
Total:					\$129,324.58

Justification:

Counselor II	Master's Level Counselor: Provide clinical therapy services both to the family and the youth served for substance abuse, and co-occurring disorders; act as a lead direct care provider to others in the division/program; conduct case staffing with other direct care providers in division/program/community; systematically and regularly conduct quality record reviews of documentation. Provide services to persons served, which may include in-depth assessments,
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	screening for potential services, bio- psychosocial evaluations, limited functional assessments, treatment plan development, treatment plan reviews, individual and family therapy, group therapy, and behavioral health overlay services per individual need.
Case Manager	Bachelor's Level Case Manager: Based on individual needs we would develop a Service Needs Assessment and Service Plan to assess for domains that need to be addressed. They would manage care coordination including make needed medical and other supportive appointments, provides health education, reports critical incidents, assist caregivers with applications for basic needs (WIC, SNAP, SOAR, etc.), assist caregivers in developing informal and formal supports, makes required referrals to medical/supportive services, coordinates physician visits, provides pharmacy coordination, and other necessary clinical duties as need by person served. Help create and run group services on a weekly basis. Helps develop transition/discharge plans along with the person served and their family.
Peer Specialist/Therapeutic Mentor	Peer Specialist/Therapeutic Mentor: Provides support, advocacy, coaching, mentoring, behavior modeling, assistance, and guidance for clients. Promote positive and collaborative relations with team members and the community. Assist the counselors/therapeutic/care coordination by providing support (transportation, skill building, group support). Provides psychoeducation in group and individually around substance abuse and risky behaviors. Most of their time is spent in the field and traveling within the community.

A. Fringe Benefits		
Component	Historical average = 30% combined (all fringe)	Total
FICA		
Retirement Annuity		
Health Insurance		
Unemployment		
Worker's Comp		
Life Insurance		\$38,797.37

Justification: Based on current agency rates.

B. Travel REQUEST

Purpose of Travel	Location	Item	Rate	Cost	Total
Motor pool	Escambia County, FL	Ad hoc Motor pool usage	\$5/hr @ 10 hours per week + \$0.20/mile @ (20 Clients x 20 Miles & 5 Clients x 10 Miles & ~10 ad hoc miles)	7,384.00	
Local Travel	Escambia County, FL	3 staff	3 FTE @ 6,480 miles per year @ \$.0445/mile	8,650.80	
Total All Travel:					\$16,034.80

Justification:

- 1) \$5.00 per hours @ ~10 hours per week for client transport to group weekly, transporting to and from job interviews, medical appts, etc. + \$0.20 per mile @ (20 Clients x 20 miles for Groups & 5 Clients x 10 miles for appointments. 10 miles included for ad hoc.
- 2) Local travel to provide client services in-home, client transportation, client family member services and to liaison with partner/community agencies. Rate is based on current agency policy for reimbursement for use of privately owned vehicles.

C. Equipment: NA

**D. Supplies
REQUEST**

Item(s)	Rate	Cost	Total
General Office Supplies	\$25/staff/month x 12 mos. x 3 FTE	900	
Clinical Books for Staff Training	Based on therapeutic support for previous SA programs.	200	
			\$1,100

Justification:

General Office Supplies: pens, copy paper, note pads, etc. needed for general operations of project based on agency experience average per staff; & cupboard to securely hold group supplies.

Clinical Books for Staff Training: educational brochures, educational pamphlets, NA big books/workbooks, Seeking Safety, etc.

E. Contractual Total: NA

N/A

\$0

G. Construction Total: NA

H. Other Request

Item	Rate	Cost	Total
Occupancy	Utilities, Repair & Maintenance, Janitorial Services, Depreciation Expense	5,260.08	
Cell Phones	3 Cell phones x \$37 mo. x 12 mos.	1,332.00	
Copier Cost	\$31.08/month x 12 months	373.00	

Insurance – G&P	General & Professional – historical	3,931.00	
Insurance – Building & Property	Building & Property – historical	833.40	
			\$11,729.48

Justification:

Occupancy: Utilities for FPL – Power, Cox – Internet, ECUA – Utilities.

Allocated to program based on Square Footage usage of building.

Cell Phones: 3 cell phones x \$35/month.

Copier cost: For staff use for educational materials and routine office paperwork;

Insurance: Based on historical average.

Indirect Cost Rate: Allowable rate (5%) of direct expenses.

Total: \$9,843.91

BUDGET SUMMARY

Category	Federal Request
Salaries & Wages	129,324.58
Fringe Benefits	38,797.37
Travel	16,034.80
Equipment	0.00
Supplies	1,100.00
Contractual	0.00
Construction	0.00
Other	11,729.48
Total Direct Costs	196,986.23
Indirect Costs	9,849.31
Total Project Costs	206,835.55

Total Direct Costs:**REQUEST****\$206,835.55****Total Project Costs:****REQUEST****\$206,835.55****\$206,835.55**

- Clearly identify the timeframes and methods for obligating grant funds, and how the agency plans to ensure funds are spent before the deadline.
- Lakeview Center has decades sustained experience in obligating funds and meeting expenditure deadlines. As with other grant funding, LCI will draw down 1/12th of the total grant award for each month of the funding year, if awarded.

A copy of the applicant's overall budget, including other services or programs and funding sources, general management and oversight budget, and overhead/indirect rates charged to grant sources must be attached following the Budget Narrative.

**LifeView
GROUP****Consolidated Income Statement
FY25 Budget**

	FY25 Budget
NET PATIENT FEES	25,352,840
CONTRACT REVENUE	204,098,797
OTHER REVENUE	782,188
TOTAL FEES AND REVENUE	230,185,900
SALARIES & WAGES TOTAL	118,473,818
FRINGE BENEFITS	35,123,487
TOTAL PERSONNEL EXPENSES	151,597,905
CONTRACT AND MEDICAL SERVICES	18,078,202
DEPRECIATION	2,451,532
EQUIPMENT & SUPPLIES	4,717,832
FOOD TOTAL	2,023,166
IN-JOB	70,404
INSURANCE	1,831,430
INTEREST EXPENSE TOTAL	2,070,366
MEDICAL AND PHARMACY SERVICES	18,328,007
OCCUPANCY	8,331,202
OTHER OPERATIONAL EXPENSES	4,382,131
PERSONAL WELFARE	831,324
PROFESSIONAL FEE	17,825,303
TRAVEL	2,182,048
OPERATING EXPENSES	77,186,881
TOTAL EXPENSES	228,784,488
DIRECT CONTRIBUTION	1,395,014
SUPPORT	(8)
TOTAL INDIRECT/SUPPORT COSTS	(8)
NET DIRECT CONTRIBUTION	1,395,022
ADMIN	4
INVESTMENT INCOME	3,122
TOTAL INVESTMENT AND MARKET ADJUSTMENT INCOME	3,122
NET MARGIN	1,398,126

8. Budget Form

Complete each line as applicable to the proposed project.

Budget Template

Notice of Funding Availability

Complete ONLY BLUE fields. Do not edit grey fields.

Year 1 (Dates will be based on award date)		
Eligible Costs	Quantity AND Description (<i>max 400 characters</i>)	Annual Assistance Requested
Counselor II	1 FTE - Clinical work, Individual & Family Therapy, Train and Manage staff.	\$52,384.80
Case Manager	1 FTE - Care Coordination between educational and employment needs. Connecting to other levels of care once finished in the program, provide transportation.	\$45,700.00
Peer Specialist/Therapeutic Mentor	1 FTE - Advocate for the client and parent, CM and Peer/TM will be leading the Groups and providing transportation.	\$31,239.78
Fringe Benefits @ 30% of Salary	Historical average @ 30% of salaries.	\$38,797.37
Ad hoc Motor pool	\$5.00 per hours @ ~10 hours per week for client transport to group weekly, transporting to and from job interviews, medical appts, etc. + \$0.20 per mile @ (20 Clients x 20 miles for Groups & 5 Clients x 10 miles for appointments. 10 miles included for ad hoc.	\$7,384.00
Travel – Mileage Reimbursement	3 FTE @ 6,480 miles per year @ \$.0445 per mile. Local travel reimbursement to provide client services in-home, client family member services and to liaison with partner/community agencies.	\$8,650.80
Cell Phones	3 FTE Cell phones @ \$37/month	\$1,332.00

Office Supplies	Basic office supplies & a cupboard to securely hold supplies.	\$900
Copier Cost	Estimated costs for 3.5 FTE using copier. Based on actuals from a similar program.	\$373
Training	Clinical books for staff training.	\$200
Insurance – General & Professional	Estimated G&P costs for 3.5 FTE.	\$3,931.00
Insurance – Building & Property	Allocated insurance for Building & Property expense based on SF usage of Building.	\$833.40
Building Occupancy (Utilities, R&M, Janitorial Services, Depreciation Expense)	Utilities: FPL - Power, Cox - Internet, ECUA - Util, based on SF usage of building.	Utilities - \$1,033.08
	R&M: Pest control and R&M based on SF usage of building	R&M - \$1,993.38
	Janitorial Services: Allocated Janitorial Services expense based on SF usage of Building.	Janit Svc - \$1,465.62
	Depreciation Expense: Allocated depreciation expense based on SF usage of Building.	Depr Exp - \$768.00
Subtotal Requested		\$196,986.23
<i>Admin Requested (MAX 5%) (i.e. accounting costs, contract management costs, facility costs)</i>		\$9,849.31

Total Amount Requested	\$206,835.55
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9. Project Outcomes

Applicants must provide anticipated outcomes for each of the following performance measures.

Performance Measure	Baseline Data (must include source)	Desired Outcome	Describe the project component(s) that will be used, and how the outcome will be achieved and monitored.
1. Reduced number of fatal overdoses.	60 (fatal), FDOH SU Dashboard	.1% reduction	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination; and Peer Specialist.
2. Reduced number of EMS overdose responses.	3,570 (2022) Esc. County EMS	.1% reduction	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
3. Increase in substance use disorder treatment to reduce opioid overdoses.	13,210 Lakeview Center, Inc., EHR System Statistics, 2023	.3% increase	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
4. Increase in access to substance use disorder treatment programs.	13,210 Lakeview Center, Inc., EHR System Statistics, 2023	.3% increase	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
5. Increase access to substance use prevention programs.	1,100 (2023), LCI prevention programs encounter reports	.3% increase	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
6. Increase in substance use disorder training, treatment, and prevention in the Criminal Justice Departments.	N/A	N/A	N/A
7. OTHER: _ LCI Program Outcomes			
Maintain or Improve Level of Functioning, based upon CFARS (including Substance Abuse)		80%	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
Living in a Community Setting		80%	Client and family counseling; Weekly group education and skill building;

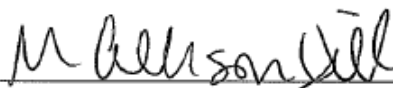
			Addressing medical needs; Care Coordination, and Peer Specialist.
Have a SAFE-T completed at admission and discharge.		80%	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
Have a Support/Relapse Prevention Plan in place within 30 days of admission.		80%	Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
Return on Investment Document Provided Quarterly			Client and family counseling; Weekly group education and skill building; Addressing medical needs; Care Coordination, and Peer Specialist.
If awarded, applicants will be required to submit detailed reports include de-identified and de-duplicated demographic, service, health, and outcome data.			

Notice of Funding Availability (NOFA) for projects aligned with Escambia County's Opioid Abatement Strategy

10. Certification

To the best of my knowledge, I certify that the information in this application is true and correct and that the document has been duly authorized by the governing body of the applicant. I will comply with the program rules and regulations if assistance is approved. I also certify that I am aware that providing false information on the application can subject the individual signing such application to criminal sanctions. I further certify that I am authorized to submit this application and have followed all policies and procedures of my agency regarding grant application submissions.

Authorized Organization Representative: M. Allison Hill

Signature: 

Typed Name: M. Allison Hill

Title: President and CEO

Date: 9/9/2026

Required Attachments

- a) Documentation showing the applicant is located in and provides services Escambia County.
- b) Letter of Determination from the IRS confirming your organization's federally tax-exempt status.
- c) Copy of your organization's current W-9.
- d) Copy of your organization's 2023 or 2024 tax return (Form 990 or 990-EZ with supporting forms). You may submit a 2022 tax return along with explanation for late filing.
- e) Copy of your organization's most recent 2 years of financial statements, with audit if applicable.



STATE OF FLORIDA
DEPARTMENT OF HEALTH

Receipt

17-51-00931

17-BID-8701987

Group Care - Crisis Stabilization Unit

Issued To: CSU/ARF
1304 W Avery Street
Pensacola, FL 32501

County: **Escambia**

Amount Paid: \$411.00

Date Paid: 08/07/2026

Issue Date: 10/01/2026

Expires On: 09/30/2027

Mail To: Attention: Rachael McKeithen
CSU/ARF
1221 W Lakeview Avenue
Pensacola, FL 32501

Issued By:
Department of Health in Escambia County

Owner: Lakeview Center Inc

(850) 595-6700

Capacity (Max): 30.00

Original Customer: CSU/ARF (NON-TRANSFERABLE)



17-51-00931

STATE OF FLORIDA
DEPARTMENT OF HEALTH

Receipt

17-BID-8701987

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1304 W Avery Street
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CSU/ARF
1221 W Lakeview Avenue
Pensacola, FL 32501

Issued By:
Department of Health in Escambia County

Owner: Lakeview Center Inc

(850) 595-6700



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

86-8012647318C-5	04/30/2024	04/30/2029	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

LAKEVIEW CENTER INC
1221 W LAKEVIEW AVE
PENSACOLA FL 32501-1857

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.098, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

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

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Lakeview Center, Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ► NFP 501(C)3	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 1221 W Lakeview Ave	Requester's name and address (optional)
6 City, state, and ZIP code Pensacola, FL 32501-1836	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
			-			-			
or									
Employer identification number									
5	9	-	0	7	3	7	8	7	2

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ► <i>Eric Barley</i>	Date ► 03/23/26 12:24 PM CDT
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Public Disclosure Copy

This public disclosure copy is being provided to the organization pursuant to Section 6104(e).

Tax-exempt organizations are required to make a copy of the annual information return, e.g., Forms 990, 990-EZ, 990-PF, as well as Forms 990-T and 4720, if applicable, available for public inspection and to provide copies of such forms to individuals or organizations that request copies. The public inspection requirement applies to all required schedules and attachments of the annual information return. Most commonly, the public inspection copy redacts contributor information such as name and address from public record. The public inspection rules apply to annual information returns filed for the last three years. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there. As an alternative to providing copies, an organization may provide access to these forms through the organization's website. The website must provide instructions for downloading the document(s). The information on the website must be in such a format that it may be accessed, downloaded, viewed, or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent. Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

For more information about the IRS' public disclosure requirements, please visit:

<https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements>

Please contact your Forvis Mazars advisor if you have questions about these rules.



**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2023, or fiscal year beginning 10/01, 2023, and ending 09/30, 20 24**Do not send to the IRS. Keep for your records.**
Go to **www.irs.gov/Form8879TE** for the latest information.**2023**

Name of filer

LAKEVIEW CENTER, INC.

EIN or SSN

59-0737872

Name and title of officer or person subject to tax

ERIC BARLEY, VICE PRESIDENT/CFO**Part I Type of Return and Return Information**

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

1a Form 990 check here . . . ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b <u>114,897,515</u>
2a Form 990-EZ check here . . . ☐	b Total revenue, if any (Form 990-EZ, line 9) . . .	2b _____
3a Form 1120-POL check here . . . ☐	b Total tax (Form 1120-POL, line 22) . . .	3b _____
4a Form 990-PF check here . . . ☐	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b _____
5a Form 8868 check here . . . ☐	b Balance due (Form 8868, line 3c) . . .	5b _____
6a Form 990-T check here . . . ☐	b Total tax (Form 990-T, Part III, line 4) . . .	6b _____
7a Form 4720 check here . . . ☐	b Total tax (Form 4720, Part III, line 1) . . .	7b _____
8a Form 5227 check here . . . ☐	b FMV of assets at end of tax year (Form 5227, Item D) . . .	8b _____
9a Form 5330 check here . . . ☐	b Tax due (Form 5330, Part II, line 19) . . .	9b _____
10a Form 8038-CP check here . . . ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . .	10b _____

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

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

PIN: check one box only☒ I authorize FORVIS MAZARS

ERO firm name

to enter my PIN

3	7	8	7	2
---	---	---	---	---

as my signature

Enter five numbers, but
do not enter all zeros

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

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

Signature of officer or person subject to tax



Date

4/23/25**Part III Certification and Authentication**

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

6	5	9	7	1	5	6	0	2	6	0
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

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

ERO's signature APRIL ARNOLD

Date

04/23/25

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

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 31722T

Form **8879-TE** (2023)

PUBLIC DISCLOSURE COPY

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2023****Open to Public Inspection**

A For the 2023 calendar year, or tax year beginning <u>10/01</u> , 2023, and ending <u>09/30</u> , 20 <u>24</u>			
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization <u>LAKEVIEW CENTER, INC.</u> Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>1221 W. LAKEVIEW AVENUE</u> City or town, state or province, country, and ZIP or foreign postal code <u>PENSACOLA, FL 32501-1836</u>		D Employer identification number <u>59-0737872</u>
	F Name and address of principal officer: <u>M. ALLISON HILL</u> <u>SAME AS C ABOVE</u>		E Telephone number <u>(850) 495-3099</u>
	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		G Gross receipts \$ <u>114,997,599</u>
	J Website: <u>WWW.ELAKEVIEWCENTER.ORG</u>		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions.
	K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		H(c) Group exemption number
L Year of formation: <u>1961</u>		M State of legal domicile: <u>FL</u>	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>HELPING PEOPLE THROUGHOUT LIFE'S CHALLENGES BY PROVIDING BEHAVIORAL HEALTH AND FOSTER CARE SERVICES.</u>		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	<u>10</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>10</u>
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	<u>1,304</u>
	6	Total number of volunteers (estimate if necessary)	6	<u>29</u>
		7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
b		Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	<u>0</u>
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>59,258,878</u>	<u>58,368,295</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>60,257,928</u>	<u>56,060,030</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>(96,086)</u>	<u>301,271</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>8,276,470</u>	<u>167,919</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>127,697,190</u>	<u>114,897,515</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>3,532,932</u>	<u>519,567</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>67,080,136</u>	<u>67,386,408</u>
	b	Total fundraising expenses (Part IX, column (D), line 25)	<u>0</u>	<u>0</u>
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>53,694,001</u>	<u>44,559,710</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>124,307,069</u>	<u>112,465,685</u>
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	<u>3,390,121</u>	<u>2,431,830</u>
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	<u>57,501,141</u>	<u>53,968,544</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>31,189,907</u>	<u>25,033,905</u>
			<u>26,311,234</u>	<u>28,934,639</u>

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 <u>ERIC BARLEY, VICE PRESIDENT/CFO</u>		Date		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name <u>APRIL ARNOLD</u>	Preparer's signature <u>APRIL ARNOLD</u>	Date <u>04/23/25</u>	Check ☐ if self-employed	PTIN <u>P01559426</u>
	Firm's name <u>FORVIS MAZARS</u>	Firm's EIN <u>44-0160260</u>			
	Firm's address <u>120 E PALMETTO PARK ROAD SUITE 403, BOCA RATON, FL 33432</u>	Phone no. <u>(561) 299-1820</u>			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2023)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1** Briefly describe the organization's mission:
HELPING PEOPLE THROUGHOUT LIFE'S JOURNEY: THE ORGANIZATION PROVIDES BEHAVIORAL HEALTH (MENTAL
HEALTH AND SUBSTANCE ABUSE) SERVICES AND CHILD PROTECTIVE SERVICES. PEOPLE OF ALL AGES ARE
INCLUDED IN THE SCOPE OF OUR SERVICES.
-
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 86,294,062 including grants of \$ 437,436) (Revenue \$ 34,261,201)
BEHAVIORAL HEALTH SERVICES: IN 2024, THIS DIVISION SERVED 27,907 PEOPLE, OF WHICH 6,419 WERE
CHILDREN. THIS DIVISION OF LAKEVIEW CENTER SPECIALIZES IN HELPING PEOPLE WITH MENTAL ILLNESSES,
SUBSTANCE ABUSE DISORDERS AND DEVELOPMENTAL DISABILITIES OVERCOME THEIR CHALLENGES. IN 2024,
THIS DIVISION HAD 24,456 TELEHEALTH AND PHONE APPOINTMENTS. THE MOBILE RESPONSE TEAM SERVED
2,798 PEOPLE, INCLUDING 1,155 CHILDREN.

4b (Code:) (Expenses \$ 18,125,566 including grants of \$ 82,131) (Revenue \$ 21,798,829)
CHILD PROTECTIVE SERVICES: IN 2024, THIS DIVISION SERVED 3,574 CHILDREN, REUNITED 195 CHILDREN
WITH THEIR FAMILIES AND FINALIZED 350 ADOPTIONS, WITH 84 MORE ACHIEVING PERMANENT GUARDIANSHIP.
THIS DIVISION, ALSO REFERRED TO AS FAMILIES FIRST NETWORK (FFN), IS RESPONSIBLE FOR THE SAFETY,
STABILITY, AND WELL-BEING OF ABUSED, NEGLECTED, AND ABANDONED CHILDREN IN OUR DISTRICT. THROUGH
A CONTRACT FUNDED WITH STATE FUNDS, FFN WORKS TO PROVIDE FOSTER CARE AND ADOPTION SERVICES FOR
CHILDREN AT RISK.

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

4d Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 104,419,628

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 239	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 1,304		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 10		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		☒
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		☒
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		☒
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		☒
6 Did the organization have members or stockholders? 6	☒	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a	☒	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b	☒	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	☒	
b Each committee with authority to act on behalf of the governing body? 8b	☒	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		☒

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
DOREEN DRIMMIE, 1221 W. LAKEVIEW AVENUE, PENSACOLA, FL 32501-1836, (850) 495-2321

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) M ALLISON HILL PRESIDENT/CEO	15.0 27.0			✓				593,233	0	72,768
(2) SANDRA WHITAKER VICE PRESIDENT	15.0 27.0			✓				336,090	0	61,415
(3) GUIDO LUDERGNANI CHIEF OF MEDICAL SERVICES	40.0 0.0					✓		341,965	0	44,534
(4) MELANIE JONES VICE PRESIDENT/CFO	15.0 27.0						✓	312,703	0	51,511
(5) TERRY PTACEK MEDICAL DIRECTOR	40.0 0.0					✓		297,181	0	47,681
(6) DOMINIC SALAMIDA VICE PRESIDENT	40.0 0.0			✓				291,556	0	40,138
(7) TANYA THERIAULT PSYCHIATRIST	40.0 0.0					✓		294,968	0	35,325
(8) WARREN SCOTT PSYCHIATRIST	40.0 0.0					✓		284,363	0	42,386
(9) AARON GODWIN PSYCHIATRIST	40.0 0.0					✓		296,892	0	27,833
(10) COREY BORCHERDING FFN PRESIDENT	40.0 0.0			✓				146,168	0	8,693
(11) ERIC BARLEY VICE PRESIDENT/CFO	15.0 27.0			✓				78,364	0	2,773
(12) BARKSDALE "DALE" JORDAN, JR. TREASURER	1.0 0.0	✓		✓				0	0	0
(13) REV. DR. HUGH HAMILTON, III CHAIRMAN	1.0 1.0	✓		✓				0	0	0
(14) VINCENT CURRIE, JR. CHAIRMAN (OUTGOING)	1.0 1.0	✓		✓				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ADRIANA SPAIN MEMBER	1.0 0.0	☒						0	0	0
(16) CHARLES F BEALL, JR. MEMBER	1.0 0.0	☒						0	0	0
(17) ERIC RANDALL MEMBER	1.0 0.0	☒						0	0	0
(18) FRANKIE WHITE MEMBER	1.0 0.0	☒						0	0	0
(19) JOHN GROMLEY MEMBER	1.0 0.0	☒						0	0	0
(20) KRISTEN RODRIGUEZ MEMBER	1.0 0.0	☒						0	0	0
(21) PATRICIA FRANKLIN MEMBER	1.0 0.0	☒						0	0	0
(22) ROBIN RESHARD MEMBER	1.0 0.0	☒						0	0	0
(23) RUSSELL BEATY MEMBER	1.0 0.0	☒						0	0	0
(24) STEPHANIE POWELL MEMBER	1.0 1.0	☒						0	0	0
(25)										
1b Subtotal								3,273,483	0	435,057
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								3,273,483	0	435,057

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 **62**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** ☒ ☐

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4** ☒ ☐

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5** ☐ ☒

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
BRIDGEWAY CENTER, INC., 137 HOSPITAL DR, FORT WALTON BEACH, FL 32548	MENTAL HEALTH SVCS	4,106,970
APALACHEE CENTER, INC., 2634 CAPTIOLE CIRCLE NE, TALLAHASSEE, FL 32308	MENTAL HEALTH SVCS	2,065,757
LIFE MANAGEMENT CENTER OF NWF INC, 525 E. 15TH ST, PANAMA CITY, FL 32405	MENTAL HEALTH SVCS	1,030,870
FPL NORTHWEST FL, PO BOX 29090, MIAMI, FL 33102	MENTAL HEALTH SVCS	698,457
AMERGIS HEALTHCARE STAFFING INC, 12558 COLLECTIONS CENTER DR, CHICAGO, IL 60693	STAFFING SERVICES	458,435

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 **17**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	58,054,325			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	313,970			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 127,185			
	h	Total. Add lines 1a-1f		58,368,295			
	Program Service Revenue						
2a	PATIENT REVENUE	Business Code	624100	22,093,453	22,093,453		
b	CONTRACT REVENUE		900099	33,966,577	33,966,577		
c							
d							
e							
f	All other program service revenue			0	0	0	0
g	Total. Add lines 2a-2f			56,060,030			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		301,271			301,271
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	193,863			
	b	Less: rental expenses	(ii) Personal	100,084			
	c	Rental income or (loss)		93,779	0		
	d	Net rental income or (loss)		93,779			93,779
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
	b	Less: cost or other basis and sales expenses	(ii) Other				
	c	Gain or (loss)		0	0		
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances					
	b	Less: cost of goods sold					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	CLINICAL RECORD REVENUE	Business Code	541900	15,821		15,821
	b						
	c						
	d	All other revenue		58,319	0	0	58,319
	e	Total. Add lines 11a-11d		74,140			
	12	Total revenue. See instructions		114,897,515	56,060,030	0	469,190

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	42,335	42,335		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	477,232	477,232		
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	1,935,180	336,893	1,598,287	
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	52,244,674	50,007,532	2,237,142	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	652,761	585,996	66,765	
9 Other employee benefits	8,743,570	8,112,049	631,521	
10 Payroll taxes	3,810,223	3,558,464	251,759	
11 Fees for services (nonemployees):				
a Management				
b Legal	144,563		144,563	
c Accounting	102,266		102,266	
d Lobbying	57,181		57,181	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	16,252,024	15,975,846	276,178	0
12 Advertising and promotion	135,934	91,682	44,252	
13 Office expenses	1,068,805	901,044	167,761	
14 Information technology	2,468,128	1,388,819	1,079,309	
15 Royalties				
16 Occupancy	4,838,641	4,602,043	236,598	
17 Travel	1,344,854	1,319,641	25,213	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	157,735	126,017	31,718	
20 Interest	2,320	2,276	44	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,566,234	1,189,052	377,182	
23 Insurance	790,046	790,046		
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 <u>MEDICAL SUPPLIES</u>	12,475,989	12,475,989		
b <u>FOOD SERVICES</u>	1,349,365	1,349,365		
c <u>SMALL EQUIPMENT</u>	547,874	85,929	461,945	
d <u>TAXES, LICENSES & PERMITS</u>	92,740	76,199	16,541	
e All other expenses	1,165,011	925,179	239,832	0
25 Total functional expenses. Add lines 1 through 24e	112,465,685	104,419,628	8,046,057	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	11,741,948	1	5,484,372
	2 Savings and temporary cash investments	279,875	2	279,875
	3 Pledges and grants receivable, net	0	3	
	4 Accounts receivable, net	12,264,061	4	12,501,178
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	157,540	7	163,478
	8 Inventories for sale or use	983,877	8	699,087
	9 Prepaid expenses and deferred charges	1,564,557	9	1,640,065
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 37,227,737		
	b Less: accumulated depreciation	10b 5,224,239		
	11 Investments—publicly traded securities	0	11	
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,746,485	15	1,196,991
16 Total assets. Add lines 1 through 15 (must equal line 33)	57,501,141	16	53,968,544	
Liabilities	17 Accounts payable and accrued expenses	11,202,069	17	9,211,293
	18 Grants payable	0	18	
	19 Deferred revenue	9,163,247	19	7,300,308
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	
	24 Unsecured notes and loans payable to unrelated third parties	0	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	10,824,591	25	8,522,304
	26 Total liabilities. Add lines 17 through 25	31,189,907	26	25,033,905
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	24,881,584	27	27,490,630
	28 Net assets with donor restrictions	1,429,650	28	1,444,009
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
	32 Total net assets or fund balances	26,311,234	32	28,934,639
33 Total liabilities and net assets/fund balances	57,501,141	33	53,968,544	

Part XI Reconciliation of Net AssetsCheck 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	114,897,515
2	Total expenses (must equal Part IX, column (A), line 25)	2	112,465,685
3	Revenue less expenses. Subtract line 2 from line 1	3	2,431,830
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	26,311,234
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	191,575
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	28,934,639

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? . . .	✓	
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 .	✓	

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	83,101,223	87,254,008	98,208,660	59,258,878	58,368,295	386,191,064
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	83,101,223	87,254,008	98,208,660	59,258,878	58,368,295	386,191,064
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4						386,191,064

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	83,101,223	87,254,008	98,208,660	59,258,878	58,368,295	386,191,064
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,741,224	2,469,451	26,022	191,605	495,134	7,923,436
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	7,687,996	8,107,482	7,407,219	8,090,939	74,140	31,367,776
11 Total support. Add lines 7 through 10						425,482,276
12 Gross receipts from related activities, etc. (see instructions)					12	274,321,716
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	90.77 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	88.96 %
16a 33¹/₃% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization	☒	
b 33¹/₃% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization	☐	
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐	
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐	

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<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	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Part VI

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

Part VI

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.)

Return Reference - Identifier	Explanation						
SCHEDULE A, PART II, LINE 10 - OTHER INCOME	Description	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	(1) MEAL SALES	811	0	0	0	0	811
	(2) CLINICAL RECORD REVENUE	35,361	45,437	22,261	11,761	15,821	130,641
	(3) REIMBURSED COSTS	7,602,357	8,026,155	7,281,982	7,998,246	0	30,908,740
	(4) STAFFING/SU P P O R T S E R V I C E S	874	0	0	0	0	874
	(5) ALL OTHER REVENUE	48,593	35,890	102,976	80,932	58,319	326,710
	Total	7,687,996	8,107,482	7,407,219	8,090,939	74,140	31,367,776

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization
LAKEVIEW CENTER, INC.

Employer identification number
59-0737872

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 $\frac{1}{3}$ % 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

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

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		\$ 50,922,666	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 1,843,055	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization LAKEVIEW CENTER, INC.	Employer identification number 59-0737872
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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
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----

Name of organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

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 information once. See instructions.) \$ _____

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)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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 LAKEVIEW CENTER, INC.	Employer identification number 59-0737872
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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. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$
- 3 Volunteer hours for political campaign activities. See instructions

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-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">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)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -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?	☐ Yes ☐ 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(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?	✓		8,979
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
i Other activities?	✓		57,181
j Total. Add lines 1c through 1i			66,160
2a Did the activities in line 1 cause the organization to not be 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 expenditures 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.

SEE NEXT PAGE

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.

Return Reference - Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	FORM 990, SCHEDULE C, PART II-B, LINE 1G MEETINGS WITH LOBBYIST AND OUR ELECTED OFFICIALS, ADVOCATING FOR FUNDING FOR ADEQUATE SERVICES FOR INDIVIDUALS WITH MENTAL ILLNESS AND SUBSTANCE ABUSE. FORM 990, SCHEDULE C, PART II-B, LINE 1I THE ORGANIZATION PAID A COMPANY TO LOBBY ON THEIR BEHALF.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

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

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

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

Part II Conservation Easements

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

1	Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (for example, recreation or education) ☐ 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.	
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4	Number of states where property subject to conservation easement is located	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8	Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No	
9	In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a	If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b	If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
	(i) Revenue included on Form 990, Part VIII, line 1	\$
	(ii) Assets included in Form 990, Part X	\$
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a	Revenue included on Form 990, Part VIII, line 1	\$
b	Assets included in Form 990, Part X	\$

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

a Board designated or quasi-endowment _____%

b Permanent endowment _____%

c Term endowment _____%

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

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

(i) Unrelated organizations? **3a(i)** ☐ Yes ☐ No

(ii) Related organizations? **3a(ii)** ☐ Yes ☐ No

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

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		2,252,659		2,252,659
b Buildings		25,635,267	1,716,170	23,919,097
c Leasehold improvements		69,748	13,966	55,782
d Equipment		9,270,063	3,494,103	5,775,960
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				32,003,498

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) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .		

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. (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . .		

Part IX Other Assets

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

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

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) DUE TO AFFILIATED ORGANIZATIONS	7,329,137
(3) LEASE LIABILITY	1,193,167
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	8,522,304

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

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

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.

[SEE STATEMENT](#)

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.

Return Reference - Identifier	Explanation
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740)	MANAGEMENT HAS EVALUATED THE INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

LAKEVIEW CENTER, INC.

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Employer identification number

59-0737872

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BENJAMIN ACADEMY VILLAGE INC 4226 FOWLER AVE, OMAHA, NE 68111	93-1829630	501(C)(3)	6,427				OPERATING SUPPORT
(2) CHILDREN'S HOME SOCIETY, INC 5766 S SEMORAN BLVD, ORLANDO, FL 32822	59-0192430	501(C)(3)	12,981				OPERATING SUPPORT
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2
- 3 Enter total number of other organizations listed in the line 1 table 0

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 EXTENDED FOSTER CARE SUBSIDIES	19	477,232		FMV	
2					
3					
4					
5					
6					
7					

Part IV	Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.
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(SEE STATEMENT)

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	THE ORGANIZATION HAS GUIDELINES IN PLACE THAT ARE TO BE USED IN REVIEWING THE ELIGIBILITY OF GRANTEES. ALL GRANTS REQUIRE WRITTEN DOCUMENTATION AND APPROPRIATE LEVELS OF APPROVAL.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

LAKEVIEW CENTER, INC.

Compensation Information

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

59-0737872

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	M ALLISON HILL	(i) 504,008	85,864	3,361	13,828	58,940	666,001	0
	PRESIDENT/CEO	(ii) 0	0	0	0	0	0	0
2	SANDRA WHITAKER	(i) 293,392	37,929	4,769	6,499	54,916	397,505	0
	VICE PRESIDENT	(ii) 0	0	0	0	0	0	0
3	GUIDO LUDERGNANI	(i) 340,268	0	1,697	7,109	37,425	386,499	0
	CHIEF OF MEDICAL SERVICES	(ii) 0	0	0	0	0	0	0
4	MELANIE JONES	(i) 125,772	0	186,931	4,318	47,193	364,214	0
	VICE PRESIDENT/CFO	(ii) 0	0	0	0	0	0	0
5	TERRY PTACEK	(i) 293,332	0	3,849	8,355	39,326	344,862	0
	MEDICAL DIRECTOR	(ii) 0	0	0	0	0	0	0
6	DOMINIC SALAMIDA	(i) 258,256	30,495	2,805	8,174	31,964	331,694	0
	VICE PRESIDENT	(ii) 0	0	0	0	0	0	0
7	TANYA THERIAULT	(i) 294,111	0	857	8,955	26,370	330,293	0
	PSYCHIATRIST	(ii) 0	0	0	0	0	0	0
8	WARREN SCOTT	(i) 281,688	0	2,675	8,360	34,026	326,749	0
	PSYCHIATRIST	(ii) 0	0	0	0	0	0	0
9	AARON GODWIN	(i) 296,035	0	857	8,925	18,908	324,725	0
	PSYCHIATRIST	(ii) 0	0	0	0	0	0	0
10	COREY BORCHERDING	(i) 144,611	0	1,557	2,209	6,484	154,861	0
	FFN PRESIDENT	(ii) 0	0	0	0	0	0	0
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III

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

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	MELANIE JONES RECEIVED \$184,919 IN SEVERANCE PAYMENTS DURING CALENDAR YEAR 2023.
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	THE FOLLOWING INDIVIDUALS PARTICIPATED IN A SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLAN THAT WAS FROZEN DURING THE TAX YEAR: M. ALLISON HILL, MELANIE JONES, DOMINC "SHAWN" SALAMIDA AND SANDRA WHITAKER.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	✓	2	118,720	MARKET VALUE
21				
22				
23				
24				
25	✓	1	8,465	MARKET VALUE
26				
27				
28				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		✓
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	✓	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		✓
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - COLUMN B	THE AMOUNT IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

SCHEDULE O (Form 990) Department of 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 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047 2023 Open to Public Inspection
Name of the Organization LAKEVIEW CENTER, INC.		Employer Identification Number 59-0737872

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS	LIFEVIEW GROUP, INC., A FLORIDA CORPORATION NOT-FOR-PROFIT, IS THE SOLE MEMBER OF LAKEVIEW CENTER, INC. LIFEVIEW GROUP, INC. HAS THE RIGHT TO ELECT THE BOARD OF DIRECTORS OF LAKEVIEW CENTER, INC.
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	LIFEVIEW GROUP, INC. BEING THE SOLE MEMBER OF LAKEVIEW CENTER, INC. HAS THE RIGHT TO ELECT THE GOVERNING BODY OF LAKEVIEW CENTER, INC.
FORM 990, PART VI, LINE 7B - DECISIONS REQUIRING APPROVAL BY MEMBERS OR STOCKHOLDERS	THE FOLLOWING SHALL REQUIRE APPROVAL BY THE LIFEVIEW GROUP, INC., THE SOLE MEMBER, BOARD OF DIRECTORS: A. THE MEMBER SHALL ELECT THE DIRECTORS OF THE CORPORATION AT THE ANNUAL MEETING OF THE MEMBER FROM AMONG THOSE PERSONS NOMINATED BY THE MEMBER'S GOVERNANCE COMMITTEE. B. THE MEMBER MAY REMOVE A DIRECTOR OF THE CORPORATION WITH OR WITHOUT CAUSE WHENEVER SUCH ACTION WOULD BE IN THE BEST INTERESTS OF THE CORPORATION. C. THE MEMBER SHALL APPROVE ALL AMENDMENTS TO THE CORPORATION'S ARTICLES OF INCORPORATION AND BYLAWS BEFORE THEY MAY BECOME EFFECTIVE. D. THE MEMBER SHALL APPROVE THE APPOINTMENT BY THE BOARD OF THE CHIEF EXECUTIVE OFFICER OF THE CORPORATION. E. THE MEMBER, THROUGH ITS GOVERNANCE COMMITTEE, SHALL (I) RECOMMEND TO THE BOARD POLICIES AND PROCESSES DESIGNED TO PROVIDE FOR EFFECTIVE AND EFFICIENT GOVERNANCE OF THE CORPORATION; (II) REVIEW AND RECOMMEND A POSITION DESCRIPTION DETAILING RESPONSIBILITIES OF AND EXPECTATIONS FOR BOARD MEMBERS AND THE BOARD CHAIRPERSON; (III) RECOMMEND NOMINEES FOR ELECTION AND REELECTION ANNUALLY TO THE BOARD; (IV) CONDUCT A SUCCESSION PLANNING PROCESS FOR THE BOARD CHAIRPERSON AND OTHER BOARD LEADERS; (V) NOMINATE BOARD OFFICERS FOR ELECTION BY THE FULL BOARD, (VI) REVIEW THE CORPORATE BYLAWS ANNUALLY AND RECOMMEND ANY NEEDED CHANGES TO THE BOARD; (VII) ADVISE MANAGEMENT ON PLANS FOR BOARD EDUCATION, INCLUDING NEW MEMBER ORIENTATION, EDUCATION OF BOARD MEMBERS, AND AN ANNUAL BOARD RETREAT; AND (VIII) OVERSEE THE BOARD'S SELF-ASSESSMENT AND IMPROVEMENT PROCESS EVERY ONE OR TWO YEARS. F. THE MEMBER SHALL (I) CONSIDER AND APPROVE SALARIES AND OTHER FORMS OF COMPENSATION FOR THE OFFICERS OF THE CORPORATION IN CONJUNCTION WITH ITS ANNUAL REVIEW OF THE PRESIDENT OF THE MEMBER AND THE PRESIDENT'S EVALUATION OF THE OFFICERS OF THE MEMBER AND THE RELATED PARTIES; (II) REVIEW COMPENSATION, PRACTICES, FRINGE BENEFITS, EMPLOYEE HEALTH AND WELFARE SERVICES, EMPLOYEE INSURANCE PROGRAMS, AND EMPLOYEE RETIREMENT PROGRAMS. G. THE MEMBER SHALL (I) PROVIDE DIRECTION FOR THE IMPLEMENTATION OF THE CORPORATE STANDARDS OF CONDUCT, ASSURE CORPORATE ADHERENCE TO THE STANDARDS OF CONDUCT, AND ALL APPLICABLE LAWS, RULES AND REGULATIONS AND PRESENT AND RECOMMEND TO THE BOARD, AS APPROPRIATE, SUCH MEASURES AND ACTIONS AS MAY BE NECESSARY OR DESIRABLE TO ASSIST THE CORPORATION IN CONDUCTING ITS ACTIVITIES IN ACCORDANCE WITH THE HIGHEST ETHICAL AND LEGAL STANDARDS.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE FORM 990 IS PREPARED AND REVIEWED BY AN INDEPENDENT ACCOUNTING FIRM. THE 990 IS THEN REVIEWED BY THE ORGANIZATION'S MANAGEMENT PERSONNEL. ANY QUESTIONS AND CONCERNS THE ORGANIZATION'S MANAGEMENT PERSONNEL HAS ARE ADDRESSED AND ANY CORRECTIONS OR CLARIFICATIONS THAT NEED TO BE MADE ARE MADE. THE FINAL FORM 990 WITH ALL REQUIRED SCHEDULES IS THEN MADE AVAILABLE TO ALL VOTING MEMBERS OF THE BOARD PRIOR TO FILING THE 990 WITH THE IRS. ALL BOARD MEMBERS ARE INFORMED THAT A PAPER COPY OF THE FORM 990 IS AVAILABLE AT THE ORGANIZATION'S PRINCIPAL OFFICE.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	BOARD MEMBERS AND OFFICERS RECEIVE CORRESPONDENCE EACH YEAR THAT MUST BE COMPLETED AND SIGNED. THE CORRESPONDENCE INCLUDES A CONFLICT OF INTEREST QUESTIONNAIRE. OFFICERS AND KEY STAFF ALSO RECEIVE AN ATTESTATION FORM THAT MUST BE SIGNED CONFIRMING THAT THEY WILL DISCLOSE ANY CONFLICTS THAT VIOLATE THE ORGANIZATION'S POLICY. THE BOARD REVIEWS ALL CONFLICTS AND DETERMINES IF FURTHER ACTIONS NEED TO BE TAKEN.

Return Reference - Identifier	Explanation																													
FORM 990, PART VI, LINE 15A - & 15B - PROCESS TO ESTABLISH COMPENSATION	THE ORGANIZATION'S PROCESS FOR DETERMINING EXECUTIVE COMPENSATION BEGINS WITH THE EXECUTIVE COMPENSATION PHILOSOPHY THAT STRIVES TO ENSURE EXECUTIVES A COMPREHENSIVE, BALANCED, COMPETITIVE, FAIR AND EQUITABLE COMPENSATION PROGRAM THAT ALLOWS FOR RECOGNITION FOR PERFORMANCE, POSITION, TENURE, EDUCATION, AND EXPERIENCE; CONSIDERS THE IMPACT OF COMPETITIVE MARKETS AND INDUSTRY INCOME; PROVIDES SPECIFIC RECOGNITION AND INDIVIDUAL PERFORMANCE OF RESULTS; AND ENSURES RETENTION, STABILITY OF LEADERSHIP, AND COMPLIANCE WITH REGULATORY GUIDELINES. THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS IS RESPONSIBLE FOR ENSURING COMPLIANCE WITH THIS PHILOSOPHY AND FOR REVIEWING AND APPROVING IT EVERY THREE YEARS. ANNUALLY, THE CEO, IN CONSULTATION WITH THE BOARD COMPENSATION CONSULTANT, WILL MAKE RECOMMENDATIONS FOR COMPENSATION ADJUSTMENTS FOR THE EXECUTIVES. THE EXECUTIVE COMPENSATION COMMITTEE WILL REVIEW THE CEO'S RECOMMENDATIONS AND APPROVE OR MODIFY THEM. ANNUALLY, THE EXECUTIVE COMPENSATION COMMITTEE AND THE BOARD COMPENSATION CONSULTANT, WILL REVIEW THE COMPENSATION OF THE CEO AND REPORT ADJUSTMENTS TO THE BOARD OF DIRECTORS.																													
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE ORGANIZATION HAS ALL GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND THE ANNUAL FINANCIAL STATEMENTS ON FILE IN THE ACCOUNTING AND ADMINISTRATION DEPARTMENTS. ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.																													
FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES	<table><tr><th>(a) Description</th><th>(b) Total Expenses</th><th>(c) Program Service Expenses</th><th>(d) Management and General Expenses</th><th>(e) Fundraising Expenses</th></tr><tr><td>MEDICAL SERVICES</td><td>15,179,537</td><td>15,179,537</td><td>0</td><td>0</td></tr><tr><td>MENTAL/CHILD HEALTH SERVICES</td><td>626,603</td><td>625,805</td><td>798</td><td>0</td></tr><tr><td>PROFESSIONAL ADMIN SERVICES</td><td>445,884</td><td>170,504</td><td>275,380</td><td>0</td></tr><tr><td>Total</td><td>16,252,024</td><td>15,975,846</td><td>276,178</td><td>0</td></tr></table>					(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses	MEDICAL SERVICES	15,179,537	15,179,537	0	0	MENTAL/CHILD HEALTH SERVICES	626,603	625,805	798	0	PROFESSIONAL ADMIN SERVICES	445,884	170,504	275,380	0	Total	16,252,024	15,975,846	276,178	0
(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses																										
MEDICAL SERVICES	15,179,537	15,179,537	0	0																										
MENTAL/CHILD HEALTH SERVICES	626,603	625,805	798	0																										
PROFESSIONAL ADMIN SERVICES	445,884	170,504	275,380	0																										
Total	16,252,024	15,975,846	276,178	0																										
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	<table><tr><th>(a) Description</th><th>(b) Amount</th></tr><tr><td>NET ASSETS RELEASED FROM RESTRICTION</td><td>177,216</td></tr><tr><td>OTHER NET ASSET ADJUSTMENT</td><td>14,359</td></tr></table>					(a) Description	(b) Amount	NET ASSETS RELEASED FROM RESTRICTION	177,216	OTHER NET ASSET ADJUSTMENT	14,359																			
(a) Description	(b) Amount																													
NET ASSETS RELEASED FROM RESTRICTION	177,216																													
OTHER NET ASSET ADJUSTMENT	14,359																													

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

LAKEVIEW CENTER, INC.

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

59-0737872

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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
(1) CMHC HERNANDEZ HOUSE, INC. (59-2041794) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	LOW COST HOUSING	FL	501(C)(3)	10	LCI	✓	
(2) LAKEVIEW PLACE, INC. (59-2804577) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	LOW COST HOUSING	FL	501(C)(3)	10	LCI	✓	
(3) LAKEVIEW VILLA, INC. (59-2842486) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	LOW COST HOUSING	FL	501(C)(3)	10	LCI	✓	
(4) GLOBAL CONNECTIONS TO EMPLOYMENT (47-2592811) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	VOCATIONAL TRAINING	FL	501(C)(3)	7	LIFEVIEW	✓	
(5) LIFEVIEW GROUP, INC. (59-1469145) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	SUPPORTING ORG	FL	501(C)(3)	12 TYPE III-FI	N/A		✓
(6)							
(7)							

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	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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	1a	✓
b Gift, grant, or capital contribution to related organization(s)	1b	✓
c Gift, grant, or capital contribution from related organization(s)	1c	✓
d Loans or loan guarantees to or for related organization(s)	1d	✓
e Loans or loan guarantees by related organization(s)	1e	✓
f Dividends from related organization(s)	1f	✓
g Sale of assets to related organization(s)	1g	✓
h Purchase of assets from related organization(s)	1h	✓
i Exchange of assets with related organization(s)	1i	✓
j Lease of facilities, equipment, or other assets to related organization(s)	1j	✓
k Lease of facilities, equipment, or other assets from related organization(s)	1k	✓
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	✓
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	✓
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓
o Sharing of paid employees with related organization(s)	1o	✓
p Reimbursement paid to related organization(s) for expenses	1p	✓
q Reimbursement paid by related organization(s) for expenses	1q	✓
r Other transfer of cash or property to related organization(s)	1r	✓
s Other transfer of cash or property from related organization(s)	1s	✓

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) GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	E	12,437,504	FMV
(2) GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	L	3,923,956	FMV
(3) LAKEVIEW VILLA, INC	D	57,548	FMV
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2023, or fiscal year beginning 10/01, 2023, and ending 09/30, 20 24**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.**2023**

Name of filer

LAKEVIEW CENTER, INC.

EIN or SSN

59-0737872

Name and title of officer or person subject to tax

ERIC BARLEY, VICE PRESIDENT/CFO

Part I Type of Return and Return Information

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

1a Form 990 check here . . . ☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	
2a Form 990-EZ check here . . . ☐	b Total revenue, if any (Form 990-EZ, line 9) . . .	2b	
3a Form 1120-POL check here . . . ☐	b Total tax (Form 1120-POL, line 22) . . .	3b	
4a Form 990-PF check here . . . ☐	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b	
5a Form 8868 check here . . . ☐	b Balance due (Form 8868, line 3c) . . .	5b	
6a Form 990-T check here . . . ☒	b Total tax (Form 990-T, Part III, line 4) . . .	6b	0
7a Form 4720 check here . . . ☐	b Total tax (Form 4720, Part III, line 1) . . .	7b	
8a Form 5227 check here . . . ☐	b FMV of assets at end of tax year (Form 5227, Item D) . . .	8b	
9a Form 5330 check here . . . ☐	b Tax due (Form 5330, Part II, line 19) . . .	9b	
10a Form 8038-CP check here . . . ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . .	10b	

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

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

PIN: check one box only☒ I authorize FORVIS MAZARS

ERO firm name

to enter my PIN

3	7	8	7	2
---	---	---	---	---

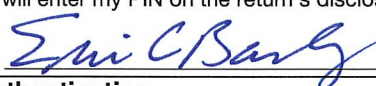
as my signature

Enter five numbers, but
do not enter all zeros

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

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

Signature of officer or person subject to tax



Date

4/23/25**Part III Certification and Authentication**

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

6	5	9	7	1	5	6	0	2	6	0
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

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

ERO's signature APRIL ARNOLO

Date

04/23/25**ERO Must Retain This Form — See Instructions**
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 31722T

Form **8879-TE** (2023)

PUBLIC DISCLOSURE COPY

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023Department of the Treasury
Internal Revenue ServiceFor calendar year 2023 or other tax year beginning 10/01, 2023, and ending 09/30, 20 24Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**Open to Public Inspection
for 501(c)(3)
Organizations Only**

A ☐ Check box if address changed. B Exempt under section ☒ 501(C)(3) ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a) ☐ 529A	Print or Type	Name of organization (☐ Check box if name changed and see instructions.) <u>LAKEVIEW CENTER, INC.</u> Number, street, and room or suite no. If a P.O. box, see instructions. <u>1221 W. LAKEVIEW AVENUE</u> City or town, state or province, country, and ZIP or foreign postal code <u>PENSACOLA, FL 32501-1836</u> C Book value of all assets at end of year <u>53,968,544</u>	D Employer identification number <u>59-0737872</u> E Group exemption number (see instructions) F ☐ Check box if an amended return.
--	----------------------	--	--

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university
☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) _____

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
 If "Yes," enter the name and identifying number of the parent corporation _____

L The books are in care of (SEE STATEMENT) Telephone number (850) 495-2321

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0
2	Reserved	2	
3	Add lines 1 and 2	3	0
4	Charitable contributions (see instructions for limitation rules)	4	0
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	0
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	0
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	0
9	Trusts. Section 199A deduction. See instructions	9	0
10	Total deductions. Add lines 8 and 9	10	0
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1	0
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	0
4	Other tax amounts. See instructions	4	0
5	Alternative minimum tax	5	0
6	Tax on noncompliant facility income. See instructions	6	0
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	0		
b	Other credits (see instructions)	1b	0		
c	General business credit. Attach Form 3800 (see instructions)	1c	0		
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	Total credits. Add lines 1a through 1d	1e			0
2	Subtract line 1e from Part II, line 7	2			0
3a	Amount due from Form 4255	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e	0		
f	Total amounts due. Add lines 3a through 3e	3f			0
4	Total tax. Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here	4	0		0
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5			0

Part III Tax and Payments (continued)

6a	Payments: Preceding year's overpayment credited to the current year . . .	6a		0
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b		0
c	Tax deposited with Form 8868	6c		0
d	Foreign organizations: Tax paid or withheld at source (see instructions) . . .	6d		0
e	Backup withholding (see instructions).	6e		0
f	Credit for small employer health insurance premiums (attach Form 8941) . .	6f		0
g	Elective payment election amount from Form 3800			0
h	Payment from Form 2439	6h		0
i	Credit from Form 4136	6i		0
j	Other (see instructions)	6j		0
7	Total payments. Add lines 6a through 6j	7		0
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	8		0
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		0
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		0
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax 0 Refunded	11		0

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
1 At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		✓
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4 Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
	\$	
	\$	
	\$	
	\$	
6a Reserved for future use		
b Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

(SEE STATEMENT)

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No	
Paid Preparer Use Only	Print/Type preparer's name APRIL ARNOLD	Preparer's signature APRIL ARNOLD	Date 04/23/25	Check ☐ if self-employed	PTIN P01559426
	Firm's name FORVIS MAZARS			Firm's EIN 44-0160260	
	Firm's address 120 E PALMETTO PARK ROAD SUITE 403, BOCA RATON, FL 33432			Phone no. (561) 299-1820	

Return Reference - Identifier	Explanation
BOOK CARE - NAME AND ADDRESS	DOREEN DRIMMIE, 1221 W. LAKEVIEW AVENUE, PENSACOLA, FL 32501-1836

Return Reference	Amount	Explanation
990-T CORE FORM		
FORM 990-T, PART V, N/A	0	THE TAXPAYER DOES NOT HAVE ANY ACTIVITIES GENERATING UNRELATED BUSINESS TAXABLE INCOME (AS DEFINED IN IRC §512(A)) IN THE CURRENT YEAR. FORM 990-T IS BEING FILED TO COMMENCE RUNNING ON THE PERIOD UNDER THE STATUTES OF LIMITATION FOR REPORTING UNRELATED BUSINESS INCOME.

LIFVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2025 AND 2024



LIFVIEW GROUP, INC. AND SUBSIDIARIES
PENSACOLA, FLORIDA
CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2025 AND 2024

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LIFVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2025 AND 2024

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INDEPENDENT AUDITORS' REPORT

Management and the Board of Directors
LifeView Group, Inc. and Subsidiaries
Pensacola, Florida

Opinion

We have audited the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheets as of September 30, 2025 and 2024, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company at September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Management's Responsibility for the Consolidated Financial Statements

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

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the consolidated 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 consolidated 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 consolidated 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 the Company'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate that raise substantial doubt about the Company'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 audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The DUI School and Access Behavioral Health (Regulatory Basis) supplementary information are presented on pages 41 through 48 for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated 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 consolidated 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 consolidated 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*, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 49 through 61 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying schedule of functional revenues and expenses (regulatory basis), schedule of state earnings (regulatory basis), schedule of related-party transaction adjustments (regulatory basis) and schedule of bed-day availability payments are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audits of the consolidated financial statements, and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we also have issued our report dated January 27, 2026 on our consideration of the Company's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Company's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control over financial reporting and compliance.



Pensacola, Florida
January 27, 2026

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheets

(Dollars in Thousands)

September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 36,109	\$ 23,965
Accounts receivable:		
Client accounts receivable, net	1,417	1,361
Governmental funding sources receivable	11,020	9,830
Vocational service contracts receivable	16,705	22,769
Other accounts receivable	<u>1,935</u>	<u>1,320</u>
Total accounts receivable	31,077	35,280
Inventories	587	699
Prepaid expenses	<u>2,122</u>	<u>1,763</u>
Total current assets	<u>69,895</u>	<u>61,707</u>
Noncurrent assets:		
Property and equipment, net	32,403	33,820
Leases right-of-use assets	5,028	4,215
Other assets	<u>135</u>	<u>114</u>
Total noncurrent assets	<u>37,566</u>	<u>38,149</u>
Total assets	<u><u>\$ 107,461</u></u>	<u><u>\$ 99,856</u></u>

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

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheets

(Dollars in Thousands)

September 30, 2025 and 2024

(Continued)

	<u>2025</u>	<u>2024</u>
Liabilities and net assets		
Current liabilities:		
Accounts payable	\$ 6,714	\$ 5,430
Accrued liabilities	21,355	21,078
Current portion of long-term debt	49	45
Current portion of lease obligation	1,826	1,578
Accrued compensated absences	<u>4,189</u>	<u>3,738</u>
Total current liabilities	34,133	31,869
Noncurrent liabilities:		
Long-term debt, less current portion	34,927	34,877
Lease obligation, less current portion	<u>3,076</u>	<u>3,115</u>
Total noncurrent liabilities	38,003	37,992
Total liabilities	<u>72,136</u>	<u>69,861</u>
Net assets:		
Without donor restrictions	33,904	28,551
With donor restrictions	<u>1,421</u>	<u>1,444</u>
Total net assets	<u>35,325</u>	<u>29,995</u>
Total liabilities and net assets	<u><u>\$ 107,461</u></u>	<u><u>\$ 99,856</u></u>

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

LifeView Group, Inc. and Subsidiaries

**Consolidated Statements of Operations
and Changes in Net Assets**
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Revenue and other support without donor restrictions:		
Federal, state, and local financial awards	\$ 59,871	\$ 58,054
Net client service fees	22,756	22,094
Vocational service contracts	135,663	114,847
Contract revenue	25,716	33,967
Other revenue and support	894	835
Total revenues and other support without donor restrictions	<u>244,900</u>	<u>229,797</u>
Net assets released from donor restrictions:		
Satisfaction of program restrictions	<u>185</u>	<u>141</u>
Expenses:		
Salaries and wages	123,607	114,787
Fringe benefits	36,271	33,383
Building occupancy	7,349	6,988
Professional fees	5,762	4,592
Contract medical services	13,941	15,179
Travel	2,433	2,024
Equipment costs	5,799	5,305
Food services	2,437	2,252
Medical/pharmacy services	13,264	12,993
Subcontracted services	17,609	16,749
Insurance	2,238	1,733
Depreciation	2,209	2,572
Other operating expenses	5,282	5,366
Total expenses	<u>238,201</u>	<u>223,923</u>
Income from operations	6,884	6,015
Nonoperating income (expense):		
Investment income	460	299
Interest expense	(1,991)	(2,048)
Total nonoperating expense, net	<u>(1,531)</u>	<u>(1,749)</u>
Excess of revenues, reclassifications and other support over expenses	5,353	4,266

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

LifeView Group, Inc. and Subsidiaries

**Consolidated Statements of Operations
and Changes in Net Assets**
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

(Continued)

	<u>2025</u>	<u>2024</u>
Net assets without donor restrictions:		
Excess of revenues, reclassifications and other support over expenses	<u>\$ 5,353</u>	<u>\$ 4,266</u>
Change in net assets without donor restrictions	<u>5,353</u>	<u>4,266</u>
Net assets with donor restrictions:		
Contributions	162	155
Net assets released from donor restrictions	<u>(185)</u>	<u>(141)</u>
Change in net assets with donor restrictions	<u>(23)</u>	<u>14</u>
Change in net assets	5,330	4,280
Net assets at beginning of year	<u>29,995</u>	<u>25,715</u>
Net assets at end of year	<u><u>\$ 35,325</u></u>	<u><u>\$ 29,995</u></u>

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

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating activities		
Change in net assets	\$ 5,330	\$ 4,280
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	2,209	2,572
Amortization of debt issuance costs	100	100
Changes in operating assets and liabilities:		
Client accounts receivable	(56)	(461)
Governmental funding sources receivable	(1,190)	(1,096)
Vocational service contracts receivable	6,064	(9,123)
Other accounts receivable	(615)	(87)
Inventories	112	285
Prepaid expenses	(359)	(12)
Other assets and liabilities	(636)	192
Accounts payable	1,284	2,195
Accrued liabilities	486	(1,620)
Accrued compensated absences	451	236
Net cash provided by (used in) operating activities	<u>13,180</u>	<u>(2,539)</u>
Investing activities		
Purchases of property and equipment, net of disposals	(770)	(5,424)
Maturities of short-term investments	<u>—</u>	<u>277</u>
Net cash used in investing activities	<u>(770)</u>	<u>(5,147)</u>

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

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

(Continued)

	<u>2025</u>	<u>2024</u>
Financing activities		
Repayments of long-term debt	\$ (46)	\$ (41)
Principal payments on finance lease liabilities	<u>(220)</u>	<u>(220)</u>
Net cash used in financing activities	<u>(266)</u>	<u>(261)</u>
 Net change in cash and cash equivalents	 12,144	 (7,947)
Cash and cash equivalents at beginning of year	<u>23,965</u>	<u>31,912</u>
 Cash and cash equivalents at end of year	 <u>\$ 36,109</u>	 <u>\$ 23,965</u>
 Supplemental disclosure of cash flow information		
Interest paid	<u>\$ 1,991</u>	<u>\$ 2,072</u>
 Supplemental disclosure of noncash investing and financing activities		
Noncash principal repayment on long-term debt	<u>\$ -</u>	<u>\$ 1,500</u>
Noncash principal repayment on long-term debt, operating leases	<u>\$ 539</u>	<u>\$ -</u>

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

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

1. Organization and Summary of Significant Accounting Policies

Organization

LifeView Group, Inc. (LGI or the Company), a nonprofit organization, was incorporated in 2021 to purchase Lakeview Center, Inc. (the Center) and its affiliates, Global Connections to Employment, Inc. (GCE), CMHC Hernandez House, Inc., Lakeview Place, Inc., Lakeview Villas, Inc. (the 3 collectively -HUDs). The Center was acquired pursuant to the Member Substitution Agreement. LGI is the sole member of GCE and the Center. The Center is the sole member of the HUDs. CMHC Hernandez House, Inc. is no longer active.

Lakeview Center, Inc., a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. The mission of the Center, including all of its subsidiaries, is to help people through life's journey by providing behavioral health services, and child protective services. Lakeview Place, Inc. and CMHC Hernandez House, Inc. are U.S. Department of Housing and Urban Development (HUD) multi-unit dwellings owned by the Center that provide housing facilities and services to people diagnosed with mental illness. The contract for CMHC Hernandez House, Inc. ended September 30, 2021. Subsequent to September 30, 2021, the operations of CMHC Hernandez House, Inc. have been included in the Center operations. Lakeview Villa, Inc. is a HUD apartment complex owned by the Company that provides low-cost housing facilities and services to persons with chronic mental illness. Global Connections to Employment, Inc. is a nonprofit organization and its mission is to employ people with disabilities and provide vocational services.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of LifeView Group, Inc. and its related entities: Lakeview Center, Inc.; Global Connections to Employment, Inc.; Lakeview Villa, Inc.; and Lakeview Place, Inc. All inter-entity transactions have been eliminated in consolidation.

Operating and Nonoperating Activities

The Company's primary mission is to provide a broad range of behavioral health services, vocational services, and child protective services to citizens of the region and nationally, across 14 states and the District of Columbia. Activities directly associated with the furtherance of this purpose are considered to be operating activities. Other activities that result in gains or losses unrelated to the Company's primary mission are considered nonoperating.

Use of Estimates

The preparation of these consolidated financial statements in conformity with generally accepted accounting principles in the United States of America (GAAP) requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. Accordingly, actual results may differ from those estimates.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

1. Organization and Summary of Significant Accounting Policies (continued)

Net Assets

The Company reports information regarding financial position and activities according to two classes of net assets: with and without donor restriction. Net assets are classified based on the existence or absence of donor-imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

The net asset categories reflected in the accompanying consolidated financial statements are as follows:

- *Without donor restriction* – Net assets that are free of donor-imposed restrictions, including all revenues, expenses, gains, and losses that are not changes in net assets with donor restrictions.
- *With donor restriction* – Net assets whose use by the Company is limited by donor-imposed stipulations that may or may not expire by passage of time or that can or cannot be fulfilled or removed by action of the Company pursuant to those stipulations.

Contributions

The Company records contributions as being with or without donor restriction depending on the existence and/or nature of any donor or grantor restrictions.

Cash Equivalents

The Company considers all highly liquid investment instruments with maturities of three months or less when purchased to be cash equivalents. Cash deposits are federally insured in limited amounts. As of September 30, 2025 and 2024, LGI holds one certificate of deposit with an original maturity of 90 days that is classified within cash equivalents.

Net Client Service Revenue and Accounts Receivable

Accounts receivable relating to net client service revenue are based upon the estimated amounts expected to be paid from patients and third-party payors. Opening balances for client accounts receivable totaled \$1,361 and \$900 at October 1, 2024 and 2023, respectively.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

September 30, 2025 and 2024

1. Organization and Summary of Significant Accounting Policies (continued)

Allowance for Credit Losses

Accounts receivable are written off after collection efforts have been followed in accordance with the Company's policies. Accounts written off as uncollectible are deducted from the allowance for uncollectible accounts and subsequent recoveries are added. Periodically, management assesses the adequacy of the allowance for uncollectible accounts based upon historical write-off experience by payor category, current conditions and reasonable and supportable forecasts. The results of this review are then used to make any modifications to the provision for credit losses to establish an appropriate allowance for uncollectible receivables.

Contract and Other Receivables

Receivables for contracted services are typically deemed wholly collectible as they are due from governmental units, grantors, and third-party paying agencies. Opening balances for contract and other accounts receivable totaled \$33,919 and \$25,113 at October 1, 2024 and 2023, respectively.

Inventories

Inventories (primarily pharmaceutical inventories) are stated at the lower of cost (average cost method) or net realizable value using the first-in, first-out method.

Property and Equipment

Property and equipment acquisitions are recorded at historical cost. Property and equipment donated to the Company are recorded at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line- method. Estimated useful lives of depreciable assets are as follows:

Buildings	40 years
Building and land improvements	10–20 years
Furniture and equipment	3–7 years
Technology	5–10 years

Accrued Compensated Absences

Employees are entitled to accumulate a limited amount of earned but unused annual leave. Accordingly, the Company records an accrual for earned, unused, vested annual leave in accordance with the Company's policy. Upon separation from the Company, employees are entitled to this amount of unused vested leave.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

1. Organization and Summary of Significant Accounting Policies (continued)

Net Client Service Fees

The Company has agreements with third-party payors that provide payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per completion of service, reimbursed costs, and discounted charges. Net client service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. The Company accepts clients in immediate need of care, regardless of their ability to pay, and serves certain clients whose care costs are not paid at established rates, including those sponsored under government programs such as Medicare and Medicaid, those sponsored under private contractual agreements, charity clients, and other uninsured clients who have limited ability to pay. The Company recognizes client service fee revenue associated with clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients who do not qualify for charity care, revenue is recognized on the basis of discounted rates in accordance with the Company's policy.

A summary of the payment arrangements with major third-party payors follows:

Medicare – Client services rendered to Medicare program beneficiaries are reimbursed under a fee-for-service methodology.

Medicaid – Client mental health and substance abuse services rendered to Medicaid program beneficiaries are reimbursed under a capitated arrangement.

Other – The Company has also entered into payment agreements with certain insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Company under these agreements includes prospectively determined rates and discounts from established charges.

Charity Care

Quality care is provided to all persons requiring immediate treatment regardless of their ability to pay. An individual is classified as a charity client by reference to certain established policies of the Company. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a client's ability to pay, the Company utilizes the most recently published federal poverty income guidelines, but also includes certain cases where incurred charges are significant when compared to income. These charges are subtracted in the net client service fees calculation.

The Company estimates the direct and indirect costs of providing charity care by applying a cost to gross charges ratio to the gross uncompensated charges associated with providing charity care to clients. The cost of providing charity care was \$4,597 and \$5,037 for the years ended September 30, 2025 and 2024, respectively.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

1. Organization and Summary of Significant Accounting Policies (continued)

Medicaid Managed Medical Assistance Contract Revenue

The Company is licensed as a prepaid limited health services organization pursuant to Chapter 636, *Florida Statutes*. Effective August 1, 2014, the Company, doing business as Access Behavioral Health, was awarded contracts with the Medicaid Managed Medical Assistance Plan (the MMA Plan). The Company receives a per-member per-month rate to provide mental health and substance abuse services to an annual average of 97,313 Medicaid beneficiaries in Florida's Regions 1 and 2. Amounts received are recognized as contract revenue during the period in which the Company is obligated to provide services to beneficiaries. Approximately \$25,020 and \$31,054 was recognized as revenue under the MMA Plan during the years ended September 30, 2025 and 2024, respectively.

Medicaid Managed Medical Assistance Plan Costs

The Company is directly responsible for providing mental health and substance abuse services to beneficiaries residing in Escambia, Santa Rosa, and Walton counties, representing approximately 62% of the covered lives under the MMA Plan. The Company has entered into subcontracts with three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in the other counties in these Regions. These subcontracts are typically on a full-risk capitated basis. The mental health services covered under the MMA Plan are generally the same as those covered under the Medicaid fee-for-service program. Covered services include inpatient psychiatric care, outpatient care, substance abuse, and physician services. The majority of services for which the Company is directly responsible are provided within its own service delivery system; however, some services are sub-contracted on a fee-for-service basis with local area hospitals and providers.

Income Taxes

The Company and its related entities are exempt from federal income taxes under Section 501(a) as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and are also exempt from state income taxes.

Cost Allocation

The Company uses several methods to allocate organization and overhead costs among program and support areas. Workers' compensation is allocated based on industry standard rates and salary expense. Unemployment and health plan expenses are allocated based on personnel cost and plan participation, respectively.

Administrative costs are allocated using the methodology for the federal indirect rate calculation. Property and auto insurances are allocated proportionately among those who benefit from the asset covered. General liability uses a staff-based allocation.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

1. Organization and Summary of Significant Accounting Policies (continued)

Leases

The Company's leases are primarily for real estate and vehicles. The Company determines if an arrangement is a lease at contract inception. Lease assets and lease liabilities are recognized based on the present value of the lease payments over the lease term at the commencement date. Because most of the leases do not provide an implicit rate of return, the Company used a risk-free rate based on the daily treasury yield curve at lease commencement in determining the present value of lease payments.

Most leases include one or more options to renew, with renewal terms that can extend the lease term from months to years. The exercise of such lease renewal options is generally at the Company's sole discretion. For purposes of calculating lease liabilities, lease terms include options to extend or terminate the lease when it is reasonably certain that option will be utilized.

Leases with a lease term of 12 months or less at commencement are not recorded on the consolidated balance sheets. Lease expense for these arrangements is recognized on a straight-line basis over the lease term.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

2. Cash and Investments

The composition of cash and short-term investments is as follows:

	September 30,	
	2025	2024
	<u> </u>	<u> </u>
Cash and cash equivalents	<u>\$ 36,109</u>	<u>\$ 23,965</u>

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

3. Concentrations of Credit Risk

Revenue and Accounts Receivable

The Company receives client service fees revenue from three primary sources: Medicaid and Medicare, other third-party payors, and client payments. The following indicates the applicable percentages of accounts receivable from those sources:

	September 30,	
	2025	2024
Medicaid and Medicare	25%	32%
Other third-party payors	57%	58%
Client payments	18%	10%
	<u>100%</u>	<u>100%</u>

Depository Risk

The Company maintains cash balances with various financial institutions. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation up to certain limits. At September 30, 2025, the Company had \$36,533 held by financial institutions in excess of insured limits.

4. Property and Equipment

Major classifications of property and equipment are summarized as follows:

	September 30,	
	2025	2024
Buildings and improvements	\$ 27,386	\$ 26,618
Furniture and equipment	796	2,910
Technology	9,051	8,832
	<u>37,233</u>	<u>38,360</u>
Less accumulated depreciation	(7,529)	(6,985)
	<u>29,704</u>	<u>31,375</u>
Land	2,445	2,445
Construction-in-progress	254	-
	<u>\$ 32,403</u>	<u>\$ 33,820</u>

Total depreciation expense amounted to \$2,209 and \$2,572 for the years ended September 30, 2025 and 2024.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

5. Long-Term Debt

Long-term debt consists of the following:

	September 30,	
	2025	2024
Note payable to HUD, interest at 9.0%, monthly payments of \$5,000 including interest, secured by real property, maturing May 2032	\$ 308	\$ 340
Note payable to HUD, interest at 8.375%, monthly payments of \$2,000 including interest, secured by real property, maturing March 2032	115	129
Series 2021A Bonds payable, issued by Florida Development Finance Corp and purchased by Bank of America, interest at 6.0% on \$7,790 and 6.25% on \$14,120, maturity date August 2041 and 2051, respectively; interest payment of \$1,350 to be paid semi-annually	21,910	21,910
Series 2021B Bonds payable, issued by Florida Development Finance Corp. under the Master Indenture and purchased by Baptist Health Care Corporation (BHCC), interest at 4.45% through September 30, 2026 and increasing thereafter, maturity date August 2031; interest payment of \$634 to be paid semi-annually	13,500	13,500
Total debt	35,833	35,879
Less: unamortized issuance costs	(857)	(957)
Total debt, net of issuance costs	34,976	34,922
Less: current portion	(49)	(45)
Total long-term debt, net	\$ 34,927	\$ 34,877

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

5. Long-Term Debt (continued)

Following are maturities of long-term debt for each of the next five years ended September 30th and thereafter:

	Amount
2026	\$ 49
2027	54
2028	59
2029	64
2030	70
Thereafter	<u>35,537</u>
Total	<u><u>\$ 35,833</u></u>

The Series 2021A and 2021B bonds were issued under a Bond Trust Indenture dated as of September 1, 2021, by and between the Issuer and Regions Bank, as bond trustee. The Bond Trust Indenture requires certain covenants and reporting requirements to be met.

6. Leases

Operating leases consist of the following:

	September 30,	
	2025	2024
Operating lease right-of-use (ROU) assets	<u>\$ 4,789</u>	<u>\$ 3,785</u>
Current portion of operating lease obligation	\$ 1,606	\$ 1,362
Operating lease obligation, less current portion	<u>3,023</u>	<u>2,843</u>
Total operating lease liabilities	<u><u>\$ 4,629</u></u>	<u><u>\$ 4,205</u></u>

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

6. Leases (continued)

Lease expense for lease payments is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	Years Ended September 30,	
	2025	2024
Operating lease expense	\$ 1,007	\$ 1,054
Short-term lease expense	229	254
Total operating lease expense	<u>\$ 1,236</u>	<u>\$ 1,308</u>

Operating leases weighted-average remaining lease term and weighted-average discount rate are as follows:

	September 30,	
	2025	2024
Weighted-average remaining lease term	3.49 years	3.66 years
Weighted-average discount rate	1.35%	1.78%

The following table summarizes the maturity of lease liabilities under operating leases for the next five years and the years thereafter, as of September 30:

	Operating Leases
2026	\$ 1,606
2027	1,307
2028	1,293
2029	633
2030	122
Total lease payments	4,961
Less: imputed interest	(332)
Total operating lease liabilities	<u>\$ 4,629</u>

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

6. Leases (continued)

Supplemental cash flow information related to operating leases are as follows:

	Years Ended September 30,	
	2025	2024
Cash paid for amounts included in the measurements of operating lease liabilities:		
Operating cash flows from operating leases	\$ 1,619	\$ 1,421

Rent expense for the years ended September 30, 2025 and 2024 amounted to \$1,667 and \$1,776, respectively.

Finance leases consist of the following:

	September 30,	
	2025	2024
Finance lease ROU assets	\$ 239	\$ 430
Current portion of finance lease obligation	\$ 220	\$ 216
Finance lease obligation, less current portion	53	272
Total finance lease liabilities	\$ 273	\$ 488

Finance leases weighted-average remaining lease term and weighted-average discount rate are as follows:

	September 30,	
	2025	2024
Weighted-average remaining lease term	1.25 years	2.25 years
Weighted-average discount rate	1.37%	1.37%

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

6. Leases (continued)

The following table summarizes the maturity of lease liabilities under finance leases for the next five years and the years thereafter, as of September 30, 2025:

2026	\$	220
2027		55
Total lease payments		275
Less: imputed interest		(2)
Total finance lease liabilities	\$	273

Supplemental cash flow information related to finance leases are as follows:

	Years Ended September 30,	
	2025	2024
Cash paid for amounts included in the measurement of finance lease liabilities:		
Financing cash flows from finance leases	\$ 220	\$ 220

Both operating and finance leases are included in the financial statement caption lease obligation.

7. Sources of Revenue

Federal, state, and local financial awards

The Company receives funding from several Government and other agencies to provide behavioral health and child protective services to clients in a four-county region. This revenue is predominantly deemed to be unconditional contribution revenue and not governed under the Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers* (Topic 606) (ASC 606) guidance. The contractual obligations with these payors are met as services are provided. These contracts are billed monthly. The Company expects to be paid for all services provided. Adjustments are made as they arise for any services that will not be reimbursed.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

7. Sources of Revenue (continued)

Conditional Grant Obligations

The Company has two conditional capital grants to support its facilities and services:

Century Grant – a \$2,000 grant from the Escambia County Health Facilities Authority received in August 2018 to expand the healthcare and mental health facility located in Century, Florida. The grant is conditional upon the organization providing enhanced healthcare and mental health services at the facility for a 10-year period. Revenue is recognized for the Century grant as services are performed.

State of Florida Grant – a \$2,150 grant from the Department of Children and Families received in June 2024 to expand and renovate the Short-Term Residential Treatment (SRT) facility. The grant is conditional upon the organization providing psychiatric services at the facility for a 20-year period. Revenue is recognized ratably over the term as services are performed.

Both grants are recorded as deferred revenue in accordance with Accounting Standards Update No. 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC 958-605) and are recorded within the financial statement caption accrued liabilities. For the years ended September 30, 2025 and 2024, the Company recognized \$308 and \$236 in revenue related to conditional grant obligations, respectively.

The Company remains obligated to meet the performance conditions for the duration of the respective grant terms. Failure to meet these conditions could result in repayment obligations as stipulated in the grant agreements.

Net Client Service Revenue

The Company's client service revenues are related to contracts with clients in which the performance obligation is to provide behavioral health care services. Revenues are recorded during the period when the obligations are satisfied. The obligations are generally satisfied over a day or more for residential or inpatient programs or less for outpatient services. The contractual relationships with clients often involve a third-party payor and the transaction prices for the services provided are dependent upon the terms provided by or negotiated with the third-party payors. The payment arrangements with third party payers for services provided to clients are typically for rates lower than the customary and standard fees. The differences in these rates are considered to be explicit price concessions.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

7. Sources of Revenue (continued)

Net Client Service Revenue (continued)

Client service revenue is based upon the estimated amounts expected to be received from the clients and any third-party payors. Explicit price concessions are estimated at the time revenue is recorded and may be adjusted in future periods. The Company elected to use the portfolio approach to assess collectability due to the large volume of similar contracts with similar classes of customers. The effect of applying the portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all contracts (which are at the patient level) by the particular payor or group of payors will result in the recognition of the same amount of patient service revenue as applying the analysis at the individual patient level.

Net client service fee revenue is not recognized for those clients that qualify for charity under the Company's charity care policies. For all others, service fee revenue, net of explicit price concessions and other deductions recognized from major payor sources is as follows:

	Years Ended September 30,	
	2025	2024
Third-party payors, net of deductions	\$ 19,493	\$ 18,436
Self-pay clients, net of deductions	3,263	3,658
	<u>\$ 22,756</u>	<u>\$ 22,094</u>

Revenues from the Medicare and Medicaid programs accounted for approximately 32% and 39% of the Company's net client service fees for the years ended September 30, 2025 and 2024, respectively. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Changes in the Medicare and Medicaid programs and the reduction of funding levels could have an adverse impact on the Center.

Vocational Service Contracts

The Company's vocational service revenues generally relate to contracts with federal, state or local customers in which the performance obligation is to provide various "bundled" type services to our customers. The Company has contractual obligations to provide services as outlined in the statement of work within each formal contract. Although the services within each business line are distinct, they are bundled services transferred consecutively on a monthly basis as a line of business. The lines of business consist of business services, custodial services, food services, facilities maintenance, health care, environmental services, information technology, as well as employment support services. The performance obligations for vocational contracts are spelled out in the contract either in the performance work statement or other applicable section of the contract.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

7. Sources of Revenue (continued)

Vocational Service Contracts (continued)

These bundled services are invoiced each month at the contract price over the life of the contract period. Revenues for these services are recognized on a monthly basis as the services are performed.

Vocational service revenue from major payor source is as follows:

	Years Ended September 30,	
	2025	2024
Federal	\$ 132,792	\$ 112,130
State	2,137	1,952
Local	670	716
Other	64	49
	<u>\$ 135,663</u>	<u>\$ 114,847</u>

For vocational service revenue, each distinct service is satisfied over time and the measurement of progress toward satisfaction of the performance obligation is the same for each of the services in the series (monthly services) in accordance with the contracts in place. Each contract for the above series of services (business line) delivers the services over an annual or multi-year period and is measured monthly, consistent with the billing for these services. Each line of business is considered a series of distinct services performed and treated as a single performance obligation that is set each month as services are provided.

The monthly payment and methodology are fixed in each contract. All business lines and other services in each contract are valued at their standalone value of the service in the contract. There are no instances where a service or product is provided at no value or a value below its standalone value (discounted) as stated in a contract. Each business line has a fixed price that is recognized over the period the performance obligation is met. Contracts with time and materials (T&M) provisions have the hourly rate and materials recorded at their standalone value and are not discounted as a part of the overall contract. As nearly all contracts are with government/state organizations, collectability is assured as we have nearly no history of uncollectible amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

Contract Revenue

The Company, as a managed care provider, receives payments under an agreement with Medicaid Managed Healthcare prepaid health plans (MMA plans), which obligates the Company to stand ready to provide or obtain services for qualified beneficiaries (individuals who enroll with an MMA plan). The qualified beneficiaries sign up with the MMA plans to participate in such a health plan. These payments are referred to as capitation fees. The payment is calculated using a per member per month rate (PMPM rate) for each qualified beneficiary.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

September 30, 2025 and 2024

7. Sources of Revenue (continued)

Contract Revenue (continued)

The Company has two performance obligations related to Managed Care contract revenue that are both paid through capitation revenues: administrative services and behavioral healthcare services.

The first is the administrative services component of the MMA Plan in the amount of 12.5% of the capitation revenue which is for the administrative, recordkeeping and other services of the plan activities. All these services are not considered distinct individually but are a series of services delivered simultaneously each month as a single performance obligation. Like the capitation revenue described above and below for providing healthcare services, the administrative services are also stand ready obligations recognized over time.

The second performance obligation is for healthcare services as detailed above. These are stand-alone performance obligations and although they may incorporate several different lines of services, they are deemed a single performance obligation delivered over time as measured each month.

Transaction price considerations include monthly capitation payment, retroactive adjustments, incentive payments and other risk pool adjustments.

The capitation fees do not vary with the volume of behavioral health services provided and are exclusive of any client copayments or deductibles under their respective plans. Therefore, the Company bears the risk of providing goods and services or contracting for services that the beneficiary is entitled to receive.

In addition to the capitation fees, the amount of contract revenue may be affected by factors such as reinsurance recoveries, retroactive adjustments for member eligibility, risk pools adjustments such as financial incentives and quality targets, and other adjustments. The Company has concluded that based on the immaterial nature of the adjustments no variable consideration need be included in the transaction price related to the capitation fees.

The contracts specify that 12.5% of the capitation fees are related to administrative services and 87.5% of the fees are related to the remaining healthcare services therefore the Company has allocated the transaction price to the two performance obligations based on the terms of the contract.

Capitation arrangements represent a stand-ready obligation to provide services to qualified beneficiaries. The Company recognizes monthly capitation fees as Managed Care contract revenue over time when the periods for which the qualified beneficiary is entitled to services are completed.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

8. In-Kind Contributions

In-kind contributions and expenses represent the value assigned to donated prescription drugs from the State of Florida. In-kind contributions are recognized if the services or goods received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind contributions for the years ended September 30, 2025 and 2024 amounted to \$188 and \$167, respectively, and are included in other revenue and support, with related expenses in medical/pharmacy and donated items in the accompanying consolidated statement of operations and changes in net assets.

9. Retirement Plan

The Company provides a tax deferred annuity 403(b) retirement plan (Plan) to all eligible employees. Employees who work a minimum of 20 hours per week are eligible to participate in the Plan after completing one year of employment. Voluntary employee contributions are allowed to the extent permitted by law. The Company matched 50% of each eligible participant's pay period contribution to the Plan up to 3% of each eligible participant's compensation. In compliance with Internal Revenue Service regulations, employer contributions for eligible participants vest under a six-year graduated vesting schedule. Plan expense for the years ended September 30, 2025 and 2024 amounted to \$1,497 and \$1,341, respectively.

10. Support from the State of Florida Requiring Match

The Company received a substantial portion of its support from the state of Florida under grant contract number AO110 with the Big Bend Community Based Care, Inc. d/b/a NWF Health Network. This contract must be renegotiated annually. The contract required a 17.02% for 2025 and 13.87% for 2024 local match for certain community mental health services. This local match requirement has been met for 2025 and 2024.

11. Net Assets with Donor Restriction

Net assets with donor restrictions as of September 30, 2025 and 2024 were \$1,421 and \$1,444, respectively, the majority of which relate to crisis and children's services.

12. Commitments and Contingencies

The Company carries general and professional liability insurance from an unrelated commercial insurance carrier with coverage up to \$2,000 per occurrence and \$4,000 in the aggregate, on a claims-made basis, and employee benefits liability insurance with coverage up to \$1,000 per occurrence and \$1,000 in the aggregate. In addition, the Company has an excess coverage policy. The Company is involved in various lawsuits and claims incidental to the normal course of its operations. The Company may be liable for losses in excess of the amounts recorded at September 30, 2025; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

12. Commitments and Contingencies (continued)

In 2021, GCE was served a Civil Investigative Demand (CID) by a U.S. Attorney's Office and a criminal matter grand jury subpoena, both related to GCE's contracts with the Department of Defense Manpower Data Center. GCE has cooperated in these matters by providing responses and documentation as requested. The Company continues to work toward resolution of this matter.

BHCC has retained certain liabilities related to the investigation to the extent they arose prior to the sale or arose from activity prior to the sale.

The Center is self-insured for employees' medical insurance claims. The Company carries stop-loss insurance coverage with annual limits of \$300 per participant and \$16,073 in the aggregate. GCE is fully insured for full-time employees and part time employees. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

The Company has established multiple irrevocable standby letters of credit: one in the amount of \$185 with the Company's previous administrator for workers' compensation claims as the named beneficiaries; one each for \$367 and \$368 with the insurance providers for the Access Behavioral Health (ABH) managed medical advantage plan; and one for \$1,675 with the Company's current administrator for workers' compensation claims as the named beneficiary. The Company, under its workers' compensation policies, is responsible to pay all individual claims up to \$250 each, as well as certain administration costs to its claims administrators. Should the Company default on any of these payments, the letter of credit guarantees the claims administrators' payment of any outstanding amounts.

At September 30, 2025 and 2024 the Company has a line of credit arrangement of \$10,000. The line of credit is secured by a parity Obligation issued under the Master Indenture related to the bonds issued. This line of credit has no outstanding balance as of September 30, 2025 and 2024.

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, such claims, if any, should not have a material adverse effect on the consolidated financial position, results of operations, or cash flows of the Company.

The Company reports its wages to various states for unemployment compensation purposes, as a reimbursable employer if available. Reimbursable employers compensate prior employees only when a claim has been made with these states. In the opinion of management, no material claims were outstanding that had not been reserved for at September 30, 2025 and 2024.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

September 30, 2025 and 2024

13. Financial Assets and Liquidity Resources

The financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital expenditures were as follows:

	September 30,	
	2025	2024
Cash and cash equivalents	\$ 36,109	\$ 23,965
Accounts receivable	31,077	35,280
Total financial assets	67,186	59,245
Less amounts unavailable for general expenditures:		
Cash and cash equivalents with donor restrictions	(1,421)	(1,444)
Financial assets available to meet general expenditures within one year	\$ 65,765	\$ 57,801

14. Functional Classification of Expenses

The Company provides human services, including inpatient, outpatient, long term and community-based behavioral health services, child protective services, and employment for people with disabilities within its region and nationally. Administrative services include administration, finance and accounting, information technology, human resources, and other functions. Organizational expenses are allocated to program and administrative services based on the benefit received in those areas while administrative services costs are allocated to program areas using the methodology for the federal indirect rate calculation.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2025 and 2024

14. Functional Classification of Expenses (continued)

Expenses by functional classification for the years ended September 30, 2025 and 2024 consist of the following:

Year Ended September 30, 2025			
	Program Services	Administrative Services	Total
Salaries and benefits	\$ 149,699	\$ 10,179	\$ 159,878
Subcontracted services	17,609	-	17,609
Contract medical services	13,941	-	13,941
Professional fees	4,420	1,342	5,762
Medical/pharmacy services	13,180	84	13,264
Building occupancy	6,840	509	7,349
Other general, administrative and other	15,452	4,946	20,398
	<u>\$ 221,141</u>	<u>\$ 17,060</u>	<u>\$ 238,201</u>
Year Ended September 30, 2024			
	Program Services	Administrative Services	Total
Salaries and benefits	\$ 138,637	\$ 9,533	\$ 148,170
Subcontracted services	16,749	-	16,749
Contract medical services	15,179	-	15,179
Professional fees	3,337	1,255	4,592
Medical/pharmacy services	12,932	61	12,993
Building occupancy	6,473	515	6,988
Other general, administrative and other	14,363	4,889	19,252
	<u>\$ 207,670</u>	<u>\$ 16,253</u>	<u>\$ 223,923</u>

15. Subsequent Events

The Company evaluated events and transactions occurring subsequent to September 30, 2025, and through January 27, 2026, the date the accompanying consolidated financial statements were available to be issued. During this period, there were no subsequent events that required recognition or disclosure in the accompanying consolidated financial statements.

OTHER INFORMATION

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2025

Provider Name: Lakeview Center, Inc
Audit Period: 7/1/2024 - 6/30/2025

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE



																	STATE-FUNDED				
Mental Health																					
FUNDING SOURCES & REVENUES	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Treatment	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Residential IV	Incidental Expenses	Outpatient Group	Short-term Residential	CAT Team	FACT Team	Other Bundled Projects	Mental Health Total	Case Management	Day Treatment		
A	02	03	04	06	12	14	15	19	20	21	28	35	39	B4	B5	C0	B	02	06		
IA. STATE SAMH FUNDING																					
Current Year Funding																					
Expenditure Report OCA#	Provider Subcontract	Funding Source: F-Federal S-State F/S-Federal and State																			
MH001	A0110	F/S							\$ 1,912,807.02	\$ 728,433.74	\$ 198,003.30						\$ 2,839,244.06				
MH009	A0110	F/S	\$ 460,852.82			\$ 412,967.76	\$ 1,357,988.63	\$ 1,048,092.19					\$ 19,197.54				\$ 3,299,098.94				
MH009	A0260	F/S	\$ 11,953.28					\$ 29,884.85									\$ 41,638.13				
MH009	A0805	F/S												\$ 2,429,018.00			\$ 2,429,018.00				
MH018	A0110	F/S		\$ 1,591,207.24													\$ 1,591,207.24				
MH076	A0110	S									\$ 36,698.00						\$ 36,698.00				
MH0FT	A0170	F/S									\$ 246,203.93				\$ 600,707.65		\$ 846,911.58				
MH0PG	A0260	F	\$ 54,155.65				\$ 49,065.45										\$ 103,221.00				
MH0TB	A0110	F						\$ 404,932.23									\$ 404,932.23				
MHARP	A0110	F		\$ 241,514.00													\$ 241,514.00				
MHCAT	A0240	S													\$ 2,871,622.58		\$ 2,871,622.58				
MHMCCT	A0250	F/S			\$ 2,456,252.00												\$ 2,456,252.00				
MHMCCT	A0808	F/S			\$ 464,168.00												\$ 464,168.00				
MHMDT	A0110	S														\$ 770,480.00	\$ 770,480.00				
MHMDT	A0805	S											\$ 863,841.00				\$ 863,841.00				
MHMDT	A0804	S														\$ 362,988.00	\$ 362,988.00				
MHOCB	A0110	S		\$ 954,118.00													\$ 954,118.00				
MHSCR	A0808	S			\$ 4,720,000.00												\$ 4,720,000.00				
MS003	A0110	F/S															\$ -				
MS011	A0110	F/S															\$ -	\$ 42,007.56	\$ 34,667.93		
MS021	A0110	F/S															\$ -				
MS025	A0110	F															\$ -				
MS091	A0190	S															\$ -				
MS0TB	A0110	F															\$ -				
MSMNG	A0110	F															\$ -				
MSOCB	A0110	S															\$ -				
MSOTR	A0110	S															\$ -	\$ 34,510.89	\$ 61,952.88		
MSSM6	A0110	F															\$ -	\$ 1,448.54	\$ 166.54		
MSSM7	A0110	F															\$ -	\$ 8,430.52	\$ 4,663.12		
Total Current Year Funding			\$ 526,961.65	\$ 2,786,839.24	\$ 7,640,420.00	\$ 412,967.76	\$ 1,357,988.63	\$ 1,048,092.19	\$ 78,750.30	\$ 2,317,739.25	\$ 728,433.74	\$ 198,003.30	\$ 282,901.93	\$ 19,197.54	\$ 3,292,859.00	\$ 2,871,622.58	\$ 600,707.65	\$ 1,133,468.00	\$ 25,296,952.76	\$ 86,397.31	\$ 101,450.47
Carry Forward Funding																					
Expenditure Report OCA#	Provider Subcontract	Funding Source: F-Federal S-State F/S-Federal and State																			
MH018	A0110	S		\$ 139,305.76													\$ 139,305.76				
MS003	A0110	S															\$ -				
MS011	A0110	S															\$ -	\$ 13,263.32	\$ 5,523.44		
MS011	A0810	S															\$ -				
MS021	A0110	S															\$ -				
MS091	A0190	S															\$ -				
MSOTR	A0110	S															\$ -	\$ 20.37			
Total Carry Forward Funding			\$ -	\$ 139,305.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,305.76	\$ 13,283.69	\$ 5,523.44		
TOTAL STATE SAMH FUNDING =			\$ 526,961.65	\$ 2,926,145.00	\$ 7,640,420.00	\$ 412,967.76	\$ 1,357,988.63	\$ 1,048,092.19	\$ 78,750.30	\$ 2,317,739.25	\$ 728,433.74	\$ 198,003.30	\$ 282,901.93	\$ 19,197.54	\$ 3,292,859.00	\$ 2,871,622.58	\$ 600,707.65	\$ 1,133,468.00	\$ 25,436,258.52	\$ 99,681.00	\$ 106,973.91
IB. OTHER GOVERNMENT FUNDING																					
(1) Other State Agency Funding			\$ 82,569.70	\$ -	\$ 4,946,637.42	\$ -	\$ 6,974.10	\$ 3,627.57	\$ 62,289.43	\$ -	\$ -	\$ -	\$ 728.99	\$ 2,868,376.50	\$ -	\$ -	\$ 357,969.40	\$ 8,328,873.11	\$ 24,448.26	\$ -	
(2) Medicaid			\$ 89,399.01	\$ 590,657.72	\$ 14,862.71	\$ 483,009.33	\$ 907,868.81	\$ 737,441.81	\$ -	\$ 280,681.92	\$ 10,704.95	\$ 75,093.22	\$ -	\$ 38,010.93	\$ 297,602.40	\$ 33.59	\$ -	\$ 1,026.02	\$ 3,527,250.42	\$ 39,973.42	\$ 56,363.06
(3) Local Government			\$ 69,823.95	\$ 558,879.05	\$ 1,619,132.57	\$ 298,235.25	\$ 74,719.53	\$ 113,560.81	\$ -	\$ 135,610.11	\$ -	\$ -	\$ -	\$ 6,851.80	\$ -	\$ -	\$ -	\$ 2,876,612.98	\$ -	\$ 43,049.48	
(4) Federal Grants and Contracts			\$ 23.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40.83	\$ -	\$ -	
(5) In-kind from local govt. only			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL OTHER GOVERNMENT FUNDING =			\$ 241,815.94	\$ 1,149,536.77	\$ 6,580,732.70	\$ 781,244.58	\$ 989,362.44	\$ 854,630.19	\$ 62,306.98	\$ 416,292.03	\$ 10,704.95	\$ 76,093.22	\$ -	\$ 45,391.52	\$ 3,165,978.90	\$ 33.59	\$ -	\$ 358,695.42	\$ 14,732,819.22	\$ 64,421.67	\$ 99,412.54
IC. ALL OTHER REVENUES																					
(1) 1st & 2nd Party Payments			\$ 24,842.62	\$ 19,295.22	\$ (367.00)	\$ 121,056.03	\$ 1,723,599.68	\$ 1,079,208.63	\$ -	\$ 200,907.30	\$ 79,309.29	\$ 56,131.10	\$ -	\$ 30,479.56	\$ 224.29	\$ (53.02)	\$ 577,802.30	\$ 1,425.94	\$ 3,913,861.94	\$ 157,173.10	\$ (492.72)
(2) 3rd Party Payments (except Medicare)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(3) Medicare			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Contributions and Donations			\$ 16,246.14	\$ -	\$ -	\$ -	\$ -	\$ 12,255.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,458.30	\$ -	\$ -	\$ -	\$ 144,950.30	\$ -	\$ -	
(5) Other			\$ -	\$ -	\$ -	\$ 34,150.85	\$ 481.11	\$ 23,161.20	\$ -	\$ -	\$ 3,245.13	\$ 6,478.39	\$ -	\$ 652.80	\$ -	\$ -	\$ -	\$ 68,169.48	\$ (409.50)	\$ -	
(6) In-kind			\$ 19,919.31	\$ -	\$ -	\$ -	\$ -	\$ 15,026.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,946.15	\$ -	\$ -	
TOTAL ALL OTHER REVENUES =			\$ 61,008.07	\$ 19,295.22	\$ (367.00)	\$ 155,206.88	\$ 1,724,080.79	\$ 1,102,369.63	\$ 27,282.70	\$ 200,907.30	\$ 82,554.42	\$ 62,609.49	\$ -	\$ 31,132.36	\$ 116,682.59	\$ (53.02)	\$ 577,802.30	\$ 1,425.94	\$ 4,161,937.87	\$ 156,763.60	\$ (492.72)
TOTAL FUNDING =			\$ 829,785.66	\$ 4,094,978.99	\$ 14,220,785.70	\$ 1,349,419.22	\$ 4,071,431.86	\$ 3,005,092.21	\$ 168,339.99	\$ 2,934,938.57	\$ 821,693.10	\$ 336,706.01	\$ 282,901.93	\$ 95,721.42	\$ 6,575,520.49	\$ 2,871,603.15	\$ 1,178,509.95	\$ 1,493,589.36	\$ 44,331,015.61	\$ 320,866.27	\$ 205,893.72

SAMH COVERED SERVICE

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2025

Mental Health																		
EXPENSE CATEGORIES	Case Management	Crisis Stabilization	Crisis Support Emergency	Day Treatment	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Residential IV	Incidental Expenses	Outpatient Group	Short-term Residential	CAT Team	FACT Team	Other Bundled Projects	Mental Health Total B	Case Management
A	02	03	04	06	12	14	15	19	20	21	28	35	39	B4	B5	C9	B	06
IA. PERSONNEL EXPENSES																		
(1) Salaries	\$ 1,007,989.61	\$ 2,098,410.31	\$ 4,221,452.64	\$ 456,771.74	\$ 3,107,305.99	\$ 2,161,304.81	\$ 39,631.47	\$ 1,379,813.14	\$ 563,283.75	\$ 84,393.80	\$ -	\$ 116,253.21	\$ 1,652,806.54	\$ 1,574,843.73	\$ 812,259.41	\$ 690,568.52	\$ 19,937,268.66	\$ 67,554.33
(2) Fringe Benefits	\$ 314,277.04	\$ 387,340.59	\$ 885,690.66	\$ 123,263.43	\$ 579,929.74	\$ 594,031.45	\$ 19,301.62	\$ 424,047.58	\$ 135,913.69	\$ 44,118.90	\$ -	\$ 29,883.59	\$ 381,017.54	\$ 447,094.40	\$ 238,549.51	\$ 226,574.23	\$ 4,831,923.98	\$ 25,934.26
TOTAL PERSONNEL EXPENSES =	\$ 1,322,266.65	\$ 2,485,750.90	\$ 5,107,113.30	\$ 580,055.17	\$ 3,687,235.73	\$ 2,755,336.26	\$ 59,133.09	\$ 1,803,860.73	\$ 699,197.45	\$ 128,512.70	\$ -	\$ 146,136.80	\$ 2,033,824.08	\$ 2,022,838.13	\$ 1,050,808.92	\$ 887,142.75	\$ 24,769,212.66	\$ 93,488.59
IB. OTHER EXPENSES																		
(1) Building Occupancy	\$ 98,807.35	\$ 264,882.05	\$ 224,196.36	\$ 208,212.45	\$ 70,356.18	\$ 245,671.35	\$ 4,728.12	\$ 272,949.58	\$ 105,951.03	\$ 42,417.23	\$ -	\$ 12,901.91	\$ 404,537.96	\$ 123,871.83	\$ 39,234.66	\$ 112,952.39	\$ 2,231,671.03	\$ 16,316.81
(2) Professional Services	\$ 92.40	\$ 52,777.31	\$ 2,551.54	\$ -	\$ 1,033.50	\$ 250.45	\$ -	\$ 2,305.24	\$ -	\$ -	\$ -	\$ 37.82	\$ 7,721.87	\$ 24.00	\$ -	\$ -	\$ 66,794.23	\$ 619.00
(3) Travel	\$ 12,642.23	\$ 1,618.32	\$ 37,582.71	\$ 44,397.11	\$ 1,791.66	\$ 12,085.34	\$ 3,064.90	\$ 13,049.51	\$ 9,971.31	\$ 1,143.55	\$ -	\$ 79.89	\$ 9,850.46	\$ 97,709.54	\$ 22,051.34	\$ 16,416.56	\$ 263,434.53	\$ 276.05
(4) Equipment	\$ 1,089.17	\$ 1,014.16	\$ 543.86	\$ 477.46	\$ 77.80	\$ 1,813.01	\$ -	\$ 5,173.36	\$ -	\$ -	\$ -	\$ 69.76	\$ 1,871.29	\$ -	\$ -	\$ -	\$ 12,129.88	\$ 456.04
(5) Food Services	\$ 603.55	\$ 224,240.39	\$ 72,557.58	\$ 940.17	\$ 901.29	\$ 4,772.51	\$ 8.96	\$ 194,531.34	\$ 169,116.21	\$ (7,880.43)	\$ -	\$ 332.70	\$ 210,054.05	\$ 9.10	\$ 452.59	\$ -	\$ 676,528.91	\$ 394.44
(6) Medical and Pharmacy	\$ 916.98	\$ 52,211.23	\$ 20,998.52	\$ 4,092.25	\$ 5,912.37	\$ 13,855.96	\$ -	\$ 27,208.15	\$ 4,475.18	\$ 234.60	\$ 36,898.00	\$ 3,473.52	\$ 39,210.90	\$ (0.01)	\$ 1,397.23	\$ 944.13	\$ 211,668.81	\$ 45,449.98
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ 6,255.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ 900.00	\$ 7,405.11	\$ 998.00
(8) Insurance	\$ 36,878.04	\$ 50,134.32	\$ 96,343.64	\$ 42,558.43	\$ 33,544.38	\$ 75,192.08	\$ 1,441.24	\$ 81,971.40	\$ 25,026.44	\$ 2,202.92	\$ -	\$ 4,586.12	\$ 52,505.59	\$ 55,640.37	\$ 18,290.27	\$ 21,014.97	\$ 597,330.22	\$ 1,808.96
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Operating Supplies & Expenses	\$ 28,796.16	\$ 30,692.68	\$ 42,155.38	\$ 31,796.41	\$ 29,455.61	\$ 38,737.14	\$ 10,598.11	\$ 29,773.04	\$ 15,222.98	\$ 3,665.36	\$ 248,754.98	\$ 2,869.86	\$ 19,520.00	\$ 63,445.92	\$ 8,091.17	\$ 9,922.49	\$ 612,576.07	\$ 1,845.14
(11) Other-Bid Deal	\$ (6,326.09)	\$ -	\$ (617.40)	\$ (3,947.06)	\$ (79,490.40)	\$ (66,949.06)	\$ -	\$ 133.04	\$ (849.81)	\$ (3,407.41)	\$ -	\$ (4,724.14)	\$ -	\$ -	\$ (493.20)	\$ (230.40)	\$ (156,901.92)	\$ (3,271.90)
(12) Donated Items	\$ 19,919.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,026.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,946.15	\$ -
TOTAL OTHER EXPENSES =	\$ 193,408.99	\$ 677,561.07	\$ 496,292.19	\$ 328,527.22	\$ 69,737.49	\$ 335,468.79	\$ 34,867.77	\$ 627,094.07	\$ 328,912.34	\$ 39,395.80	\$ 285,452.98	\$ 19,626.44	\$ 753,522.02	\$ 340,700.75	\$ 89,024.06	\$ 161,020.14	\$ 4,779,612.72	\$ 64,882.53
TOT. PERSONNEL & OTH. EXP. =	\$ 1,515,675.65	\$ 3,163,311.97	\$ 5,603,405.49	\$ 908,582.39	\$ 3,756,973.22	\$ 3,090,805.04	\$ 94,000.86	\$ 2,430,955.40	\$ 1,028,109.79	\$ 166,908.50	\$ 285,452.98	\$ 165,763.25	\$ 2,787,346.10	\$ 2,363,538.88	\$ 1,139,832.98	\$ 1,048,162.89	\$ 29,548,825.38	\$ 158,371.12
IC. DISTRIBUTED INDIRECT COSTS																		
(a) Other Support Costs (Optional)																	\$ -	
(b) Administration	\$ 436,838.56	\$ 821,832.58	\$ 1,511,833.29	\$ 261,196.49	\$ 1,130,218.51	\$ 892,304.00	\$ 24,401.61	\$ 720,500.96	\$ 272,582.32	\$ 45,018.49	\$ -	\$ 49,632.00	\$ 728,620.42	\$ 682,474.99	\$ 367,297.70	\$ 287,742.91	\$ 8,232,494.82	\$ 34,747.86
TOT. DISTR'D INDIRECT COSTS =	\$ 436,838.56	\$ 821,832.58	\$ 1,511,833.29	\$ 261,196.49	\$ 1,130,218.51	\$ 892,304.00	\$ 24,401.61	\$ 720,500.96	\$ 272,582.32	\$ 45,018.49	\$ -	\$ 49,632.00	\$ 728,620.42	\$ 682,474.99	\$ 367,297.70	\$ 287,742.91	\$ 8,232,494.82	\$ 34,747.86
TOTAL ACTUAL OPER. EXPENSES =	\$ 1,952,514.21	\$ 3,985,144.55	\$ 7,115,238.78	\$ 1,169,778.88	\$ 4,887,191.72	\$ 3,983,109.04	\$ 118,402.47	\$ 3,151,456.36	\$ 1,300,692.10	\$ 211,926.99	\$ 285,452.98	\$ 215,395.25	\$ 3,515,966.52	\$ 3,046,013.87	\$ 1,507,130.68	\$ 1,335,905.80	\$ 37,781,320.21	\$ 193,118.98
ID. UNALLOWABLE COSTS	\$ (5,724.64)	\$ 1,293.43	\$ 2,034.81	\$ (2,518.20)	\$ (76,510.25)	\$ (62,537.28)	\$ 12.03	\$ 1,547.94	\$ 426.73	\$ (3,399.90)	\$ -	\$ (4,384.14)	\$ 691.23	\$ 1,061.06	\$ 20.88	\$ (184.09)	\$ (138,190.36)	\$ (2,902.87)
TOT. ALLOWABLE OPER. EXP. =	\$ 1,958,238.85	\$ 3,983,861.12	\$ 7,113,203.97	\$ 1,172,297.08	\$ 4,863,701.97	\$ 4,035,646.33	\$ 118,390.44	\$ 3,149,908.42	\$ 1,300,265.36	\$ 215,326.89	\$ 285,452.98	\$ 219,779.38	\$ 3,515,285.29	\$ 3,044,952.81	\$ 1,507,109.80	\$ 1,336,089.89	\$ 37,919,510.60	\$ 196,021.85
IE. CAPITAL EXPENDITURES																		
																	\$ -	
II. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																		
IIA. Unearned Funds																		
	\$ (1,431,277.20)	\$ (1,057,716.12)	\$ 527,216.03	\$ (759,329.32)	\$ (3,605,713.34)	\$ (2,987,554.14)	\$ (39,640.14)	\$ (832,169.17)	\$ (571,831.64)	\$ (17,323.59)	\$ (2,551.05)	\$ (200,581.84)	\$ (222,426.29)	\$ (173,330.23)	\$ (906,402.15)	\$ (202,621.89)	\$ (12,483,252.08)	\$ (96,340.85)
IIIB. Funding Allocations																		
Current Year Funding																		
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F-IS-Federal and State															\$ -	
Carry Forward Funding																		
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F-IS-Federal and State															\$ -	
Total Funding Allocations																		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIC. Excess Funds																		
Excess Funds			\$ 527,216.03														\$ 527,216.03	
Excess Current Year Funds to be returned to Managing Entity																		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Carry Forward Funds to be returned to Managing Entity																		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2025

Substance Abuse														Total for State SAMH-Funded Covered Services or Projects (B+C)	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects (D+E)	Non-SAMH Covered Services or Projects	Total Funding (F+G)	
Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Residential II	Residential III	Inpatient Detoxification	Incidental Expenses	Outpatient Group	Prevention - Universal Direct	FIT Team	Other Bundled Projects	Involuntary Services (HB7021 funding)	Substance Abuse Total						
11	12	13	14	19	20	24	28	35	50	A2	C0	C4	C	D	E	F	G	H	
													\$ -	\$ 2,839,244.06		\$ 2,839,244.06		\$ 2,839,244.06	
													\$ -	\$ 3,299,098.94		\$ 3,299,098.94		\$ 3,299,098.94	
													\$ -	\$ 41,638.13		\$ 41,638.13		\$ 41,638.13	
													\$ -	\$ 2,429,018.00		\$ 2,429,018.00		\$ 2,429,018.00	
													\$ -	\$ 1,591,207.24		\$ 1,591,207.24		\$ 1,591,207.24	
													\$ -	\$ 36,698.00		\$ 36,698.00		\$ 36,698.00	
													\$ -	\$ 846,911.58		\$ 846,911.58		\$ 846,911.58	
													\$ -	\$ 103,221.00		\$ 103,221.00		\$ 103,221.00	
													\$ -	\$ 404,932.23		\$ 404,932.23		\$ 404,932.23	
													\$ -	\$ 241,514.00		\$ 241,514.00		\$ 241,514.00	
													\$ -	\$ 2,871,622.58		\$ 2,871,622.58		\$ 2,871,622.58	
													\$ -	\$ 2,456,252.00		\$ 2,456,252.00		\$ 2,456,252.00	
													\$ -	\$ 464,168.00		\$ 464,168.00		\$ 464,168.00	
													\$ -	\$ 770,480.00		\$ 770,480.00		\$ 770,480.00	
													\$ -	\$ 863,841.00		\$ 863,841.00		\$ 863,841.00	
													\$ -	\$ 362,988.00		\$ 362,988.00		\$ 362,988.00	
													\$ -	\$ 954,118.00		\$ 954,118.00		\$ 954,118.00	
													\$ -	\$ 4,720,000.00		\$ 4,720,000.00		\$ 4,720,000.00	
\$ 2,606.09	\$ 43,126.49		\$ 562,746.91		\$ 1,258,628.18	\$ 408,513.51					\$ 12,536.67		\$ 1,667,141.69	\$ 1,667,141.69		\$ 1,667,141.69		\$ 1,667,141.69	
							\$ 1,597,429.33						\$ 697,693.65	\$ 697,693.65		\$ 697,693.65		\$ 697,693.65	
											\$ 346,835.16		\$ 1,597,429.33	\$ 1,597,429.33		\$ 1,597,429.33		\$ 1,597,429.33	
													\$ 1,031,178.58	\$ 1,031,178.58		\$ 1,031,178.58		\$ 1,031,178.58	
													\$ 66,659.78	\$ 66,659.78		\$ 66,659.78		\$ 66,659.78	
													\$ 354,292.00	\$ 354,292.00		\$ 354,292.00		\$ 354,292.00	
													\$ 81,201.00	\$ 271,749.00	\$ 271,749.00		\$ 271,749.00		\$ 271,749.00
													\$ 492,647.00	\$ 492,647.00		\$ 492,647.00		\$ 492,647.00	
	\$ 11,954.71				\$ 130,154.03	\$ 247,931.96							\$ 570,968.30	\$ 570,968.30		\$ 570,968.30		\$ 570,968.30	
	\$ 140,189.07	\$ 173.57			\$ 91,872.16								\$ 1,164,234.31	\$ 1,164,234.31		\$ 1,164,234.31		\$ 1,164,234.31	
	\$ 181,959.51				\$ 188,857.76								\$ -	\$ -		\$ -		\$ -	
\$ 2,606.09	\$ 377,229.78	\$ 173.57	\$ 973,631.36	\$ 1,573,219.92	\$ 408,513.51	\$ 1,787,977.33	\$ 1,466,262.00	\$ 24,152.72	\$ 346,835.16	\$ 1,031,178.58	\$ -	\$ 81,201.00	\$ 8,260,828.80	\$ 33,557,781.56		\$ 33,557,781.56		\$ 33,557,781.56	
													\$ -	\$ 139,305.76		\$ 139,305.76		\$ 139,305.76	
						\$ 210,093.82	\$ 23,794.27						\$ 233,888.09	\$ 233,888.09		\$ 233,888.09		\$ 233,888.09	
\$ 476.39	\$ 71,241.07		\$ 6,306.94										\$ 97,881.45	\$ 97,881.45		\$ 97,881.45		\$ 97,881.45	
							\$ 8,469.78				\$ 99,950.22		\$ 99,950.22	\$ 99,950.22		\$ 99,950.22		\$ 99,950.22	
													\$ 8,469.78	\$ 8,469.78		\$ 8,469.78		\$ 8,469.78	
	\$ 4,304.90		\$ 328.94	\$ 48,792.91									\$ 31,211.77	\$ 31,211.77		\$ 31,211.77		\$ 31,211.77	
\$ 476.39	\$ 75,545.97	\$ -	\$ 6,635.88	\$ 258,886.73	\$ 23,794.27	\$ 8,469.78	\$ -	\$ 1,070.29	\$ -	\$ 31,211.77	\$ 99,950.22	\$ -	\$ 524,848.43	\$ 664,154.19		\$ 664,154.19		\$ 664,154.19	
\$ 3,082.48	\$ 452,775.75	\$ 173.57	\$ 980,267.24	\$ 1,832,106.65	\$ 432,307.78	\$ 1,796,447.11	\$ 1,466,262.00	\$ 25,223.01	\$ 346,835.16	\$ 1,062,390.35	\$ 99,950.22	\$ 81,201.00	\$ 8,785,677.23	\$ 34,221,935.75		\$ 34,221,935.75		\$ 34,221,935.75	
\$ -	\$ 4,095.90	\$ 2,444.83	\$ 502,957.93	\$ -	\$ -	\$ -	\$ -	\$ 25,145.72	\$ -	\$ -	\$ 99,950.22	\$ -	\$ 659,042.85	\$ 8,987,915.96	\$ 2,916,221.24	\$ 11,904,137.20	\$ 20,016,600.94	\$ 31,920,738.14	
\$ 45,625.93	\$ 537,771.29	\$ 3,997.34	\$ 952,888.95	\$ 352,162.21	\$ 5,272.58	\$ 64,024.94	\$ -	\$ 95,238.03	\$ -	\$ 1,073.07	\$ 3,179.52	\$ 12,054.24	\$ 2,169,604.58	\$ 5,696,887.00	\$ 8,820,375.79	\$ 14,617,272.79	\$ 11,597,541.81	\$ 26,214,814.40	
\$ -	\$ 43,346.93	\$ -	\$ 232,341.95	\$ 308,630.32	\$ -	\$ -	\$ -	\$ 11,235.13	\$ 37,500.00	\$ -	\$ -	\$ 11,405.69	\$ 687,509.51	\$ 3,564,122.37	\$ 33,108.69	\$ 3,597,231.06	\$ 686,025.69	\$ 4,283,256.75	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40.83	\$ 2,051,542.65	\$ 2,051,583.48	\$ 127,691,249.67	\$ 129,742,833.15	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 45,625.93	\$ 585,214.12	\$ 6,442.17	\$ 1,088,168.83	\$ 660,792.53	\$ 5,272.58	\$ 64,024.94	\$ -	\$ 131,618.88	\$ 37,500.00	\$ 1,073.07	\$ 103,129.74	\$ 23,459.93	\$ 3,516,156.94	\$ 18,248,976.16	\$ 13,921,248.37	\$ 32,170,224.53	\$ 159,991,417.91	\$ 192,161,642.44	
\$ 28,742.64	\$ 1,039,461.20	\$ 15,717.31	\$ 2,912,567.95	\$ 15,268.56	\$ 39,062.78	\$ -	\$ -	\$ 254,329.88	\$ -	\$ (1,591.67)	\$ (535.05)	\$ 393.78	\$ 4,460,097.76	\$ 8,373,959.70	\$ 13,717,420.98	\$ 22,091,380.68	\$ -	\$ 22,091,380.68	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ 282.55	\$ (40.95)	\$ (3,235.05)	\$ -	\$ 1,598.35	\$ -	\$ -	\$ (409.30)	\$ -	\$ -	\$ -	\$ -	\$ (2,214.10)	\$ 65,955.38	\$ (640.39)	\$ 65,314.99	\$ 799,315.65	\$ 864,630.64	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,946.15	\$ 135,576.72	\$ 170,522.87	\$ 22,834.12	\$ 193,356.99	
\$ 28,742.64	\$ 1,039,743.76	\$ 15,676.36	\$ 2,909,332.90	\$ 15,268.56	\$ 40,661.13	\$ -	\$ -	\$ 253,820.38	\$ -	\$ (1,591.67)	\$ (535.05)	\$ 393.78	\$ 4,457,883.66	\$ 8,619,821.53	\$ 13,853,003.40	\$ 22,472,824.93	\$ 1,073,444.36	\$ 23,546,269.29	
\$ 77,451.05	\$ 2,077,733.63	\$ 22,292.10	\$ 5,577,768.97	\$ 2,508,167.75	\$ 478,241.50	\$ 1,860,472.05	\$ 1,466,262.00	\$ 410,762.27	\$ 384,335.16	\$ 1,061,871.75	\$ 202,544.91	\$ 105,054.71	\$ 16,759,717.83	\$ 61,090,733.44	\$ 27,774,251.77	\$ 88,864,985.21	\$ 161,064,862.27	\$ 249,929,847.48	

Substance Abuse														Total for State SAMH-Funded Covered Services		Total for Non-SAMH-Funded Covered Services		Total for All Covered Services		Non-SAMH Covered Services		Other Support Costs (optional)		Administration		Total Expenses (F-G+H+I+J)	
Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Residential II	Residential III	Inpatient Detoxification	Incidental Expenses	Outpatient Group	Prevention - Universal Direct	FIT Team	Other Bundled Projects	Involuntary Services (HB7021 funding)	Substance Abuse Total	(B+C) D	E	F	G	H	I	J							
11	12	13	14	19	20	24	28	35	50	A2	C0	C4	C														
\$ 70,814.74	\$ 1,817,995.29	\$ 6,755.43	\$ 1,852,302.27	\$ 1,177,968.14	\$ 277,438.27	\$ 1,088,154.55	\$ -	\$ 199,648.81	\$ 307,924.19	\$ 992,901.00	\$ 51,029.93	\$ 42,824.70	\$ 7,607,476.10	\$ 27,544,754.78	\$ 6,436,972.29	\$ 33,981,737.03	\$ 75,198,533.05	\$ -	\$ -	\$ 13,044,553.12	\$ 122,224,823.20						
\$ 16,082.22	\$ 337,916.57	\$ 2,593.43	\$ 501,320.88	\$ 328,167.65	\$ 66,942.57	\$ 229,363.13	\$ -	\$ 57,778.11	\$ 64,339.11	\$ 146,179.57	\$ 13,855.26	\$ 7,904.91	\$ 1,814,234.52	\$ 6,646,158.50	\$ 1,788,287.83	\$ 8,434,446.33	\$ 23,046,015.21	\$ -	\$ -	\$ 3,558,431.33	\$ 35,038,862.87						
\$ 86,700.96	\$ 2,155,911.86	\$ 9,348.86	\$ 2,353,623.14	\$ 1,506,075.78	\$ 344,380.83	\$ 1,317,517.68	\$ -	\$ 257,426.91	\$ 372,263.30	\$ 739,080.57	\$ 64,876.19	\$ 50,729.61	\$ 9,421,710.62	\$ 34,190,923.28	\$ 8,225,260.08	\$ 42,416,183.36	\$ 98,244,548.26	\$ -	\$ -	\$ 16,602,984.45	\$ 157,263,716.07						
\$ 5,638.19	\$ 42,243.58	\$ 1,631.68	\$ 409,046.85	\$ 217,527.39	\$ 52,184.83	\$ 123,208.79	\$ -	\$ 35,445.37	\$ 2,339.90	\$ 13,269.44	\$ 2,205.38	\$ 5,405.77	\$ 937,770.93	\$ 3,189,441.96	\$ 1,014,961.42	\$ 4,184,393.38	\$ 4,478,830.29	\$ -	\$ -	\$ 1,490,785.29	\$ 10,153,988.98						
\$ -	\$ 745.98	\$ 61.90	\$ 33,450.48	\$ 2,906.76	\$ -	\$ 14,009.95	\$ -	\$ 1,012.28	\$ -	\$ -	\$ 83.25	\$ 1,077.09	\$ 53,966.59	\$ 120,760.82	\$ 59,942.64	\$ 180,703.46	\$ 4,305,698.46	\$ -	\$ -	\$ 1,181,975.10	\$ 5,686,377.02						
\$ -	\$ 1,053.38	\$ 27.61	\$ 3,624.00	\$ 16,319.69	\$ 4,911.24	\$ 402.66	\$ -	\$ 296.62	\$ 159.00	\$ 43,965.51	\$ 3,432.93	\$ 33.03	\$ 74,502.71	\$ 357,937.24	\$ 168,332.92	\$ 526,270.16	\$ 1,777,990.35	\$ -	\$ -	\$ 85,428.01	\$ 2,386,688.52						
\$ -	\$ 170.31	\$ 45.60	\$ 14,181.59	\$ 1,243.16	\$ -	\$ -	\$ -	\$ 947.23	\$ -	\$ 86.61	\$ -	\$ -	\$ 20.70	\$ 17,151.24	\$ 29,281.12	\$ 8,320.23	\$ 37,601.35	\$ 389,380.40	\$ -	\$ -	\$ 860,571.53	\$ 1,287,553.28					
\$ 81.01	\$ 485.48	\$ 38.44	\$ 6,453.25	\$ 323,223.78	\$ 83,285.55	\$ 75,291.98	\$ -	\$ 768.00	\$ -	\$ 27.05	\$ 129.81	\$ 4,576.33	\$ 499,203.50	\$ 1,377,761.81	\$ 245,212.10	\$ 1,626,973.91	\$ 765,232.44	\$ -	\$ -	\$ 10,598.99	\$ 2,422,805.34						
\$ -	\$ 5,107.53	\$ 4,545.00	\$ 139,905.37	\$ 45,046.14	\$ 2,204.20	\$ 25,857.25	\$ 1,476,305.95	\$ 53,440.94	\$ -	\$ 49.91	\$ -	\$ 1,965.54	\$ 1,880,236.50	\$ 2,913,955.31	\$ 10,539,761.13	\$ 12,853,686.44	\$ 62,679.03	\$ -	\$ -	\$ 108,749.61	\$ 12,723,065.08						
\$ -	\$ 3,866.20	\$ 99.80	\$ 25,641.91	\$ -	\$ -	\$ 175.00	\$ -	\$ 1,470.60	\$ -	\$ -	\$ -	\$ -	\$ 32,260.59	\$ 39,855.70	\$ 5,317,246.38	\$ 5,356,912.08	\$ 25,748,893.84	\$ -	\$ -	\$ 432,000.00	\$ 31,537,905.92						
\$ 2,173.76	\$ 19,242.99	\$ 180.90	\$ 48,480.69	\$ 59,787.14	\$ 12,326.46	\$ 24,473.17	\$ -	\$ 6,633.31	\$ 7,444.65	\$ 14,227.90	\$ 2,422.78	\$ 1,023.15	\$ 203,026.97	\$ 800,357.19	\$ 255,231.00	\$ 1,055,588.19	\$ 804,696.99	\$ -	\$ -	\$ 197,170.14	\$ 2,057,455.32						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,998,684.54	\$ -	\$ -	\$ 131.26	\$ 1,998,815.80						
\$ 1,133.75	\$ 17,600.83	\$ 184.51	\$ 47,557.24	\$ 25,805.92																							

LifeView Group, Inc. and Subsidiaries

**Note to Schedule of Functional Revenues and Expenses
(Regulatory Basis) (Unaudited)**

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of State Earnings
(Regulatory Basis) (Unaudited)
(Dollars in Thousands)

Year Ended June 30, 2025

	<u>2025</u>
1. Total expenditures	\$ 235,893
2. Less other state and federal funds	(187,878)
3. Less non-match SAMH funds	(16,484)
4. Less unallowable costs per 65E-14, F.A.C.	<u>(1,377)</u>
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)	30,154
6. Maximum available earnings (line 5 times 75%)	22,616
7. Amount of state funds requiring match	<u>17,192</u>
8. Amount due to department (subtract line 7 from line 6)	<u><u>\$ 5,424</u></u>

See accompanying note.

LifeView Group, Inc. and Subsidiaries

**Note to Schedule of State Earnings
(Regulatory Basis) (Unaudited)**

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families. Per guidance Rule 65E-14.003(1)(b), F.A.C., if the amount calculated as due to department is positive, then no amounts are due to department.

LifeView Group, Inc. and Subsidiaries

**Schedule of Related-Party Transaction Adjustments
(Regulatory Basis) (Unaudited)**

Year Ended June 30, 2025

	<u>Related Passed Through to Subrecipient</u>
Revenues from grantee:	
Services	\$ -
Rent	-
Interest	-
Other	-
Total revenue from grantee	<u>-</u>
Expenses associated with grantee transactions:	
Personnel services	-
Depreciation	-
Interest	-
Other	-
Total associated expenses	<u>-</u>
Related-party transaction adjustment	-
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	-
24	-
Total	<u><u>\$ -</u></u>

See accompanying note.

LifeView Group, Inc. and Subsidiaries

**Note to Schedule of Related-Party Transaction
Adjustments (Regulatory Basis) (Unaudited)**

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2025

Program	Covered Service	Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other		Passed	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column H=Fx C	Amount Owed to Department > of G-H or \$0
				State Agencies					
A	B	C	D	E		F	G	H=Fx C	
Children's MH	Crisis stabilization unit	n/a	n/a	n/a		n/a	n/a		\$ -
Adult MH	Crisis stabilization unit	\$427.87	10,950	917		10,033	\$3,007,346	4,292,820	-
Children's SA	Substance abuse detox	n/a	n/a	n/a		n/a	n/a		-
Adult SA	Substance abuse detox	\$579.03	3,650	79		3,571	\$1,796,447	2,067,716	-
Adult MH	Short-term residential treatment	\$442.23	8,760	706		8,054	\$3,292,859	3,561,720	-
Total amount owed to department									<u>\$ -</u>

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

SUPPLEMENTARY INFORMATION

LifeView Group, Inc. and Subsidiaries

**DUI School
Balance Sheets**

(Dollars in Thousands)

September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Property and equipment, less accumulated depreciation of \$30 and \$24, respectively	<u>\$ 279</u>	<u>\$ 285</u>
Total assets	<u><u>\$ 279</u></u>	<u><u>\$ 285</u></u>
Liabilities and net deficit		
Current liabilities:		
Accounts payable and accrued liabilities	\$ -	\$ 6
Due to Lakeview Center, Inc.	778	775
Accrued compensated absences	<u>1</u>	<u>-</u>
Total current liabilities	<u>779</u>	<u>781</u>
Net deficit without donor restrictions	<u>(500)</u>	<u>(496)</u>
Total liabilities and net deficit	<u><u>\$ 279</u></u>	<u><u>\$ 285</u></u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Statements of Operations and Changes in Net Deficit
with Special Supervision Services (SSS)
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Changes in net deficit without donor restrictions		
Revenue:		
Net client fees	\$ 414	\$ 391
Net client fees - SSS	129	115
Total revenues and other support without donor restrictions	<u>543</u>	<u>506</u>
 Fees remitted to State of Florida	 (13)	 (12)
Fees remitted to State of Florida - SSS	<u>(4)</u>	<u>(4)</u>
	(17)	(16)
 Total client fees	 <u>526</u>	 <u>490</u>
Total revenue	526	490
 Expenses:		
DUI - other:		
Salaries	185	191
Fringe benefits	45	45
Building maintenance and operations	31	39
Conference and conventions	11	12
Other program costs	66	57
Testing and assessment	18	13
Data processing	9	11
Administrative	<u>17</u>	<u>35</u>
	382	403

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Statements of Operations and Changes in Net Deficit
with Special Supervision Services
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024
(Continued)

	<u>2025</u>	<u>2024</u>
Expenses (continued):		
DUI - SSS:		
Salaries	58	56
Fringe benefits	14	13
Building maintenance and operations	16	16
Conference and conventions	6	5
Other program costs	33	23
Testing and assessment	9	5
Data processing	4	4
Administrative	8	15
	<u>148</u>	<u>137</u>
Total expenses	530	540
Change in net deficit without donor restrictions	(4)	(50)
Net deficit without donor restrictions at beginning of year	<u>(496)</u>	<u>(446)</u>
Net deficit without donor restrictions at end of year	<u>\$ (500)</u>	<u>\$ (496)</u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Notes to Financial Statements
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

1. Summary of Significant Accounting Policies

The DUI School financial statements are prepared on the accrual basis of accounting. Significant accounting policies for the DUI School are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries.

2. State Assessment Fee

As required by Section 322.293, *Florida Statutes*, each DUI program collects a \$15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. These and other fees collected and distributed to the State are summarized as follows:

	Years Ended September 30,	
	2025	2024
Fees collected during current year	\$ 17	\$ 16
Fees remitted during current year	17	16
Fees due to the state of Florida	\$ -	\$ -

Procedures have been established and maintained that adequately account for all fees received for the DUI program and for all receipts created and/or issued by the DUI program.

LifeView Group, Inc. and Subsidiaries

DUI School
Notes to Financial Statements
(Dollars in Thousands)
(Continued)

Years Ended September 30, 2025 and 2024

3. Other Program Costs for DUI (Non-Special Supervision Services (SSS) Expenses)

Other program costs for the DUI program, not including SSS, consist of the following:

	Years Ended September 30,	
	2025	2024
Copier costs	\$ 2	\$ 1
Membership dues	2	3
Office supplies	4	3
Telephone	3	1
Other	4	3
Program admin allocations	51	46
Total other program costs	<u>\$ 66</u>	<u>\$ 57</u>

4. Indirect Cost Allocations

LifeView Group, Inc. allocates administrative costs to its programs using the methodology for the federal indirect rate calculation. The methodologies used allow for the allocation of indirect costs across all appropriate components of operations and are in accordance with Florida Administrative Code 15A-10.014.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Balance Sheets (Regulatory Basis)
(Dollars in Thousands)

September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Cash and invested assets:		
Cash and cash equivalents	\$ 36,109	\$ 23,956
Real estate	26,343	26,453
Total cash and invested assets	<u>62,452</u>	<u>50,409</u>
Electronic data processing equipment and software	118	135
Health care and other amounts receivable	11,019	10,195
Accounts receivable on service industry contracts (non-health)	16,706	22,704
Accounts receivable – other (non-health)	1,935	1,320
Inventories	<u>584</u>	<u>679</u>
Total assets	<u><u>\$ 92,814</u></u>	<u><u>\$ 85,442</u></u>
Liabilities and net assets		
Liabilities:		
Claims unpaid	\$ 436	\$ 646
General expenses due or accrued	48,900	48,300
Amounts withheld or retained for the account of others	4,030	4,908
Deferred revenue	9,044	7,299
Accrued wages	5,114	4,501
Accrued compensated absences	<u>4,189</u>	<u>3,738</u>
Total liabilities	71,713	69,392
Net assets:		
Net assets without donor restrictions	35,325	29,995
Less non-admitted assets	<u>(14,224)</u>	<u>(13,945)</u>
Total net assets	<u>21,101</u>	<u>16,050</u>
Total liabilities and net assets	<u><u>\$ 92,814</u></u>	<u><u>\$ 85,442</u></u>

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Statements of Operations (Regulatory Basis)
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Revenue:		
Capitation revenue	\$ 25,020	\$ 31,053
Interest income	-	1
Total revenue	<u>25,020</u>	<u>31,054</u>
Expenses:		
Sub-capitation expense	21,893	27,172
Taxes and insurance	8	9
Personnel	2,140	2,053
Other	202	159
Total expenses	<u>24,243</u>	<u>29,393</u>
Excess of revenue over expenses	<u>\$ 777</u>	<u>\$ 1,661</u>

See accompanying note.

LifeView Group, Inc. and Subsidiaries

**Access Behavioral Health
Note to Financial Statements (Regulatory Basis)**

September 30, 2025 and 2024

1. Summary of Significant Accounting Policies

The Access Behavioral Health (ABH) financial statements are prepared on a regulatory basis of accounting in accordance with guidelines established by the State of Florida Office of Insurance Regulation. Significant accounting policies for ABH are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries. Capitation revenue is based on a per-member per-month rate to provide services as a managed behavioral health organization. ABH provides these services for the Company and three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in Regions 1 and 2 in Florida. Subcontracts with the Company are on a full-risk capitated basis and are reported as sub-capitation expense within the statements of operations for ABH.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct from Substance Abuse and Mental Health Services Administration					
P.H.A.S.E. II					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/24 - 9/29/25	93.243	22T185487A	\$ 499,526	\$ -
O.P.U.S					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	5/30/24 - 5/29/25	93.243	22SP83053AC6	229,779	-
Total Federal Assistance Listing No. 93.243				729,305	-
CCBHC					
Certified Community Behavioral Health Clinic Expansion Grants	9/30/24 - 9/29/25	93.696	22SM86504A	980,649	-
Total Federal Assistance Listing No. 93.696				980,649	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Family Support Team (FST) Wrap					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-6/30/25	93.556	A0921	\$ 28,953	\$ -
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	5/1/25-10/31/27	93.556	A0931	11,171	-
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	5/1/25-10/31/27	93.556	A0933	32,491	-
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	10/1/24-6/30/25	93.556	A0928	119,176	
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-6/30/25	93.556	A0927	57,331	
Arcadia					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-4/30/25	93.556	Arcadia - 2025	15,341	-
Cabot					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-4/30/25	93.556	Cabot - 2025	47,558	-
Total Federal Assistance Listing No. 93.556				<u>312,021</u>	<u>-</u>
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity					
Temporary Assistance for Needy Families	7/1/24-6/30/25	93.558	A0110	374,988	-
Substance Abuse and Mental Health Managing Entity					
Temporary Assistance for Needy Families	7/1/25-6/30/26	93.558	A1001	31,181	-
Big Bend CBC/Child Welfare					
Temporary Assistance for Needy Families	10/1/24-6/30/25	93.558	A0928	73,874	-
Big Bend CBC/Child Welfare					
Temporary Assistance for Needy Families	7/1/24-6/30/25	93.558	A0927	2,950,546	
Total Federal Assistance Listing No. 93.558				<u>3,430,589</u>	<u>-</u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Stephanie Tubbs Jones Child Welfare Services Program	7/1/24-9/30/25	93.645	A0927	\$ 449,175	\$ -
Total Federal Assistance Listing No. 93.645				449,175	-
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	5/1/25-10/31/27	93.658	A0931	30,609	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	5/1/25-10/31/27	93.658	A0933	99,361	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	10/1/24-6/30/25	93.658	A0928	165	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	A0927	2,207,618	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	9/1/24-6/30/25	93.658	A0934	38,691	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	9/1/24-6/30/25	93.658	ILP	18,340	-
Arcadia					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	Arcadia - 2025	42,039	-
Cabot					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	Cabot - 2025	145,439	-
CHIPS					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	CHIPS - 2025	339	-
Total Federal Assistance Listing No. 93.658				2,582,601	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare Adoption Assistance	10/1/24-6/30/25	93.659	A0928	\$ 980,068	\$ -
Big Bend CBC/Child Welfare Adoption Assistance	7/1/24-6/30/25	93.659	A0927	302,650	-
CHIPS Adoption Assistance	7/1/24-6/30/25	93.659	CHIPS - 2025	51	-
Total Federal Assistance Listing No. 93.659				<u>1,282,769</u>	<u>-</u>
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare John H. Chafee Foster Care Program for Successful Transition to Adulthood	9/1/24-6/30/25	93.674	A0934	97,433	-
Big Bend CBC/Child Welfare John H. Chafee Foster Care Program for Successful Transition to Adulthood	9/1/24-6/30/25	93.674	ILP	4,973	-
Total Federal Assistance Listing No. 93.674				<u>102,406</u>	<u>-</u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Family Support Team (FST) In Home Secure Services (IHSS) Social Services Block Grant	7/1/24-6/30/25	93.667	A0920	\$ 32,739	\$ -
Family Support Team (FST) Wrap Social Services Block Grant	7/1/24-6/30/25	93.667	A0921	27,512	-
Big Bend CBC/Child Welfare Social Services Block Grant	7/1/24-6/30/25	93.667	A0927	321,013	-
Total Federal Assistance Listing No. 93.667				<u>381,264</u>	<u>-</u>
Passed through from Big Bend Community Based Care (BB)					
Family Support Team (FST) In Home Secure Services (IHSS) Child Abuse and Neglect State Grants	7/1/24-6/30/25	93.669	A0920	2,549	-
Family Support Team (FST) Wrap Child Abuse and Neglect State Grants	7/1/24-6/30/25	93.669	A0921	2,138	-
CBC - CAPTA Plans of Safe Care Child Abuse and Neglect State Grants	7/1/24-6/30/25	93.669	A0927	79	-
Total Federal Assistance Listing No. 93.669				<u>4,766</u>	<u>-</u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity: Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0110	\$ 1,042,856	\$ -
Substance Abuse and Mental Health Managing Entity: Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1001	316,615	-
Florida Assertive Community Treatment (FACT): Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0170	87,270	-
Florida Assertive Community Treatment (FACT): Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1003	29,166	-
C.A.T. Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0240	111,479	-
C.A.T. Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1006	35,931	-
M.R.T. Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0250	172,929	-
M.R.T. Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1007	60,643	-
Managing Entity BigBend CBC - SRT Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0805	256,332	-
Managing Entity BigBend CBC - SRT Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1014	85,444	-
Managing Entity BigBend CBC - Co-Responder Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0806	34,694	-
Managing Entity BigBend CBC - Co-Responder Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1015	13,459	-
PATH Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0260	4,591	-
PATH Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1008	829	-
Total Federal Assistance Listing No. 93.958				<u>2,252,238</u>	<u>-</u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Projects for Assistance in Transition from Homelessness (PATH)	7/1/24-6/30/25	93.150	A0260	\$ 80,883	\$ -
Substance Abuse and Mental Health Managing Entity:					
Projects for Assistance in Transition from Homelessness (PATH)	7/1/25-9/30/25	93.150	A1008	14,604	-
Total Federal Assistance Listing No. 93.150				<u>95,487</u>	<u>-</u>
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/24-6/30/25	93.959	A0110	1,888,515	-
Substance Abuse and Mental Health Managing Entity:					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/25-6/30/26	93.959	A1001	573,360	-
Passed through Florida Alcohol and Drug Abuse Association					
Naltrexone Program (Vivitrol)					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/24-6/30/25	93.959	DCFFAD202425-28	15,312	-
Total Federal Assistance Listing No. 93.959				<u>2,477,187</u>	<u>-</u>
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Opioid STR	7/1/24-6/30/25	93.788	A0110	1,615,653	-
Substance Abuse and Mental Health Managing Entity:					
Opioid STR	7/1/25-6/30/26	93.788	A1001	490,519	-
Passed through Florida Alcohol and Drug Abuse Association					
Naltrexone Program (Vivitrol)					
Opioid STR	7/1/23-6/30/24	93.788	DCFFAD202425-28	230,044	-
Total Federal Assistance Listing No. 93.788				<u>2,336,216</u>	<u>-</u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Medicaid Cluster					
Passed through from Big Bend Community Based Care (BB)					
Community Based Care – Child Welfare:					
Grants to States for Medicaid	7/1/24-6/30/25	93.778	A0927	\$ 20,210	\$ -
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties					
Maternal and Child Health Services Block Grant to the States:					
Grants to States for Medicaid	7/1/24-10/31/24	93.778	OKA-#01-2022	32,957	-
Total Federal Assistance Listing No. 93.778				53,167	-
Total U.S. Department of Health and Human Services				17,469,840	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through the Assistant Secretary for Community Planning & Development					
Housing First:					
Continuum of Care Program	7/1/24-6/30/25	14.267	FL0634L4H112307	\$ 153,134	\$ -
Total U.S. Department of Housing and Urban Development				<u>153,134</u>	<u>-</u>
Total Expenditures of Federal Awards				<u><u>\$ 17,622,974</u></u>	<u><u>\$ -</u></u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	State Expenditures	Passed Through to Subrecipients
State Financial Assistance					
STATE OF FLORIDA DEPARTMENT OF HEALTH					
Passed through from Community Health Promotion/Bureau of Tobacco Free Florida					
Tobacco Coalition					
State and Community Interventions	7/1/21-9/30/25	64.093	COTJZ	\$ 137,780	\$ -
Total State of Florida Department of Health				<u>137,780</u>	<u>-</u>
STATE OF FLORIDA DEPARTMENT of CHILDREN AND FAMILY SERVICES					
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
The Independent Living and Road-To-Independence Program	9/1/24-6/30/25	60.112	ILP	26,589	-
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Extended Foster Care Program	9/1/24-6/30/25	60.141	ILP	106,789	-
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
CBC - Adoption Services	10/1/24-6/30/25	60.076	A0928	2,359	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	State Expenditures	Passed Through to Subrecipients
State Financial Assistance (continued)					
STATE OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Out-of-Home Supports	5/1/25-10/31/27	60.074	A0931	\$ 232,538	\$ -
Big Bend CBC/Child Welfare					
Out-of-Home Supports	5/1/25-10/31/27	60.074	A0933	103,172	-
Big Bend CBC/Child Welfare					
Out-of-Home Supports	7/1/24-6/30/25	60.074	A0927	187,736	-
Big Bend CBC - Arcadia					
Out-of-Home Supports	7/1/24-4/30/25	60.074	Arcadia - 2025	319,368	-
Big Bend CBC - Cabot					
Out-of-Home Supports	7/1/24-4/30/25	60.074	Cabot - 2025	151,019	-
Total State Assistance Listing No. 60.074				<u>993,833</u>	<u>-</u>
Passed through from Big Bend Community Based Care (BB)					
Early Childhood Court Case Management & Prevention Services	7/1/24-6/30/25	60.225	A0927	173,156	-
Passed through from Big Bend Community Based Care (BB)					
Community Based Care – Child Welfare:					
CBC - Purchase of Therapeutic Services for Children	7/1/24-6/30/25	60.183	A0927	2,921	-
Passed through from Big Bend Community Based Care (BB)					
Centralized Receiving Facility (CRF)					
Centralized Receiving Systems	7/1/24-6/30/25	60.163	A0808	3,540,000	-
Centralized Receiving Facility (CRF)					
Centralized Receiving Systems	7/1/25-6/30/26	60.163	A1016	1,180,000	-
Total State Assistance Listing No. 60.163				<u>4,720,000</u>	<u>-</u>
Total State of Florida Department of Children and Family Services				<u>6,025,647</u>	<u>-</u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	State Expenditures	Passed Through to Subrecipients
State financial assistance (continued)					
Passed through Florida Alcohol and Drug Abuse Association					
Post-Adjudicatory Drug Court Program					
Problem Solving Courts	7/1/24-6/30/25	22.029	0100DMT	\$ 724,650	\$ -
Naltrexone (Vivitrol)					
Naltrexone	7/1/24-6/30/25	22.022	OSCAFAD202425-32	73,178	-
Naltrexone (Vivitrol)					
Medically Assisted Drug Treatment Program	7/1/24-6/30/25	22.030	OSCAFAD202425-32	242,147	-
Total Office of the State Court Administration				<u>1,039,975</u>	<u>-</u>
Total Expenditures of State Financial Assistance				<u><u>\$ 7,203,402</u></u>	<u><u>\$ -</u></u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Years Ended September 30, 2025 and 2024

1. Presentation and Basis of Accounting

The schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis in accordance with accounting principles generally accepted in the United States. It includes all the state and federal expenditures of LifeView Group, Inc. (the Company).

The Company allocates administrative costs to its federal and state programs using a step-down allocation methodology. The methodologies used allow for the allocation of administrative costs across all appropriate components of operations and are in accordance with Florida Administrative Code 15A-10.014. The Company has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance and instead adheres to an approved federal indirect rate or approved contract indirect rate.

2. Contingencies

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, any such claims will not have a material adverse effect on the financial position of the Company.

3. Subrecipients

In order to fulfill contractual requirements for child protective services, behavioral health services, and vocational services, the Company subcontracts with various community agencies. The Company is responsible for compliance with the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

OTHER REPORTS AND SCHEDULES



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

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

We have audited, 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 (*Government Auditing Standards*), the consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2025, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated January 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Company’s internal control over financial reporting (“internal control”) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Company’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 consolidated 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 Company's consolidated financial statements are free of 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 consolidated 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Saltmarsh", is positioned above the date and location text.

Pensacola, Florida
January 27, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND STATE FINANCIAL
ASSISTANCE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE,
SECTION 215.97, *FLORIDA STATUTES*, AND CHAPTER 10.650,
*RULES OF THE AUDITOR GENERAL***

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Project

We have audited LifeView Group, Inc. and Subsidiaries' (the Company)'s compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the requirements described in the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the Company's major federal programs and state financial assistance projects for the year ended September 30, 2025. The Company's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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); Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Company 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 on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the Company's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Company'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 GAAS, *Government Auditing Standards*, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 Company's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Company's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Company'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, Section 215.97, *Florida Statutes* and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 or state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



Pensacola, Florida
January 27, 2026

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 yes X **no**

Significant deficiency(ies) identified?

 yes X **none reported**

Noncompliance material to financial statements noted?

 yes X **no**

Federal Awards and State Financial Assistance

Internal control over major federal programs and state projects:

Material weakness(es) identified?

 yes X **no**

Significant deficiency(ies) identified?

 yes X **none reported**

Type of auditor's report issued on compliance for major federal programs and state projects:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a), Uniform Guidance; Section 215.97, *Florida Statutes*; or Chapter 10.650, *Rules of the Auditor General*?

 yes X **no**

Identification of major federal programs:

Assistance Listing number(s)

Name of federal program or cluster

93.658

Foster Care Title IV-E

93.558

Temporary Assistance for Needy Families

93.667

Social Services Block Grant

LIFETIME GROUP, INC. AND SUBSIDIARIES

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)**

YEAR ENDED SEPTEMBER 30, 2025

Section I - Summary of Auditor's Results (continued)

Identification of major state projects:

Assistance Listing numbers

Name of state project

60.163

Centralized Receiving Systems

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

Federal programs:

\$1,000,000

State projects:

\$750,000

Auditee qualified as low-risk auditee?

 X

yes

no

Section II - Financial Statement Findings

No matters were identified.

Section III - Federal Award and State Project Findings and Questioned Costs

No matters were identified.

Section IV - Management Letter and Summary Schedule of Prior Audit Findings

No matters were identified.