

## Completeness Checklist

Application Forms and Attachments	Page #
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<b>Project Applicant: Lakeview Center, Inc.</b>	
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## SECTION V: Application Forms

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

### 1. Applicant Information

#### SECTION V: Application Forms

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

##### 1. Applicant Information

Organization Name: Lakeview Center, Inc.	Authorized Organization Representative Name/Title: Shawn Salamida, President Behavioral Health Svcs.
Address: 1221 W. Lakeview Ave., Pensacola, FL 32501	Telephone: 850-495-2304
City, State/Zip: Pensacola, FL 32501	Organization Website: <a href="https://elakeviewcenter.org">https://elakeviewcenter.org</a>
Contact Person Name/Title: Patti Hyde, Director Family Based Intervention Svcs.	Unique Entity ID (SAM #): HKKJG3A4NKP7
Contact Person E-mail: Patti.Hyde@lakeview-center.org	Federal Employer ID #: 59-0737872

##### 2. Project Information

Project Name: CAT Escambia Program	
Project Address (if different from organization address): Same as above	
This is a/an: <input type="checkbox"/> New Project or <input checked="" type="checkbox"/> Expanded Project	
Total Funding Requested for this Project: \$ 258,264	
Number of Persons to be Served: 100	
Project Type (check as many as applicable below):	
Medication Assisted Treatment: <input checked="" type="checkbox"/> (linkage)	Education Program: <input checked="" type="checkbox"/>
Prevention: <input checked="" type="checkbox"/>	Recovery: <input checked="" type="checkbox"/> (linkage)
Treatment (other than medication assisted) (specify model):	
Overdose Reversal Medication Distribution: <input checked="" type="checkbox"/>	Criminal Justice Training, Prevention, and Treatment
Other (please specify):	

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

<b>Target Population (check as many as applicable below):</b>	
<input checked="" type="checkbox"/> Chronically Homeless <input checked="" type="checkbox"/> Single Individuals <input checked="" type="checkbox"/> Victims of Domestic Violence <input checked="" type="checkbox"/> LGBTQI+ Individuals/Families/Youth <input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Families <input checked="" type="checkbox"/> Unaccompanied Youth (ages 18-24) <input checked="" type="checkbox"/> Veterans <input checked="" type="checkbox"/> Individuals with Severe and Persistent Mental Illness
<b>Target Service Location (check as many as applicable below):</b>	
<input type="checkbox"/> City of Pensacola <input type="checkbox"/> Town of Century	<input checked="" type="checkbox"/> Unincorporated Escambia County <input checked="" type="checkbox"/> All of Escambia County <input type="checkbox"/> Other:
Is this project using a mobile based treatment model?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

### 3. 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:

Signature:



Typed Name: Shawn Salamida

Title: President, Behavioral Health Services

Date: 9/13/24

### 4. Project Description

Narrative response must include:

- Sufficient information to understand the scope of the project, the number and type of clients to be served, the services to be provided and the cost of the proposed activities.
- How the project will follow an evidence-based program model or creates an innovative approach to reducing opioid abuse.
- The project's plan to coordinate with housing providers, workforce development boards, and physical and behavioral healthcare organizations to provide housing and supportive services.

*Limit response to 2,000 words.*

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

## **CAT PROGRAM ~ PROJECT DESCRIPTION**

Lakeview Center, Inc. (LCI) is a 501(c) (3) non-profit organization that began 70 years ago (1954) as a small child guidance clinic. LCI was one of the first CMHC's (Community Mental Health Center) in the nation to earn JCAHO accreditation (1977). And in 2004 LCI became accredited by (CARF) the Commission on Accreditation of Rehabilitation Facilities. Today, LCI is a comprehensive community behavioral health center providing in excess of 700,000 services annually to approximately 35,000 people. The proposed project will be responsible to the Children's Services division of Lakeview Center. The organization, Board, staff and management have demonstrated experience serving the communities of the proposed project and have well-documented linkages to the POF (Populations Of Focus).

Lakeview Center's CAT programs serve adolescents with mental health and behavioral health disorders who are at risk of harmful behaviors that put them at risk of being removed from their homes by the child welfare system, juvenile justice, and/or being placed in a SIPP (State Inpatient Psychiatric Program) level of residential care. We propose expanding the Escambia CAT program to include a specialized team of adolescent substance abuse providers to address the increase in opiate overdose deaths in youth in the Panhandle region of Florida as well as the lack of available treatment resources in the region. The additional roles are as follows:

One (1) Master's Level Counselor: Provide clinical therapy services both to the family and the youth served to address trauma, 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 client, which may include in-depth assessments, 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.

One (1) RN Case Manager: Would be a licensed registered nurse with a pediatric and or mental health / substance abuse treatment background and provides health & needs assessments, completes developmental screenings (ASQ), completes and monitors Plans of Safe Care, makes medical and other supportive appointments, provides health education, reports critical incidents, assist caregivers with applications for (WIC, SNAP, 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.



One (1) Therapeutic Mentor: Assist the counselors/therapeutic/nursing staff by providing clinical support (transportation, skill building, group support). Provide 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.

#### Program Overview

Young adults with Substance Use Disorders are at risk of not only ongoing substance abuse into adulthood, but also teenage pregnancy, human trafficking, an increased risk of domestic violence, and overdose deaths. Per the CDC, overdose deaths in youth increased 109% from 12/2019 – 12/2021, with a 182% increase in deaths involving Illicitly manufactured fentanyls (IMFs). About 90% of those deaths involved opioids and 84% involved IMFs. One of the newest trends is counterfeit pills containing fentanyl, which were present in almost 25% of these deaths.

Our CAT Team offers comprehensive, family-centered, trauma-informed, evidence-based, coordinated, and integrated outpatient care to adolescents and transitional-aged youth between the ages of 5-18 with a substance use disorder, serious mental illness, or co-occurring disorder. This team of professionals provides intensive, in-home services to this population, with a focus not only on youth, but on the families, homes, and communities where these youth live in order to increase sustainability of recovery.

The team includes a licensed practitioner, master's level practitioners, case managers, behavioral technician, and a nurse. Services are delivered to youth and their families in-home and other physical locations such as at schools and, occasionally, in-office. Intensive in-home outpatient care is guided by the Wraparound System of Care, a model that incorporates team-based delivery of integrated and coordinated evidence-based interventions to meet assessed needs of youth, including Cognitive Behavioral Therapy (CBT), Seeking Safety (SS), Trauma Informed Care (TIC), and Comprehensive Case Management (CCM), plus tobacco use counseling, substance use psychoeducation and HIV/STD/Hepatitis health education.

CAT has strategic external collaborative partners such as the Department of Juvenile Justice, the Department of Children and Families, Families First Network, Lutheran Services of Florida, the Pace Center for Girls, CDAC Behavioral Healthcare, Camelot Academy of Escambia County, Pensacola State College, Gulf Coast Kids House and various counseling practices in town, other local hospitals, Escambia and Santa Rosa schools, Project Connect, AMIkids Pensacola, Pensacola School of Liberal Arts, Big Brothers Big Sisters/Campfire Kids, Valerie's House, Opening Doors Northwest Florida, Gulf Coast Adoptions, University of West Florida, The Secret Place Home, Achieve Academy, North West Florida Health, judges and public defenders in local delinquency courts, adult probation agencies and sober houses, and numerous local providers of mental health services and primary care offices.

As intended, the CAT Team enrolls participants with substance use/abuse concerns, showing a reach into the substance-abusing youth population. Use of alcohol, marijuana/hashish, opiates, barbiturates, and other illegal drugs within the prior month is

common among the CAT Team participants at intake. Likewise, there are exceedingly high rates of serious trauma-related experiences, mental health concerns, and mental health/substance use disorders among enrolled participants. The CAT Team is clearly serving our communities high-risk youth and young adults in need.

The CAT Team services are provided in a supportive, trauma-informed, and interactive manner and directed toward supporting or restoring positive family relationships in Escambia County. The services are time limited and are initially intensive, based on the needs of the individual/family.

The services demonstrate a multi-systemic approach to treatment and have a goal of keeping families together by reducing the impact that substance abuse or addiction plays in the family and by reducing sentinel events such as acute and residential hospitalizations, and removal of children by the Department of Children and Families and the Department of Juvenile Justice.

Services are designed to meet any area of a family's functioning and includes Individual Psychotherapy Services, Substance Abuse Services, Family Therapy, Case Management / Care Coordination, Psychiatric evaluations/Medication Management / Monitoring Services, as well as Peer Recovery Group for aftercare.

We provide Skill Development Services in areas of Behavior Management Skills, Life Skills, Conflict Resolution Skills, Critical Thinking Skills, Anger Management Skills, Decision Making Skills, Crises Management Skills, School Based Services, Crises Management/Stabilization Skills, Positive Youth Development Services, and Nutritional and Health Services.

We use incidental funding to provide families with lock boxes to secure medications and sharps for those at elevated risk of suicide and self-harming behaviors, clothing for employment, driver's license fees, GED funding, bus passes for employment, and other client/family needs to help ensure sustainable progress in the program.

CAT serves thirty-five (35) families at any given time. Because we work so extensively with families as well as individuals, this often translates to one hundred (100) people or more per year who are impacted by this team.

Tanz LJ, Dinwiddie AT, Mattson CL, O'Donnell J, Davis NL. Drug Overdose Deaths Among Persons Aged 10–19 Years — United States, July 2019–December 2021.

MMWR Morb Mortal Wkly Rep 2022;71:1576–1582. DOI:  
<http://dx.doi.org/10.15585/mmwr.mm7150a2>

## 5. Quality of Service Questionnaire

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 CAT Program aligns with the Escambia County Opioid Abatement Strategic Summary through the inclusion of the core strategies of: Narcan distribution to clients/family members, MAT/SUD treatment linkage, and the use of the "warm handoff" linkage strategy.

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 staff currently participate on the Homeless Coalition and the entire agency is an integral part of the Behavioral Health systems in Escambia County. CAT will integrate both systems through input from those participating staff for CAT Program evaluation.

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

Project clients who access CAT Program services undergo a needs assessment. This process is standard for all LCI Children's programs at intake and exit. This process assists in both client treatment planning and the development of a comprehensive list of client linkage needs.

In addition, linkages to required services are made via long-standing CAT referral processes. Also, staff send appointment reminders to clients (who have communications access) and can provide transportation assistance for client appointments (i.e., bus passes).

4. Describe how the project will provide connections to permanent supportive solutions, include the extent to which this project will connect client to mainstream services (i.e. food stamps, SSI/SSDI, Medicare/Medicaid, physical health care, mental health care, substance abuse treatment, recovery support groups, public housing, childcare providers, etc.), and community-based supports (i.e. volunteer opportunities, faith-based organizations, civic groups, etc.) to ensure long term stability.

Clients in need of assistance to identify stable housing or workforce development will be provided linkage to all local housing assistance programs for which they might be eligible. These programs include: local Section 8 or HUD Housing programs, as well as emergency shelter programs. For additional support services, client may be linked to local social service rent and/or utility assistance programs. The CAT Team will assist clients requiring linkage to additional services with completing/submitting required applications and/or paperwork.

5. Explain how your agency engages persons with lived experience (i.e. previously or currently homeless, previously or currently experiencing MH/SUD, etc.) and historically marginalized groups (i.e. black, indigenous, people of color, LGBTQ+ populations, etc.) in the design and evaluation of programs and services. Include the number of persons engaged and their role.

The CAT Team engages persons with lived experience, as does Lakeview Center as a whole. Not only have services been provided to these populations for 70 years, but many of those employed by LCI have lived experience themselves. For some, those experiences led them into service-based careers. Further, LCI programs incorporate all available community needs assessment data into the design, development and evaluation of program services.

6. Explain your agency's experience providing services to individuals and families who have substance use or co-occurring disorders, including federal, state, and/or local government grant experience and capacity of the organization to administer the project and oversee all compliance requirements.

The main campus of LCI readily accessible to the populations of focus for the project. LCI has a proven record for reaching and providing services to hardcore/chronic drug users and facilitating entry into SUD treatment. Further, LCI has demonstrated success in referral, engagement and retention beyond SUD treatment, including recovery support services (NA/CA/AA groups) and outpatient support.

LCI Behavioral Health (BHS) Division services include: Adult residential substance use (SUD) treatment (RTR); DUI School; Outpatient SUD treatment; Methadone program; HIV-Hepatitis/ overdose prevention, outreach and rapid testing (OPUS) program; Central Receiving Facility; Avalon Center (multi-service, Santa Rosa Co); Day/night treatment (co-occurring disorders); Drug Court Program; Families First Network (protective services), and several other substance use and mental health programs.

Since 2003 LCI has been **awarded seven (9) SAMHSA grants**, all of which required the collection and reporting of specific performance measures (**GPRA collection at intake, discharge and 6 months - follow-up**). LCI **measures project capacity and success** by the outcomes of previously funded SAMHSA programs, with the same (or expanded) requirements:

- ◆ **PHASE** (Personalized HIV & Addictions Services Expansion) I, SAMHSA/CSAT (TCE/HIV, 2003-2008) ► GPRA Intake rate = 90%; Follow-up (6 month) rate = 88%
- ◆ **CHOICE Program** (CSAT-TCE/Homeless, 04-09) ► Intake rate=93%; Follow-up rate=89%
- ◆ **SHAPE I Program** (CSAP-SA/HIV, '05-'10) ► Intake rate = 103%; Follow-up Rate = 93%
- ◆ **PHASE II Program** (CSAT-TCE/HIV, '12-'17) ► Intake rate=99%; Follow-up Rate=87%
- ◆ **SHAPE II Program** (CSAP-RTR, 2010-2015) ► Intake rate=99%; Follow-up Rate=89%
- ◆ **SHAPE III Program** (CSAP-MAI, 2015-2020) ► Intake rate=96%; Follow-up Rate=90%
- ◆ **PHASE III Program** (CSAT-TCE/HIV, 2017-2022) ► Intake=80%; Follow-up Rate=89%
- ◆ **PHASE IV Program** (CSAT-TCE/HIV, 2022-2027) ► Intake=84%; ► On-going
- ◆ **OPUS Program** (CSAP-HR, '22-'25) ► Contacts = 86% ► **Funded thru 5/29/25**

7. Describe how your agency has worked to remove traditional barriers (i.e. no income, no insurance, no transportation, etc.) to services for individuals and families who have substance use or co-occurring disorders.

LCI provides SUD and COD services regardless of a person's ability to pay. Persons accessing LCI services have an eligibility screening administered for any insurance, programs and/or services for which they may qualify. In the event that a client does not qualify for standard services, coverage via state or federal grant programs is sought to cover the treatment they may require.

8. Describe how your agency evaluates program success.

LCI measures **project** capacity and **success** by the outcomes of previously funded SAMHSA programs, with the same (or expanded) requirements (see list of programs in #6 response). An 80% or greater attainment of project goals is considered a successful outcome.

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

The CAT has several years of experience in developing sustainability plans for children's programs. In collaboration with both the agency's resource developer and legislative committee, the sustainability plan for the proposed CAT Program expansion will include other potential local funding opportunities that may be accessible for continuing some aspects of the program, as well as legislative updates on any upcoming state funding that could be used for the continuation of other components of the program. Also, the plan will propose which program activities may be compatible with other LCI programs, and therefore, able to be taken on and continued by those units (e.g., Counseling, Supplemental services linkage, etc.).

## 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.
- 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 SSA, news media, general public, POF 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 SSA and other key state stakeholders	W/I 30 days post GA	PD PC
2. Conduct review of terms/conditions of NOA; <b>Assess org. readiness</b> ⇒ Setup admin/fiscal accounting	⇒ Administrative/fiscal procedures in place early to facilitate accurate & timely compliance ⇒ Organizational	W/I 30 days post GA	PD PC

processes with SAMHSA to ensure accuracy	readiness assessed to ID opportunities for capacity development		
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; Complete subcontract agreement with Evaluator	⇒ 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 advertising to relevant areas for services ⇒ Leverage existing collaborative relationships to enhance POF access; Cascade P&P's, re: EBI/TI practices to new program leaders and staff	⇒ 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 ⇒ Convene first advisory council meeting for feedback/suggestions	⇒ POF treated w/respect, confidentiality observed ⇒ 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 ⇒ Sustainability key to future project continuation- post year 3 ⇒ Impact on community/pops assessed	By 36 months post GA	PD PC
10. Attend relevant trainings/conferences ⇒ Update staff on data collection procedures ⇒ Expand project ads via local media outlets/Implement media awareness campaign	⇒ Project staff will become familiar with CSAP PO & other cohort members and data collection instruments/website ⇒ Overdose prevention awareness and stigma reduction will be addressed via messages	Ongoing (5/29/25)	CN PD PC RN TM
11. Begin providing evidence-based interventions to: Populations of focus (including: Overdose prevention education sessions; Street outreach brief interventions; Distribution of Narcan and Fentanyl test strips, etc.	⇒ 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. Re-implement program w/fidelity. Conduct focus groups (1 <sup>st</sup> at 1 year/annually thereafter) with members representative of POF & key stakeholders to assess satisfaction with	⇒ Implementation fidelity increases best outcomes ⇒ Any need for project adjustments will be identified & executed resulting in improvements & enhanced outcomes ⇒ Cultural relevancy will be maximized	* By 180 days post GA & On-going	PD PC

project & make required project adaptations			
13. Finalize sustainability plan & resource development activities ⇒ Meet with State officials & continue partnership development with potential funders	⇒ 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
14. Develop and utilize procedures to implement random reliability checks to ensure fidelity with the evidence-based models for project EBIs ⇒ Begin semi-annual project evaluations	⇒ Fidelity checks will be routinely implemented ⇒ Program will be implemented with reliability and will reach maximum value in terms of outcomes	By 30 months post GA & On-going	PD PC
15. Utilize & continue to build partners embedded within a comprehensive, integrated system to enhance future sustainability ⇒ Meet with SSA and local legislators to solicit continued funding through legislative processes	⇒ 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
16. Begin wide dissemination of project findings and progress in relevant journals and via conference methods ⇒ Provide the GPO & SAMHSA Publications Office with advance copies of publications	⇒ Project findings can be widely shared to benefit current & future cohorts & target POF they serve ⇒ Sustainability will be enhanced through wide dissemination activities that validate the project's success	By 36 months Post GA	PD PC

- Monthly spending plans and proposed drawn down schedules; and Reporting schedule for outcomes achieved.
  - LCI anticipates spending and drawing down no more than 1/12<sup>th</sup> 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.

**A. PERSONNEL****REQUEST**

Position	Name	Annual Salary/Rate	Level of Effort	Salary Requested	Total
Counselor	TBD	52,387	100%	52,387	
Nurse (RN) Case Mngr.	TBD	67,891	100%	67,891	
Therapeutic Mentor	TBD	34,100	100%	34,100	
Total:					\$154,378

**Justification:**

Counsel (Master's Level)	Provide clinical therapy services both to the family and the youth served to address trauma, 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.
Nurse (RN) Case Manager	Provides health and needs assessments, completes developmental screenings (ASQ), completes and monitors Plans of Safe Care, makes medical and other supportive appointments, provides health education, reports critical incidents, makes required referrals to medical/supportive services, coordinates physician visits, provides pharmacy coordination and other necessary clinical duties.
Therapeutic Mentor	Assist the counselors/therapeutic/nursing staff by providing clinical support (transportation, skill building, group support). Provide 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.

**B. Fringe Benefits****REQUEST**

Component	<b>Historical average = 30% combined (all fringe)</b>	Total
FICA		
Retirement Annuity		
Health Insurance		
Unemployment		
Worker's Comp		
Life Insurance		<b>\$46,313</b>

**Justification:** Based on current agency rates.

**C. Travel**



**REQUEST**

Purpose of Travel	Location	Item	Rate	Cost	Total
Local Travel	Escambia County, FL	3 staff	3FTE x 100/miles x 100 days x .44	13,200	\$13,200
Total All Travel:					

**Justification:**

- 1) 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

**D. Equipment****Total**

N/A

**Justification:** N/A**E. Supplies****REQUEST**

Item(s)	Rate	Cost	Total
General Office Supplies	\$40/staff/month x 12 mos. x 3 FTE	1,440	<b>\$8,490</b>
Educational supplies (brochures, pamphlets, etc.)	\$10/contact x 100 clients/year	1,000	
Medication lock boxes	\$25/box x 25 boxes	625	
Laptops	\$1,200/each x 3 FTE	3,600	

**Justification:**

General Office Supplies: printer/copier ink cartridges, pens, copy paper, note pads, etc. needed for general operations of project based on agency experience average per staff;

Client education supplies: brochures, educational pamphlets, NA big books/workbooks, etc.;

Medication lock boxes: Will be distributed to clients who access MAT services for safe storage of their takeout MAT medication

Laptops: For staff use to conduct the daily business of the program

**F. Contractual Total**

N/A

**\$0****G. Construction**

N/A

**\$0**

**H. Other**  
**REQUEST**

Item	Rate	Cost	Total
Occupancy (office space)	\$10/sq. ft. x 100 sq feet	1,000	
Telephone	3 Cell phones x \$59/mo. x 12 mos.	2,124	
Internet & Security Services	\$350/month x 12 months	4,200	
Copier Cost	\$100/month x 12 months	1,200	
Participant documentation (birth certificates, State ID's/Driver License, etc.)	\$20/document x 3 documents/client x 30 participants	1,800	
Insurance	General & Professional – historical	1,000	
Internet service	\$90/month x 12 months	1,080	
			<b>\$12,404</b>

**Justification:**

Occupancy (office space): Cost per square foot for office space for 3 staff in Escambia Co;

Telephone: 3 cell phones x \$59/month;

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

Participants documentation: For participation ID, employment assistance and access of other services requiring documentation;

Insurance: Based on historical average;

Internet service: For staff use to conduct business of the project (email, research, etc.);

**Indirect Cost Rate:**

Allowable rate (10%) of direct expenses

**Total**

**\$31,734**

**BUDGET SUMMARY**

Category	Federal Request
Salaries & Wages	154,378
Fringe Benefits	46,313
Travel	13,200
Equipment	0
Supplies	8,490
Contractual	0
Construction	0
Other	12,404
Total Direct Costs	234,785
Indirect Costs	23,479
<b>Total Project Costs</b>	<b>258,264</b>

**Total Direct Costs:****REQUEST****\$234,785****Total Project Costs:****REQUEST****\$258,264**

- 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 long experience in obligating funds and meeting expenditure deadlines. As with other grant funding, LCI will draw down 1/12<sup>th</sup> 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****Consolidated Income Statement  
FY25 Budget**

NET PATIENT FEES  
CONTRACT REVENUE  
OTHER REVENUE  
TOTAL FEES AND REVENUE

SALARIES & WAGES TOTAL  
FRINGE BENEFITS  
TOTAL PERSONNEL EXPENSES

CONTRACT AND MEDICAL SERVICES  
DEPRECIATION  
EQUIPMENT & SUPPLIES  
FOOD TOTAL  
IN-KIND  
INSURANCE  
INTEREST EXPENSE TOTAL  
MEDICAL AND PHARMACY SERVICES  
OCCUPANCY  
OTHER OPERATIONAL EXPENSES  
PERSONAL WELFARE  
PROFESSIONAL FEES  
TRAVEL  
OPERATING EXPENSES

TOTAL EXPENSES

DIRECT CONTRIBUTION

SUPPORT

TOTAL INDIRECT/SUPPORT COSTS

NET DIRECT CONTRIBUTION

ADMIN

INVESTMENT INCOME

TOTAL INVESTMENT AND MARKET ADJUSTMENT  
INCOME

NET MARGIN

**FY25 Budget**

25,353,540
204,050,787
765,183
230,169,500
118,473,818
35,123,687
151,597,505
16,078,352
2,451,552
4,717,658
2,085,168
70,404
1,831,436
2,070,386
16,328,007
6,351,202
4,382,131
831,324
17,825,303
2,163,048
77,186,981
228,784,486
1,385,014
(8)
(8)
1,385,022
4
3,132
3,132
1,388,150

## 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 (max 400 characters)	Annual Assistance Requested
Case Management		
Peer Support Staff		
Nursing Staff	1 FTE	\$88,258
Peer Specialist Certifications		
Mobile Service Delivery Vehicles and Associated Costs (i.e. mileage, maintenance, etc.)		
Computers, Phones, and other equipment for program staff	Laptops and Cellphones	\$5,724
Program Related Supplies (i.e. harm reduction materials, PPE, medications)	General Office supplies & Medication lock boxes	\$3,890
Marketing and Educational Materials	Brochures, handouts, NA/CA books	\$1,000
Other Expenses	Other staff: Counselor & Therapeutic Mentor	\$112,433
Other Expenses	Local travel: 3 FTE x 100/miles x 100 dys x .44	\$13,200
Other Expenses	Other: Internet, phones, copier, etc.	\$10,280
<b>Subtotal Requested</b>		<b>\$ 234,785</b>
Admin Requested (max of 10%) (i.e. accounting costs, contract management costs, facility costs)		\$23,479
<b>Total Amount Requested</b>		<b>\$ 258,264</b>

## 10. 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	5% reduction	Client and family counseling, Addressing medical needs, Therapeutic mentor assistance - All staff
2. Reduced number of EMS overdose responses.	3,570 (2022), Esc. Co. EMS	5% reduction	Same as noted for "fatal overdoses" above.
3. Increase in substance use disorder treatment to reduce opioid overdoses.	13,210 Lakeview Center, Inc., EHR System statistics, 2023	8% increase	Client and family counseling and education, Transportation assistance, Medical assistance - All staff
4. Increase in access to substance use disorder treatment programs.	13,210 Lakeview Center, Inc., EHR System statistics, 2023	5% increase	Same as noted for SUD tx to reduce OD above.
5. Increase access to substance use prevention programs.	1,100 (2023), LCI LCI prevention programs encounter reports	5% increase	Same as noted for SUD tx to reduce OD (above) + linkage to LCI prevention programs - All staff
6. Increase in substance use disorder training, treatment, and prevention in the Criminal Justice Departments.	8 (2023), LCI MAT, OPUS & DUI training reports	5% increase	Expansion of SUD education provided to Esc. Co. Juvenile Justice Dept. - All staff
9. OTHER: _____			
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*

# COMPREHENSIVE SERVICES DIRECTORY 2018



Helping people throughout life's journey.

**Lakeview Center**



BAPTIST HEALTH CARE

established in 1954

**Adult Outpatient Counseling** provides brief therapy for people who are dealing with issues related to substance abuse, mental health or co-occurring disorders. Each client is encouraged to participate in the planning of his/her treatment.

**Location:** LCI Main Campus, Building H **Hours:** Monday-Friday, 8 a.m. to 5 p.m.  
**Contact:** 850.469.3730

**Access Behavioral Health (ABH)** is a managed behavioral health care organization with a comprehensive network of Medicaid practitioners and organizations who provide individualized, coordinated and integrated behavioral health care services to meet the specific needs of individuals and families in the communities we serve.

**Location:** Lakeview Center (LCI) Main Campus, 1221 W. Lakeview Ave., Pensacola, FL 32501, Building R

**Hours:** Monday-Friday, 8 a.m. to 5 p.m. **Contact:** 866.477.6725

**Acute Stabilization Unit (ASU)** is a 10-bed integrated Adult Crisis Stabilization Unit and Addiction Receiving Facility (CSU/ARF). This unit serves people 18 years of age and older who present with serious and acute mental illness, substance use impairment or co-occurring mental illness and substance use disorders. Criteria for admission:

- The person has a mental illness and/or addiction disorder, and there is a substantial likelihood that without care or treatment this individual will cause serious harm to him/herself or someone else.
- The person has a mental illness and/or addiction disorder, and without care or treatment the person is likely to suffer from neglect or refuse to care for himself or herself, and such neglect or refusal poses a real and present threat of substantial harm to his or her well-being.

Individuals are screened through the Emergency Services Department to insure the person meets criteria for either voluntary or involuntary inpatient admission. The ASU provides stabilization of the mental health or substance use crisis and referral to other programs for further treatment. Additionally, medically supervised detoxification is provided as the first step in treatment for certain types of addictions. The program is governed by the Florida Mental Health Act/Baker Act and Marchman Act (Florida Statute 394 & 397/ Chapters 65D-30 and 65E-5, 65E-12 and 65E-15 Florida Administrative Code). Length of stay is usually three to five days.

**Location:** LCI Main Campus, Building S **Hours:** 24/7 **Contact:** 850.469.3495



## Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14  
R. 01/18

85-8012647318C-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-1.038, 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.



## Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

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. <b>Lakeview Center, INC</b>	
	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.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> 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. <input checked="" type="checkbox"/> Other (see instructions) ► <b>NFP 501(c)3</b>	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. <b>1221 W. Lakeview AVE</b> 6 City, state, and ZIP code <b>Pensacola, FL 32501-1836</b>	7 List account number(s) here (optional)
Requester's name and address (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:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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 ► **Heather Boyd, CPA**

Date ► **9/9/24**

## 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](http://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.

LAKEVIEW CENTER, INC.

FORM 990 & 990-T

TAX YEAR 2022

Forvis Mazars, LLP  
1201 Walnut Street, Suite 1700  
Kansas City, MO 64106  
P 816.221.6300 | F 816.221.6380  
forvismazars.us



Lakeview Center Inc.  
1221 W. LAKEVIEW AVENUE  
PENSACOLA, FL 32501-1836

Enclosed are the following income tax returns prepared on behalf of Lakeview Center Inc for the year ended September 30 2023.

2022 990 - Return of Organization Exempt from Income Tax  
2022 8879-TE - IRS E-file Signature Authorization Form - Signed  
2022 990-T -Exempt Organization Business Income Tax Return  
2022 8879-TE - IRS E-file Signature Authorization Form - Signed  
2022 F-1120- Florida Corporate Income/Franchise Tax Return

The original of each of the above mentioned returns should be dated and signed in accordance with the following instructions included with the copy of the return. This copy is for your use and should be retained for your files.

Upon an audit of the return(s), requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records.

An additional copy of the Form 990 has been included, to be made available for public inspection upon request. Please note that all statements of donors' contributions are not subject to public inspection and have been removed, as appropriate.

Form 990 must be made available for public inspection for a period of three years, beginning with the date the return is filed. The available document must be an exact copy of the return and schedules as filed with the IRS, except that the names and addresses of the contributors may be excluded. Any organization that fails to comply with this provision is subject to a penalty of \$20 for each day that inspection is not permitted, up to a maximum of \$10,000. Any organization that willfully fails to comply shall be subject to an additional penalty of \$5,000. You are also required to provide copies of the return if you receive such a request. Should you receive a request for inspection or for copies of your return, you may want to contact us for further details.


These return(s) were prepared from information provided by you or your representative. The preparation of tax returns does not include the independent verification of information used. Therefore, we recommend you review the return(s) before signing to ensure there are no omissions or misstatements. If you note anything which may require a change to the return(s), please contact us before filing them. We recommend that you retain all pertinent records that support the information reported on your return.

Before preparing your tax return, we provided you with access to a summary of transactions identified by the U.S. Treasury as reportable transactions. The law provides for a penalty as high as \$200,000 per transaction for failure to adequately disclose any of them on your tax return if applicable. Unless you notified us otherwise, your tax return was prepared with the assumption you have not engaged in any

reportable transaction. Otherwise, we have prepared your tax return in accordance with the information you provided to us and have attached the appropriate disclosure statement to your tax return. We are not liable for any penalties resulting from your failure to provide us with accurate and timely information about such transactions or to timely file the required disclosure statements. If you have any questions about reportable transactions, please contact us before filing your return.

We appreciate this opportunity to serve you. Please contact us if you have any questions or if we may be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "April Arnold". The signature is written in a cursive, flowing style.

April Arnold

FORVIS MAZARS, LLP

Enclosures

LAKEVIEW CENTER, INC.

Instructions for Filing  
Form 8879-TE  
IRS e-file Signature Authorization for Form 990  
For the year ended September 30, 2024

The original IRS E-file Signature Authorization form should be signed (use full name) and dated by an authorized officer of the organization.

Return your signed IRS e-file Signature Authorization Form 8879-TE to:

FORVIS, LLP  
Fax: Attn: eFile Administration  
816-221-6380

Or email your signed Form 8879-TE to:  
EFileNW@forvis.com

There is no tax due with the filing of this return.

No estimated tax payments for 2023 will be required, nor will you be subject to underpayment penalties because you have no 2022 tax liability.

Under current IRS regulations, your return is subject to public inspection. Before filing, you should review all information in this return to determine that the disclosures are appropriate, accurate and complete. Please contact us if you believe any of the disclosures should be modified.

Do NOT separately file Form 990-T with the Internal Revenue Service. Doing so will delay the processing of your return. We must receive your signed form before we can electronically transmit your return. We would appreciate you returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

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

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 09/30, 20 23

**2022**Department of the Treasury  
Internal Revenue ServiceDo not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

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 . . . <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b 127,697,190
2a Form 990-EZ check here . . . <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . .	2b
3a Form 1120-POL check here . . . <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . .	3b
4a Form 990-PF check here . . . <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b
5a Form 8868 check here . . . <input type="checkbox"/>	b Balance due (Form 8868, line 3c) . . .	5b
6a Form 990-T check here . . . <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . .	6b
7a Form 4720 check here . . . <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . .	7b
8a Form 5227 check here . . . <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . .	8b
9a Form 5330 check here . . . <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . .	9b
10a Form 8038-CP check here . . . <input type="checkbox"/>	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

2022 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 2022 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 2022 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

SIGN HERE

Date 7/23/2024

**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.

4 3 3 7 2 2 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 2022 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 S. Arnold

Date 7/23/2024

**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 (2022)

**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](http://www.irs.gov/Form990) for instructions and the latest information.**2022****Open to Public Inspection**

<b>A</b> For the 2022 calendar year, or tax year beginning 10/01, 2022, and ending 09/30, 2023	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization LAKEVIEW CENTER, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1221 W. LAKEVIEW AVENUE City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 32501-1836
	<b>D</b> Employer identification number 59-0737872
	<b>E</b> Telephone number (850) 495-3099
	<b>G</b> Gross receipts \$ 127,799,350
	<b>F</b> Name and address of principal officer: M. ALLISON HILL SAME AS C ABOVE
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (Insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions.
<b>J</b> Website: WWW.ELAKEVIEWCENTER.ORG	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	<b>L</b> Year of formation: 1961 <b>M</b> State of legal domicile: FL

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: HELPING PEOPLE THROUGHOUT LIFE'S CHALLENGES BY PROVIDING BEHAVIORAL HEALTH AND FOSTER CARE SERVICES.		
	<b>2</b> Check this box <input type="checkbox"/> If the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	10
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	10
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	1,327
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	29
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	98,208,660	59,258,878
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	(69,584)	(96,086)
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,427,400	8,276,470
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	161,885,928	127,697,190
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	33,115,039	3,532,932
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	71,243,527	67,080,136
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	55,405,797	53,694,001
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	159,764,363	124,307,069
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	2,121,565	3,390,121	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	50,949,187	57,501,141
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	115,019,785	31,189,907
		(64,070,598)	26,311,234

**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.

<b>Sign Here</b>	Signature of officer ERIC BARLEY, VICE PRESIDENT/CFO		Date
	Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name APRIL ARNOLD	Preparer's signature	Date
	Firm's name FORVIS MAZARS	Firm's EIN 44-0160260	Check <input type="checkbox"/> if self-employed
	Firm's address 1201 WALNUT SUITE 1700, KANSAS CITY, MO 64106-2246	Phone no. (816) 221-6300	PTIN P01559426

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** (2022)

**Application for Automatic Extension of Time To File an Exempt Organization Return**

► **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	LAKEVIEW CENTER, INC.	59-0737872
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	1221 W. LAKEVIEW AVENUE	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	PENSACOLA, FL 32501-1836	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► DOREEN DRIMMIE

1221 W. LAKEVIEW AVENUE PENSACOLA FL 32501-1836

Telephone No. ► 850 434-4567

Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . . . . . ☐. If it is for part of the group, check this box . . . . . ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 08/15, 2024, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 \_\_\_\_ or

► ☒ tax year beginning 10/01, 2022, and ending 09/30, 2023.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	NONE
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	NONE
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	NONE

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2022)



**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 \$ 95,509,185 including grants of \$ 593,010 ) (Revenue \$ 49,410,782 )  
 BEHAVIORAL HEALTH SERVICES: IN 2023, THIS DIVISION SERVED 27,350 PEOPLE, OF WHICH 6,261 WERE CHILDREN. THIS DIVISION OF LAKEVIEW CENTER SPECIALIZES IN HELPING PEOPLE WITH MENTAL ILLNESSES, SUBSTANCE ABUSE DISORDERS AND DEVELOPMENTAL DISABILITIES OVERCOME THEIR CHALLENGES. IN 2023, THIS DIVISION HAD 35,689 TELEHEALTH AND PHONE APPOINTMENTS. THE MOBILE RESPONSE TEAM SERVED 2,756 PEOPLE. THERE WAS AN AVERAGE OF 138,607 MEMBERS ENROLLED IN 2023 SUBSTANCE ABUSE PLAN FOR OUR DISTRICT. THERE WAS AN AVERAGE OF 135,086 MEMBERS ENROLLED IN 2022.

**4b** (Code: ) (Expenses \$ 20,967,125 including grants of \$ 2,939,922 ) (Revenue \$ 10,847,146 )  
 CHILD PROTECTIVE SERVICES: IN 2023, THIS DIVISION SERVED 3,736 CHILDREN, REUNITED 195 CHILDREN WITH THEIR FAMILIES AND FINALIZED 357 ADOPTIONS. 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 116,476,310

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b> ✓	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .	<b>2</b> ✓	
<b>3</b> 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 . . . . .	<b>3</b>	✓
<b>4</b> <b>Section 501(c)(3) organizations.</b> 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 . . . . .	<b>4</b> ✓	
<b>5</b> 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 . . . . .	<b>5</b>	✓
<b>6</b> 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 . . . . .	<b>6</b>	✓
<b>7</b> 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 . . . . .	<b>7</b>	✓
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<b>8</b>	✓
<b>9</b> 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 . . . . .	<b>9</b>	✓
<b>10</b> 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 . . . . .	<b>10</b> ✓	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	<b>11a</b> ✓	
<b>b</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 . . . . .	<b>11b</b>	✓
<b>c</b> 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 . . . . .	<b>11c</b>	✓
<b>d</b> 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 . . . . .	<b>11d</b>	✓
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<b>11e</b> ✓	
<b>f</b> 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 . . . . .	<b>11f</b> ✓	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<b>12a</b>	✓
<b>b</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 . . . . .	<b>12b</b> ✓	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>	✓
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	✓
<b>b</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 . . . . .	<b>14b</b>	✓
<b>15</b> 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 . . . . .	<b>15</b>	✓
<b>16</b> 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 . . . . .	<b>16</b>	✓
<b>17</b> 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 . . . . .	<b>17</b>	✓
<b>18</b> 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 . . . . .	<b>18</b>	✓
<b>19</b> 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 . . . . .	<b>19</b>	✓
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	✓
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	
<b>21</b> 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 . . . . .	<b>21</b> ✓	

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> 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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>23</b> 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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>24a</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>26</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>27</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>28</b> 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):	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>33</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>34</b> 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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>37</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)</b>			Yes	No
<b>2a</b>	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	<b>2a</b> 1,327		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	✓	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>		
<b>4a</b>	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)?	<b>4a</b>		✓
<b>b</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).			
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b>	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?	<b>6a</b>		✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b>	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?	<b>7a</b>		✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		✓
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:			
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:			
<b>a</b>	Gross income from members or shareholders	<b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b>	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.	<b>15</b>		✓
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		✓
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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.	<b>17</b>		

**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**

	1a	10	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . 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.		10		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	<b>1b</b>	10		
<b>2</b> 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? . . . . .			<b>2</b>	<input checked="" type="checkbox"/>
<b>3</b> 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? . . . . .			<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .			<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .			<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders? . . . . .			<b>6</b>	<input checked="" type="checkbox"/>
<b>7a</b> 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? . . . . .			<b>7a</b>	<input checked="" type="checkbox"/>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .			<b>7b</b>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? . . . . .			<b>8a</b>	<input checked="" type="checkbox"/>
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .			<b>8b</b>	<input checked="" type="checkbox"/>
<b>9</b> 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 . . . . .			<b>9</b>	<input checked="" type="checkbox"/>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	<input checked="" type="checkbox"/>
<b>b</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? . . . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b>	<input checked="" type="checkbox"/>
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	<input checked="" type="checkbox"/>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	<b>12c</b>	<input checked="" type="checkbox"/>
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	<input checked="" type="checkbox"/>
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	<input checked="" type="checkbox"/>
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15a</b>	<input checked="" type="checkbox"/>
<b>b</b> Other officers or key employees of the organization . . . . .	<b>15b</b>	<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. . . . .		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	<input checked="" type="checkbox"/>
<b>b</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? . . . . .	<b>16b</b>	

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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			✓				540,114	0	11,777
(2) MELANIE JONES VICE PRESIDENT/CFO	15.0 27.0			✓				339,175	0	3,752
(3) ANNIE CHERIAN CHIEF OF MEDICAL SERVICES	40.0 0.0					✓		311,670	0	11,619
(4) SANDRA WHITAKER VICE PRESIDENT	15.0 27.0			✓				313,693	0	1,091
(5) GUIDO LUDERGNANI CHIEF OF MEDICAL SERVICES	40.0 0.0					✓		279,798	0	18,191
(6) DOMINIC SALAMIDA VICE PRESIDENT	40.0 0.0			✓				281,626	0	14,417
(7) AARON GODWIN PSYCHIATRIST	40.0 0.0					✓		279,603	0	10,241
(8) WARREN SCOTT PSYCHIATRIST	40.0 0.0					✓		274,989	0	13,069
(9) TANYA THERIAULT PSYCHIATRIST	40.0 0.0					✓		275,596	0	11,608
(10) MARK JONES VICE PRESIDENT	40.0 0.0			✓				238,614	0	4,501
(11) BARKSDALE "DALE" JORDAN, JR. TREASURER	1.0 0.0	✓		✓				0	0	0
(12) REV. DR. HUGH HAMILTON, III SECRETARY	1.0 1.0	✓		✓				0	0	0
(13) VINCENT CURRIE, JR. CHAIRMAN	1.0 1.0	✓		✓				0	0	0
(14) ADRIANA SPAIN MEMBER	1.0 0.0	✓						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) CHARLES F BEALL, JR. MEMBER	1.0 0.0	<input checked="" type="checkbox"/>						0	0	0
(16) ERIC RANDALL MEMBER	1.0 0.0	<input checked="" type="checkbox"/>						0	0	0
(17) FRANKIE WHITE MEMBER	1.0 0.0	<input checked="" type="checkbox"/>						0	0	0
(18) KRISTEN RODRIGUEZ MEMBER	1.0 0.0	<input checked="" type="checkbox"/>						0	0	0
(19) ROBIN RESHARD MEMBER	1.0 0.0	<input checked="" type="checkbox"/>						0	0	0
(20) STEPHANIE POWELL MEMBER	1.0 0.0	<input checked="" type="checkbox"/>						0	0	0
(21) ERIC BARLEY VICE PRESIDENT/CFO	15.0 27.0			<input checked="" type="checkbox"/>				0	0	0
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>								3,134,880	0	100,265
<b>c Total from continuation sheets to Part VII, Section A</b>								0	0	0
<b>d Total (add lines 1b and 1c)</b>								3,134,880	0	100,265

**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 **64**

	Yes	No
<b>3</b> 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**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 WALKTON BEACH, FL 32548	MENTAL HEALTH SVCS	4,244,209
APALACHEE CENTER, INC., 2634 CAPTIOL CIRCLE NE, TALLAHASSEE, FL 32308	MENTAL HEALTH SVCS	1,835,744
CHILDREN'S HOME SOCIETY, INC., 5766 S SEMORAN BLVD, ORLANDO, FL 32822	MENTAL HEALTH SVCS	1,207,435
NETSMART TECHNOLOGIES, PO BOX 713519, PHILADELPHIA, PA 19171	COMPUTER SVCS	940,929
FLORIDA THERAPY SVCS, INC., 421 W OAK AVE, PANAMA CITY, FL 32401	MENTAL HEALTH SVCS	777,031
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	<b>68</b>	



**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
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>	0			
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	0			
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>	0			
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	0			
	<b>e</b>	Government grants (contributions)	<b>1e</b>	58,657,101			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	601,777			
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 162,871			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		59,258,878			
	<b>Program Service Revenue</b>				Business Code		
<b>2a</b>		PATIENT REVENUE	624100	22,843,968	22,843,968		
<b>b</b>		CONTRACT REVENUE	900099	37,386,530	37,386,530		
<b>c</b>		CONSULTING FEES	541610	27,430	27,430		
<b>d</b>							
<b>e</b>							
<b>f</b>		All other program service revenue . . . . .		0	0	0	0
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .		60,257,928			
<b>Other Revenue</b>		<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		6,074		
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties . . . . .					
	<b>6a</b>	Gross rents . . . . .	(i) Real	185,531			
			(ii) Personal	0			
				185,531	0		
	<b>b</b>	Less: rental expenses	<b>6b</b>	0			
	<b>c</b>	Rental income or (loss)	<b>6c</b>	185,531	0		
	<b>d</b>	Net rental income or (loss) . . . . .		185,531			185,531
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other	0			
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>		102,160		
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>	0	(102,160)		
	<b>d</b>	Net gain or (loss) . . . . .		(102,160)			(102,160)
	<b>8a</b>	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .					
	<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>				
<b>c</b>	Net income or (loss) from fundraising events . . . . .						
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .						
<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities . . . . .						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .						
<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>				Business Code			
	<b>11a</b>	REIMBURSED COSTS	561300	7,998,246			7,998,246
	<b>b</b>	CLINICAL RECORD REVENUE	541900	11,761			11,761
	<b>c</b>			0		0	
	<b>d</b>	All other revenue . . . . .		80,932	0	0	80,932
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		8,090,939			
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		127,697,190	60,257,928	0	8,180,384	



**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	554,210	554,210		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	2,978,722	2,978,722		
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	1,839,340	517,477	1,321,863	
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	52,762,322	50,124,206	2,638,116	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,052,794	1,000,154	52,640	
9 Other employee benefits	7,629,016	7,247,565	381,451	
10 Payroll taxes	3,796,664	3,606,831	189,833	
11 Fees for services (nonemployees):				
a Management				
b Legal	284,969		284,969	
c Accounting	316,500		316,500	
d Lobbying	70,000		70,000	
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.)	19,742,571	19,435,319	307,252	0
12 Advertising and promotion	177,571	168,692	8,879	
13 Office expenses	1,213,652	1,152,969	60,683	
14 Information technology	3,617,602	2,028,634	1,588,968	
15 Royalties				
16 Occupancy	5,121,694	4,865,609	256,085	
17 Travel	1,396,401	1,326,581	69,820	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	178,269	169,356	8,913	
20 Interest	4,729	4,729		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,802,237	1,712,125	90,112	
23 Insurance	1,235,626	1,173,845	61,781	
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 MEDICAL SUPPLIES	15,551,161	15,551,161		
b FOOD SERVICES	1,147,605	1,090,225	57,380	
c SMALL EQUIPMENT	526,921	500,575	26,346	
d BAD DEBT	523,133	523,133		
e All other expenses	783,360	744,192	39,168	0
25 <b>Total functional expenses.</b> Add lines 1 through 24e	124,307,089	116,476,310	7,830,759	0
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	11,166,746	<b>1</b>	11,741,948
	<b>2</b> Savings and temporary cash investments . . . . .	279,875	<b>2</b>	279,875
	<b>3</b> Pledges and grants receivable, net . . . . .	0	<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	6,770,166	<b>4</b>	12,264,061
	<b>5</b> 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	<b>5</b>	0
	<b>6</b> 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	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	151,601	<b>7</b>	157,540
	<b>8</b> Inventories for sale or use . . . . .	926,126	<b>8</b>	983,877
	<b>9</b> Prepaid expenses and deferred charges . . . . .	942,052	<b>9</b>	1,564,557
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	31,954,278		
	<b>b</b> Less: accumulated depreciation . . . . .	3,191,480	<b>10c</b>	28,762,798
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	2,356,869	<b>15</b>	1,746,485
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	50,949,187	<b>16</b>	57,501,141	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	15,196,467	<b>17</b>	11,202,069
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	6,463,891	<b>19</b>	9,163,247
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	0
	<b>22</b> 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	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> 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 . . . . .	93,359,427	<b>25</b>	10,824,591
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	115,019,785	<b>26</b>	31,189,907
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	(64,879,159)	<b>27</b>	24,881,584
	<b>28</b> Net assets with donor restrictions . . . . .	808,561	<b>28</b>	1,429,650
	<b>Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>	0
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	0
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	0
	<b>32</b> <b>Total net assets or fund balances</b> . . . . .	(64,070,598)	<b>32</b>	26,311,234
<b>33</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	50,949,187	<b>33</b>	57,501,141	

Form **990** (2022)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	127,697,190
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	124,307,069
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	3,390,121
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	(64,070,598)
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	86,991,711
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	26,311,234

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
<b>b</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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
<b>c</b> 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.	<input checked="" type="checkbox"/>	
<b>3a</b> 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?	<input checked="" type="checkbox"/>	
<b>b</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.	<input checked="" type="checkbox"/>	

Form **990** (2022)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**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)(vii).** (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 33 1/3% 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 33 1/3% 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)						
<b>Total</b>						

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

Cat. No. 11285F

Schedule A (Form 990) 2022

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	79,979,948	83,101,223	87,254,008	98,208,660	59,258,878	407,802,717
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>4 Total.</b> Add lines 1 through 3 . . . . .	79,979,948	83,101,223	87,254,008	98,208,660	59,258,878	407,802,717
<b>5</b> 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
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						407,802,717

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 . . . . .	79,979,948	83,101,223	87,254,008	98,208,660	59,258,878	407,802,717
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	4,713,473	4,741,224	2,469,451	26,022	191,605	12,141,775
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	7,187,322	7,687,996	8,107,482	7,407,219	8,090,939	38,480,958
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						458,425,450
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	265,475,821
<b>13 First 5 years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	88.96 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 . . . . .	<b>15</b>	89.16 %
<b>16a 33 1/3% support test—2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2021.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2021.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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 . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6</b> <b>Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</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 . . . .						
<b>c</b> Add lines 7a and 7b . . . .						
<b>8</b> <b>Public support.</b> (Subtract line 7c from line 6.) . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .						
<b>13</b> <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .						
<b>14</b> <b>First 5 years.</b> 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 <b>stop here</b> . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2022</b> (line 10c, column (f), divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2021</b> Schedule A, Part III, line 17 . . . .	<b>18</b>	%
<b>19a</b> <b>33 1/3% support tests—2022.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . <input type="checkbox"/>		
<b>b</b> <b>33 1/3% support tests—2021.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . <input type="checkbox"/>		
<b>20</b> <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . <input type="checkbox"/>		

**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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> 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>b</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 <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> 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>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> 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 <b>Part VI</b> 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.		
<b>5a</b> 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 <b>Part VI</b> , 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b> .		
<b>7</b> 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).		
<b>8</b> 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).		
<b>9a</b> 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 <b>Part VI</b> .		
<b>b</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 <b>Part VI</b> .		
<b>c</b> 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 <b>Part VI</b> .		
<b>10a</b> 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>b</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)****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?**b** A family member of a person described on line 11a above?**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**.

	Yes	No
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations****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.**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.

	Yes	No
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations****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).

	Yes	No
<b>1</b>		

**Section D. All Type III Supporting Organizations****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?**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).**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.

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3</b>		

**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.**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.**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**.**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.

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		



**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)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
Section C—Distributable Amount			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2022

**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— <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required— <i>explain in Part VI</i> ). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017 . . . . .			
b From 2018 . . . . .			
c From 2019 . . . . .			
d From 2020 . . . . .			
e From 2021 . . . . .			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018 . . . . .			
b Excess from 2019 . . . . .			
c Excess from 2020 . . . . .			
d Excess from 2021 . . . . .			
e Excess from 2022 . . . . .			

Schedule A (Form 990) 2022

**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.)

Area with horizontal dashed lines for supplemental information.

# 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	(1) MEAL SALES	1,942	811	0	0	0	2,753
	(2) CLINICAL RECORD REVENUE	40,371	35,361	45,437	22,261	11,761	155,191
	(3) REIMBURSED COSTS	7,068,000	7,602,357	8,026,155	7,281,982	7,998,246	37,976,740
	(4) STAFFING/SU P P O R T S E R V I C E S	17,723	874	0	0	0	18,597
	(5) ALL OTHER REVENUE	59,286	48,593	35,890	102,976	80,932	327,677
	Total	7,187,322	7,687,996	8,107,482	7,407,219	8,090,939	38,480,958

Schedule B  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

2022

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	NWF HEALTH NETWORK 525 NORTH MARTIN LUTHER KING JR BLV TALLAHASSEE, FL 32301	\$ 43,760,108	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	FLORIDA DEPARTMENT OF CHILDREN & FAMILY 160 GOVERNMENT CENTER, STE 713 PENSACOLA, FL 32501	\$ 7,556,128	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	DEPARTMENT OF HEALTH & HUMAN SERVICES - SAMHSA 5600 FISHER LANE ROCKVILLE, MD 20857	\$ 1,751,304	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)



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
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<b>(e) Transfer of gift</b>		
	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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2022**

**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
---	--

**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)				

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

Cat. No. 50084S

Schedule C (Form 990) 2022

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

**4-Year Averaging Period Under Section 501(h)**

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

**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
<b>1</b> 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:			
<b>a</b> Volunteers?		✓	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
<b>c</b> Media advertisements?		✓	
<b>d</b> Mailings to members, legislators, or the public?		✓	
<b>e</b> Publications, or published or broadcast statements?		✓	
<b>f</b> Grants to other organizations for lobbying purposes?		✓	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	✓		8,270
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
<b>i</b> Other activities?	✓		70,000
<b>j</b> Total. Add lines 1c through 1i			78,270
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> 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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> 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."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> 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?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions	<b>5</b>	

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**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? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
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 in (a) . . . . .	2c
d Number of conservation easements included in (c) 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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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 **d** ☐ Loan or exchange program
- b** ☐ Scholarly research **e** ☐ Other \_\_\_\_\_
- c** ☐ Preservation for future generations
- 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    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	132,775	132,775	760,125	770,713	1,961,080
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses			(610,747)	4,568	6,493
<b>d</b> Grants or scholarships	132,775		16,603	15,156	1,196,860
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	0	132,775	132,775	760,125	770,713

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

- a** Board designated or quasi-endowment 0.00 %
- b** Permanent endowment 0.00 %
- c** Term endowment 100.00 %

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

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

	Yes	No
<b>(i)</b> Unrelated organizations		✓
<b>(ii)</b> Related organizations	✓	

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☒ 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
<b>1a</b> Land		2,252,659		2,252,659
<b>b</b> Buildings		19,763,994	1,060,927	18,703,067
<b>c</b> Leasehold improvements		69,748	9,461	60,287
<b>d</b> Equipment		9,030,752	2,121,092	6,909,660
<b>e</b> Other		837,125	0	837,125
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				28,762,798

**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) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . . . .		

**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) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) . . . .		

**Part IX Other Assets.**

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

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

**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 . . . . .	9,097,682
(3) LEASE LIABILITY . . . . .	1,726,909
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . .	10,824,591

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.

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

**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.

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

**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 V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	PREVIOUSLY RESTRICTED FUNDS TO BE USED FOR BEHAVIORAL MEDICAL SERVICES. THE ENDOWMENT FUNDS ARE TO PROVIDE RESOURCES TO SUPPORT CHILDREN'S SERVICES AT LAKEVIEW CENTER, INC.
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC 740, INCOME TAXES, PRESCRIBES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAX POSITIONS RECOGNIZED IN FINANCIAL STATEMENTS. ASC TOPIC 740 PROVIDES GUIDANCE FOR RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTES FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THERE WERE NO MATERIAL UNCERTAIN TAX POSITIONS AS OF SEPTEMBER 30, 2023.

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

LAKEVIEW CENTER, INC.

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) ARNETTE HOUSE INC. 2310 NE 24TH ST., OCALA, FL, 34470	59-2119445	501(C)(3)	9,300				RESIDENTIAL GROUP
(2) (SEE STATEMENT)	47-0376606	501(C)(3)	20,748				RESIDENTIAL GROUP
(3) (SEE STATEMENT)	47-0376606	501(C)(3)	22,111				RESIDENTIAL GROUP
(4) CHOICE INC II P.O. BOX 1277, BRANDON, FL, 33509	20-4132923	501(C)(3)	25,834				RESIDENTIAL GROUP
(5) CURRIE HOUSE/LUTHERAN SERVICES 3627A WEST WATERS AVE, TAMPA, FL, 33614	59-2198911	501(C)(3)	5,115				RESIDENTIAL GROUP
(6) DEVEREUX - RGC TITUSVILLE 1850 S DELEON AVE, TITUSVILLE, FL, 32780	23-1390618	501(C)(3)	10,085				RESIDENTIAL GROUP
(7) DEVEREUX STGH TITUSVILLE MALE 1850 S. DELEON AVE., TITUSVILLE, FL, 32780	23-1390618	501(C)(3)	34,760				RESIDENTIAL GROUP
(8) (SEE STATEMENT)	65-0821321	501(C)(3)	5,270				RESIDENTIAL GROUP
(9) HEART OF FLORIDA YOUTH 15841 N US HIGHWAY 301, CITRA, FL, 32113	59-2274734	501(C)(3)	21,500				RESIDENTIAL GROUP
(10) HEART OF FLORIDA YOUTH RANCH COTTAGE 2 15845 N US HIGHWAY 301, CITRA, FL, 32113	59-2274734	501(C)(3)	26,783				RESIDENTIAL GROUP
(11) HIBISCUS-JENSEN SHELTER 4001 SAVANNAH RD., JENSEN BEACH, FL, 34958	59-2632361	501(C)(3)	26,681				RESIDENTIAL GROUP
(12) (SEE STATEMENT)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 27
- 3 Enter total number of other organizations listed in the line 1 table 2

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

Cat. No. 50055P

Schedule I (Form 990) 2022

**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
<b>1</b> ADOPTION SUBSIDY	1,830	1,563,855			
<b>2</b> FOSTER CARE SUBSIDY	695	1,328,512			
<b>3</b> INDEPENDENT LIVING SUBSIDY	61	86,160			
<b>4</b> RESPITE SERVICES	8	195			
<b>5</b>					
<b>6</b>					
<b>7</b>					

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

(SEE STATEMENT)

**Part II Grants and Other Assistance to Governments and Organizations in the United States (continued)**

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(12) HOME OF DREAMS 201 LEE MILLER RD., CRAWFORDVILLE, FL, 32327	27-2377247	501(C)(3)	41,106				RESIDENTIAL GROUP
(13) HOME SAFE LIBRA GIRLS 4854 N HAVERHILL RD, WEST PALM BEACH, FL, 33417	59-1935485	501(C)(3)	16,117				RESIDENTIAL GROUP
(14) HOPE HOUSE/LUTHERAN SERVICES 3627A WEST WATERS AVE, TAMPA, FL, 33614	59-2198911	501(C)(3)	6,820				RESIDENTIAL GROUP
(15) INSPIRE GROUP CURRY 317 REHWINKLE DR., TALLAHASSEE, FL, 32305	13-4364718	501(C)(3)	17,960				RESIDENTIAL GROUP
(16) INSPIRE GROUP/CURRY COTTAGE P.O. BOX 12493, TALLAHASSEE, FL, 32317	13-4364718	501(C)(3)	17,980				RESIDENTIAL GROUP
(17) LIBRA BOYS SOUTH II 680 IPSWICH ST, BOCA RATON, FL, 33487	65-0462950	501(C)(3)	22,690				RESIDENTIAL GROUP
(18) LITTLE DEBBIE'S SECOND CHANCE 14231 ONSLOW LN, PORT CHARLOTTE, FL, 33981	58-2614995	501(C)(3)	12,338				RESIDENTIAL GROUP
(19) NEW HEAVEN DOMINION 12620 BEACH BLVD. 3-102, JACKSONVILLE, FL, 32246	33-1144072	501(C)(3)	22,325				RESIDENTIAL GROUP
(20) REYNA GROUP HOME INC. P.O. BOX 848275, HOLLYWOOD, FL, 33084	59-3223725		15,748				RESIDENTIAL GROUP
(21) REYNA'S SAFE HAVEN 5216 SW 90TH TER, FORT LAUDERDALE, FL, 33328	27-0047003	501(C)(3)	8,928				RESIDENTIAL GROUP
(22) ROYALE RESIDENTIAL GROUP HOME 2813 FAIRMONT DR, PANAMA CITY, FL, 32405	81-2979088		28,299				RESIDENTIAL GROUP
(23) SAYS 201 SIMONE WAY, SAINT AUGUSTINE, FL, 32086	59-2925271	501(C)(3)	10,402				RESIDENTIAL GROUP
(24) SUSANNA WESLEY ER/CIC 968 LUKE'S WAY, FORT WALTON BEACH, FL, 32547	65-1196220	501(C)(3)	8,554				SUBPROVIDER CONTRACT
(25) THE CHILDREN'S HOME INC. 10909 MEMORIAL HWY., TAMPA, FL, 33615	59-0192430	501(C)(3)	7,381				RESIDENTIAL GROUP
(26) THE HAVEN FOR CHILDREN, INC. P.O. BOX 327, MELBOURNE, FL, 32902	59-2722408	501(C)(3)	26,040				RESIDENTIAL GROUP
(27) TWIN OAKS JUVENILE 823 SW GREENVILLE HILLS RD, GREENVILLE, FL, 32331	59-3512790	501(C)(3)	20,150				RESIDENTIAL GROUP
(28) TWIN OAKS JUVENILE DEVT. 823 SW GREENVILLE HILLS RD, GREENVILLE, FL, 32331	59-3512790	501(C)(3)	27,280				RESIDENTIAL GROUP
(29) UNITED METHODIST 3140 ZELDA COURT, MONTGOMERY, AL, 36106	63-0302145	501(C)(3)	14,508				SUBPROVIDER CONTRACT/RESIDENTIAL GROUP

**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.
(2) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	BOYSTOWN FIFTY-THREE 3555 COMMONWEALTH BLVD., TALLAHASSEE, FL, 32303
(3) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	BOYSTOWN SIXTY-THREE 2763 HOLLYHOCK HILL, STE 300, TALLAHASSEE, FL, 32303
(8) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	GRANDMA'S PLACE, IN.C 184 SPARROW DRIVE, ROYAL PALM BEACH, FL, 33411

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Employer identification number

59-0737872

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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.		
<b>1b</b>		
<b>2</b> 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?		
<b>2</b>		
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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:		
<b>a</b> Receive a severance payment or change-of-control payment?		✓
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan?	✓	
<b>c</b> 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.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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:		
<b>a</b> The organization?		✓
<b>b</b> Any related organization?		✓
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> 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:		
<b>a</b> The organization?		✓
<b>b</b> Any related organization?		✓
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> 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.		✓
<b>8</b> 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.		✓
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		
<b>9</b>		

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

Cat. No. 50053T

Schedule J (Form 990) 2022

**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 PRESIDENT/CEO	(i)	448,774	88,643	2,698	3,163	8,614	551,891	0
	(ii)	0	0	0	0	0	0	0
2 MELANIE JONES VICE PRESIDENT/CFO	(i)	292,247	43,361	3,567	0	3,752	342,926	0
	(ii)	0	0	0	0	0	0	0
3 ANNIE CHERIAN CHIEF OF MEDICAL SERVICES	(i)	273,589	35,876	2,206	6,181	5,438	323,289	0
	(ii)	0	0	0	0	0	0	0
4 SANDRA WHITAKER VICE PRESIDENT	(i)	270,422	39,925	3,346	0	1,091	314,784	0
	(ii)	0	0	0	0	0	0	0
5 GUIDO LUDERGNANI CHIEF OF MEDICAL SERVICES	(i)	278,508	0	1,290	3,975	14,216	297,989	0
	(ii)	0	0	0	0	0	0	0
6 DOMINIC SALAMIDA VICE PRESIDENT	(i)	244,646	35,286	1,694	2,355	12,062	296,044	0
	(ii)	0	0	0	0	0	0	0
7 AARON GODWIN PSYCHIATRIST	(i)	279,315	0	289	6,273	3,968	289,844	0
	(ii)	0	0	0	0	0	0	0
8 WARREN SCOTT PSYCHIATRIST	(i)	271,852	0	3,138	5,146	7,923	288,059	0
	(ii)	0	0	0	0	0	0	0
9 TANYA THERIAULT PSYCHIATRIST	(i)	275,296	0	300	5,121	6,487	287,204	0
	(ii)	0	0	0	0	0	0	0
10 MARK JONES VICE PRESIDENT	(i)	216,401	15,739	6,474	200	4,301	243,115	0
	(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)							

Schedule J (Form 990) 2022

**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 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)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for instructions and the latest information.

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 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .	✓	2	102,250	MARKET VALUE
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ( TEACHERS - ESCA ) . . . . .	✓	1	53,011	MARKET VALUE
26 Other ( CHRISTMAS TOYS ) . . . . .	✓	1	7,148	MARKET VALUE
27 Other ( MISCELLANEOUS ) . . . . .	✓	1	462	MARKET VALUE
28 Other ( ) . . . . .				

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

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? . . . . .

	Yes	No
30a		✓

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? . . . . .

31	✓	
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32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

32a		✓
-----	--	---

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

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	<p>THE FOLLOWING SHALL REQUIRE APPROVAL BY THE LIFEVIEW GROUP, INC., THE SOLE MEMBER, BOARD OF DIRECTORS:</p> <p>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.</p> <p>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.</p> <p>C. THE MEMBER SHALL APPROVE ALL AMENDMENTS TO THE CORPORATION'S ARTICLES OF INCORPORATION AND BYLAWS BEFORE THEY MAY BECOME EFFECTIVE.</p> <p>D. THE MEMBER SHALL APPROVE THE APPOINTMENT BY THE BOARD OF THE CHIEF EXECUTIVE OFFICER OF THE CORPORATION.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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	<p>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.</p> <p>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.</p> <p>ANNUALLY, THE CEO, IN CONSULTATION WITH THE BOARD COMPENSATION CONSULTANT, WILLMAKE RECOMMENDATIONS FOR COMPENSATION ADJUSTMENTS FOR THE EXECUTIVES. THE EXECUTIVE COMPENSATION COMMITTEE WILL REVIEW THE CEO'S RECOMMENDATIONS ANDAPPROVE OR MODIFY THEM.</p> <p>ANNUALLY, THE EXECUTIVE COMPENSATION COMMITTEE AND THE BOARD COMPENSATIONCONSULTANT, WILL REVIEW THE COMPENSATION OF THE CEO AND REPORT ADJUSTMENTS TO THE BOARD OF DIRECTORS.</p>																									
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>18,122,638</td><td>18,122,638</td><td>0</td><td>0</td></tr><tr><td>MENTAL/CHILD HEALTH SERVICES</td><td>1,216,583</td><td>1,210,083</td><td>6,500</td><td>0</td></tr><tr><td>PROFESSIONAL ADMIN SERVICES</td><td>403,350</td><td>102,598</td><td>300,752</td><td>0</td></tr><tr><td>Total</td><td>19,742,571</td><td>19,435,319</td><td>307,252</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	18,122,638	18,122,638	0	0	MENTAL/CHILD HEALTH SERVICES	1,216,583	1,210,083	6,500	0	PROFESSIONAL ADMIN SERVICES	403,350	102,598	300,752	0	Total	19,742,571	19,435,319	307,252	0
(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses																						
MEDICAL SERVICES	18,122,638	18,122,638	0	0																						
MENTAL/CHILD HEALTH SERVICES	1,216,583	1,210,083	6,500	0																						
PROFESSIONAL ADMIN SERVICES	403,350	102,598	300,752	0																						
Total	19,742,571	19,435,319	307,252	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>INTERCOMPANY TRANSFERS</td><td>86,991,711</td></tr></table>	(a) Description	(b) Amount	INTERCOMPANY TRANSFERS	86,991,711																					
(a) Description	(b) Amount																									
INTERCOMPANY TRANSFERS	86,991,711																									

**SCHEDULE R  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Related Organizations and Unrelated Partnerships**Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022****Open to Public  
Inspection**Name of the organization  
LAKEVIEW CENTER, INC.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)							

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

Cat. No. 50135Y

Schedule R (Form 990) 2022

**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
<b>1</b> 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?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Gift, grant, or capital contribution to related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Gift, grant, or capital contribution from related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Loans or loan guarantees to or for related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>e</b> Loans or loan guarantees by related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>f</b> Dividends from related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>g</b> Sale of assets to related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>h</b> Purchase of assets from related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>i</b> Exchange of assets with related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>o</b> Sharing of paid employees with related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>p</b> Reimbursement paid to related organization(s) for expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>q</b> Reimbursement paid by related organization(s) for expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>r</b> Other transfer of cash or property to related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>s</b> Other transfer of cash or property from related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**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	10,949,996	FMV
(2) GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	L	3,439,813	FMV
(3) GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	S	82,610,784	FMV
(4) LAKEVIEW VILLA, INC.	Q	60,050	FMV
(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)													

Schedule R (Form 990) 2022



LAKEVIEW CENTER, INC.

Instructions for Filing  
Form 8879-TE  
IRS e-file Signature Authorization for Form 990-T  
For the year ended September 30, 2024

The original IRS E-file Signature Authorization form should be signed (use full name) and dated by an authorized officer of the organization.

Return your signed IRS e-file Signature Authorization Form 8879-TE to:

FORVIS, LLP  
Fax: Attn: eFile Administration  
816-221-6380

Or email your signed Form 8879-TE to:  
EFileNW@forvis.com

There is no tax due with the filing of this return.

No estimated tax payments for 2023 will be required, nor will you be subject to underpayment penalties because you have no 2022 tax liability.

Under current IRS regulations, your return is subject to public inspection. Before filing, you should review all information in this return to determine that the disclosures are appropriate, accurate and complete. Please contact us if you believe any of the disclosures should be modified.

Do NOT separately file Form 990-T with the Internal Revenue Service. Doing so will delay the processing of your return. We must receive your signed form before we can electronically transmit your return. We would appreciate you returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

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

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 09/30, 20 23**2022**Department of the Treasury  
Internal Revenue ServiceDo not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

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 . . . <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	
2a Form 990-EZ check here . . . <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a Form 1120-POL check here . . . <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a Form 990-PF check here . . . <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b	
5a Form 8868 check here . . . <input type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b	
6a Form 990-T check here . . . <input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . . . .	6b	0
7a Form 4720 check here . . . <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . . . .	7b	
8a Form 5227 check here . . . <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	
9a Form 5330 check here . . . <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . . . .	9b	
10a Form 8038-CP check here . . . <input type="checkbox"/>	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 2022 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 to enter my PIN 

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

 as my signature

ERO firm name

Enter five numbers, but  
do not enter all zeros

on the tax year 2022 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 2022 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

SIGN HERE

Date 7/23/2024**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.

4	3	3	7	2	2	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 2022 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

Date 7/23/2024

**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** (2022)

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

OMB No. 1545-0047

**2022**Department of the Treasury  
Internal Revenue Service

For calendar year 2022 or other tax year beginning 10/01, 2022, and ending 09/30, 20 23

Go to [www.irs.gov/Form990T](http://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

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) LAKEVIEW CENTER, INC.	<b>D</b> Employer identification number 59-0737872
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. 1221 W. LAKEVIEW AVENUE	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 32501-1836	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year . . . . . 57,501,141	
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university			
<b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . .			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
<b>L</b> The books are in care of (SEE STATEMENT)		Telephone number (850) 495-2321	

**Part I Total Unrelated Business Taxable Income**

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

**Part II Tax Computation**

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2022)

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

► **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	LAKEVIEW CENTER, INC.	59-0737872
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	1221 W. LAKEVIEW AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	PENSACOLA, FL 32501-1836	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► DOREEN DRIMMIE

1221 W. LAKEVIEW AVENUE PENSACOLA FL 32501-1836

Telephone No. ► 850 434-4567

Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . . . . . ☐. If it is for part of the group, check this box . . . . . ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 08/15, 2024, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 \_\_\_\_ or

► ☒ tax year beginning 10/01, 2022, and ending 09/30, 2023.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	NONE
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	NONE
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	NONE

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

**Part III Tax and Payments**

<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>	0	
<b>b</b>	Other credits (see instructions)	<b>1b</b>	0	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>1c</b>	0	
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>1d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>		0
<b>2</b>	Subtract line 1e from Part II, line 7	<b>2</b>		0
<b>3</b>	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	<b>3</b>		0
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>		0
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>		0
<b>6a</b>	Payments: A 2021 overpayment credited to 2022	<b>6a</b>	0	
<b>b</b>	2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	0	
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>	0	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>	0	
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>	0	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>	0	
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	<b>6g</b>	0	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g	<b>7</b>		0
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>		0
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>		0
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>		0
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> 0 <b>Refunded</b>	<b>11</b>		0

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

<b>1</b>	At any time during the 2022 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	<b>Yes</b>	<b>No</b>
<b>2</b>	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.		✓
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year . . . \$		
<b>4</b>	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.		
<b>5</b>	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	
		\$	
		\$	
		\$	
		\$	
<b>6a</b>	Did the organization change its method of accounting? (see instructions)		✓
<b>b</b>	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V.		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other 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

VICE PRESIDENT/CFO

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

Date

Check ☐ if self-employed

PTIN

P01559426

Firm's name

FORVIS MAZARS

Firm's EIN

44-0160260

Firm's address

1201 WALNUT SUITE 1700, KANSAS CITY, MO 64106-2246

Phone no.

(816) 221-6300

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

Form 990-T		Supplemental Information
Return Reference	Amount	Explanation
<b>990-T CORE FORM</b>		
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.

**LAKEVIEW CENTER, INC.**

**Instructions for Filing  
Form F-1120  
Florida Corporate Income/Franchise Tax Return  
For the year ended September 30, 2024**

The original IRS E-file Signature Authorization form should be signed (use full name) and dated by an authorized officer of the organization.

Return your signed IRS e-file Signature Authorization Form 8879-TE to:

**FORVIS, LLP  
Fax: Attn: eFile Administration  
816-221-6380**

Or email your signed Form 8879-TE to:  
**EFileNW@forvis.com**

There is no tax due with the filing of this return.

Do NOT separately file Form F-1120. Doing so will delay the processing of your return. We must receive your signed form before we can electronically transmit your return. We would appreciate you returning this form as soon as possible as this will expedite the processing of your return. The State will notify us when your return is accepted. Your return is not considered filed until the State confirms their acceptance, which may occur after the due date of your return.



# Florida Corporate Income/Franchise Tax Return

F-1120  
R. 01/23  
Rule 12C-1.051, F.A.C.  
Effective 01/23  
Page 1 of 6



Name LAKEVIEW CENTER, INC.  
Address 1221 W. LAKEVIEW AVENUE  
City/State/ZIP PENSACOLA, FL 32501-1836

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

5 9 0 7 3 7 8 7 2

Federal Employer Identification Number (FEIN)

For calendar year or tax year  
beginning 10/01/2022  
ending 09/30/2023  
Year end date 09/30/2023

Check here if any changes have been made to name or address

DOR use only

## Computation of Florida Net Income Tax

	US Dollars	Cents
1. Federal taxable income (see instructions). Attach pages 1-6 of federal return	1. 0 0 0 0 0 0 0 0 0 0	0 0
2. State income taxes deducted in computing federal taxable income (attach schedule)	2. 0 0 0 0 0 0 0 0 0 0	0 0
3. Additions to federal taxable income (from Schedule I)	3. 0 0 0 0 0 0 0 0 0 0	0 0
4. Total of Lines 1, 2, and 3.	4. 0 0 0 0 0 0 0 0 0 0	0 0
5. Subtractions from federal taxable income (from Schedule II)	5. 0 0 0 0 0 0 0 0 0 0	0 0
6. Adjusted federal income (Line 4 minus Line 5)	6. 0 0 0 0 0 0 0 0 0 0	0 0
7. Florida portion of adjusted federal income (see instructions)	7. 0 0 0 0 0 0 0 0 0 0	0 0
8. Nonbusiness income allocated to Florida (from Schedule R)	8. 0 0 0 0 0 0 0 0 0 0	0 0
9. Florida exemption	9. 0 0 0 0 0 0 0 0 0 0	0 0
10. Florida net income (Line 7 plus Line 8 minus Line 9)	10. 0 0 0 0 0 0 0 0 0 0	0 0
11. Tax due: 5.5% of Line 10.	11. 0 0 0 0 0 0 0 0 0 0	0 0
12. Credits against the tax (from Schedule V)	12. 0 0 0 0 0 0 0 0 0 0	0 0
13. Total corporate income/franchise tax due (Line 11 minus Line 12)	13. 0 0 0 0 0 0 0 0 0 0	0 0

## Payment Coupon for Florida Corporate Income Tax Return

Do not detach coupon.

F-1120  
R. 01/23

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR  
ENDING 0 9 3 0 2 3

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name LAKEVIEW CENTER, INC.  
Address 1221 W. LAKEVIEW AVENUE  
City/St PENSACOLA, FL 32501-1836  
ZIP

	US DOLLARS	CENTS
Total amount due from Line 17	0 0 0 0 0 0 0 0 0 0	0 0
Total credit from Line 18	0 0 0 0 0 0 0 0 0 0	0 0
Total refund from Line 19	0 0 0 0 0 0 0 0 0 0	0 0
FEIN Enter FEIN if not pre-addressed	5 9 0 7 3 7 8 7 2	

F-1120

**Florida Tentative Income / Franchise Tax Return  
and Application for Extension of Time to File Return**

**THOM  
F-7004  
R. 01/17**  
Rule 12C-1.051  
Florida Administrative Code  
Effective 01/17

**Information for Filing Florida Form F-7004**

**F-7004  
R. 01/17**

**When to file** - File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to [www.floridarevenue.com](http://www.floridarevenue.com)

**Penalties** - If you are required to pay tax with this application, failure to pay will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for late-file return when no tax is due.

**Signature** - A person authorized by the taxpayer must sign Florida Form F-7004. They must be an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

**The Florida Form F-7004 must be filed** - To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

**A.** If applicable, state the reason you need the extension:

ADDITIONAL TIME IS REQUIRED TO ACCUMULATE  
FILE AND COMPLETE AN ACCURATE RETURN.

**B.** Type of federal return filed: 990-T

Contact person for questions: M. ALLISON HILL

Telephone number: (850) 469-3700

Contact Person email address: ALLISON.HILL@LIFEVIEWGROUP.ORG

Extension of Time Request	Florida Income/Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1.0 .00
2. LESS: Estimated tax payments for the taxable year	2.0 .00
3. Balance due - You must pay 100% of the tax tentatively determined due with this extension request.	3.0 .00

Transfer the amount on Line 3 to Tentative tax due on reverse side.

**Make checks payable and mail to:**

FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE STREET, TALLAHASSEE FL 32399-0135

2Y1104 1.000

**Florida Department of Revenue - Corporate Income Tax  
Florida Tentative Income / Franchise Tax Return  
and Application for Extension of Time to File Return**

**THOM  
F-7004  
R. 01/17**

Name LAKEVIEW CENTER, INC.

Address 1221 W. LAKEVIEW AVENUE

City/State/ZIP

PENSACOLA FL 32501-1836

FEIN 59-0737872

Taxable Year End 9/23

FILING STATUS Partnership ☐ S-corporation ☐

All other federal returns to be filed ☒ X

Tentative Tax Due \$ 0.00

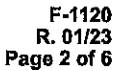
Under penalties of perjury, I declare that I have been authorized by the above named taxpayer to make this application, that to the best of my knowledge and belief the statements herein are true and correct:

Sign Here: APRIL ARNOLD

Date: 02/15/2024

590737872	0	0	0
3	0	0	0
20230930	0	0	0
0	0	0	0
014	0	0	0
0	0	0	0
0	0	0	0
0	0	0	000

000



<p><b>This return is considered incomplete unless a copy of the federal return is attached.</b></p> <p>If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.</p> <p>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.</p>									
<p>Sign here</p> <p>Signature of officer (must be an original signature)</p> <p>Date</p>			<p>Title</p> <p><b>VICE PRESIDENT/CFO</b></p>						
<p>Paid preparers only</p> <p>Preparer's signature</p> <p>Date</p> <p>Firm's name (or yours if self-employed) and address</p> <p><b>FORVIS MAZARS</b></p> <p><b>1201 WALNUT SUITE 1700, KANS</b></p>			<p>Preparer check if self-employed</p> <p><input type="checkbox"/></p> <p>Preparer's PTIN</p> <p><b>440160260</b></p>			<p><b>P01559426</b></p> <p><b>440160260</b></p>			
<p>ZIP</p> <p><b>64106-2246</b></p>			<p><b>64106-2246</b></p>						
<p><b>All Taxpayers Must Answer Questions A Through L Below — See Instructions</b></p>									

G-2. Part of a federal consolidated return? YES ☐ NO ☒ If yes, provide:  
FEIN from federal consolidated return: \_\_\_\_\_  
Name of corporation: \_\_\_\_\_

G-3. The federal common parent has sales, property, or payroll in Florida? YES ☐ NO ☒

H. Location of corporate books: 1221 W. LAKEVIEW AVENUE  
City: PENSACOLA State: FLORIDA ZIP: 32501-1836

I. Taxpayer is a member of a Florida partnership or joint venture? YES ☐ NO ☒

J. Enter date of latest IRS audit: \_\_\_\_\_  
a) List years examined: \_\_\_\_\_

K. Contact person concerning this return: DOREEN DRIMMIE  
a) Contact person telephone number: (850) 495-2321  
b) Contact person email address: DOREEN.DRIMMIE@LIFEVIEWGROUP.ORG

L. Type of federal return filed ☐ 1120 ☐ 1120S or 990-T \_\_\_\_\_

✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME LAKEVIEW CENTER, INC.

FEIN 59-0737872

TAXABLE YEAR ENDING 09/30/2023

### Schedule I — Additions and/or Adjustments to Federal Taxable Income

1. Interest excluded from federal taxable income (see instructions)	1.	0
2. Undistributed net long-term capital gains (see instructions)	2.	0
3. Net operating loss deduction (attach schedule)	3.	0
4. Net capital loss carryover (attach schedule)	4.	
5. Excess charitable contribution carryover (attach schedule)	5.	
6. Employee benefit plan contribution carryover (attach schedule)	6.	
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.	
8. Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	8.	
9. Guaranty association assessment(s) credit	9.	
10. Rural and/or urban high-crime area job tax credits	10.	
11. State housing tax credit	11.	
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	12.	
13. New worlds reading initiative credit	13.	
14. Strong families tax credit (credit for contributions to eligible charitable organizations)	14.	
15. New markets tax credit	15.	
16. Entertainment industry tax credit	16.	
17. Research and development tax credit	17.	
18. Energy economic zone tax credit	18.	
19. s.168(k), IRC, special bonus depreciation	19.	
20. Depreciation of qualified improvement property (see instructions)	20.	0
21. Expenses for business meals provided by a restaurant (see instructions)	21.	0
22. Film, television, and live theatrical production expenses (see instructions)	22.	0
23. Internship tax credit	23.	0
24. Other additions (attach schedule)	24.	
25. Total Lines 1 through 24. Enter total on this line and on Page 1, Line 3.	25.	0

### Schedule II — Subtractions from Federal Taxable Income

1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ _____ (b) plus s. 862, IRC, dividends \$ _____ (c) plus s. 951A, IRC, income \$ _____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ _____ <div>Total ▶</div>	1.	0
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ <div>Total ▶</div>	2.	0
<b>Note:</b> Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.		
3. Florida net operating loss carryover deduction (see instructions)	3.	0
4. Florida net capital loss carryover deduction (see instructions)	4.	
5. Florida excess charitable contribution carryover (see instructions)	5.	
6. Florida employee benefit plan contribution carryover (see instructions)	6.	
7. Nonbusiness income (from Schedule R, Line 3)	7.	0
8. Eligible net income of an international banking facility (see instructions)	8.	
9. s. 168(k), IRC, special bonus depreciation (see instructions)	9.	0
10. Depreciation of qualified improvement property (see instructions)	10.	
11. Film, television, and live theatrical production expenses (see instructions)	11.	
12. Other subtractions (attach schedule)	12.	
13. Total Lines 1 through 12. Enter total on this line and on Page 1, Line 5.	13.	0



NAME LAKEVIEW CENTER, INC.

FEIN 59-0737872

TAXABLE YEAR ENDING 09/30/2023

### Schedule III — Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)	0	0	0.000000	X 25% or 0.00	0.000000
2. Payroll	0	0	0.000000	X 25% or 0.00	0.000000
3. Sales (Schedule III-C below)	0	0	0.000000	X 50% or 0.00	0.000000
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column (e)). Enter here and on Schedule IV, Line 2.					0.000000

III-B For use in computing average value of property (use original cost).

	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year
1. Inventories of raw material, work in process, finished goods	0	0	0	0
2. Buildings and other depreciable assets	0	0	0	0
3. Land owned	0	0	0	0
4. Other tangible and intangible (financial org. only) assets (attach schedule)	0	0	0	0
5. Total (Lines 1 through 4)	0	0	0	0
6. Average value of property				
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida)..... 6a.	0			
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere)..... 6b.	0			
7. Rented property (8 times net annual rent)				
a. Rented property in Florida..... 7a.	0			
b. Rented property Everywhere..... 7b.	0			
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).				
a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida..... 8a.	0			
b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b.	0			

III-C Sales Factor

	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)	0	0
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns (a) and (b))	0	0

III-D Special Apportionment Fractions (see instructions)

	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ (b)) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T—Annual Report)			0.000000
2. Transportation services			0.000000

### Schedule IV — Computation of Florida Portion of Adjusted Federal Income

1. Apportionable adjusted federal income from Page 1, Line 6	1.	0
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.	0.000000
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.	0
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.	0
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.	
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.	
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.	
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.	0
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.	0



NAME LAKEVIEW CENTER, INC.

FEIN 59-0737872

TAXABLE YEAR ENDING 09/30/2023

### Schedule V — Credits Against the Corporate Income/Franchise Tax

1. Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.	
2. Capital investment tax credit (attach certification letter)	2.	
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.	
4. Community contribution tax credit (attach certification letter)	4.	
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.	
6. Rural job tax credit (attach certification letter)	6.	
7. Urban high-crime area job tax credit (attach certification letter)	7.	
8. Hazardous waste facility tax credit	8.	
9. Florida alternative minimum tax (AMT) credit	9.	
10. Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	10.	
11. State housing tax credit (attach certification letter)	11.	
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.	
13. New worlds reading initiative credit (attach certificate)	13.	
14. Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	14.	
15. New markets tax credit	15.	
16. Entertainment industry tax credit	16.	
17. Research and development tax credit	17.	
18. Energy economic zone tax credit	18.	
19. Internship tax credit	19.	
20. Other credits (attach schedule)	20.	0
21. Total credits against the tax (sum of Lines 1 through 20 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	21.	0

### Schedule R — Nonbusiness Income

#### Line 1. Nonbusiness income (loss) allocated to Florida

Type	Amount
(SEE STATEMENT)	
Total allocated to Florida .....	1. 0
(Enter here and on Page 1, Line 8)	

#### Line 2. Nonbusiness income (loss) allocated elsewhere

Type	State/country allocated to	Amount
(SEE STATEMENT)		
Total allocated elsewhere .....		2. 0

#### Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2 .....	3. 0
(Enter here and on Schedule II, Line 7)	



NAME LAKEVIEW CENTER, INC.

FEIN 59-0737872

TAXABLE YEAR ENDING 09/30/2023

**Estimated Tax Worksheet For Taxable Years Beginning On or After January 1, 2023**

1. Florida income expected in taxable year ..... 1. \$ \_\_\_\_\_
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N) ..... 2. \$ \_\_\_\_\_
3. Estimated Florida net income (Line 1 less Line 2) ..... 3. \$ \_\_\_\_\_
4. Total Estimated Florida tax (5.5% of Line 3) ..... \$ \_\_\_\_\_  
Less: Credits against the tax ..... \$ \_\_\_\_\_ 4. \$ \_\_\_\_\_

5. Computation of installments:

Payment due dates and  
payment amounts:

If 6/30 year end, last day of 4th month,  
otherwise last day of 5th month - Enter 0.25 of Line 4..... 5a. \_\_\_\_\_

Last day of 6<sup>th</sup> month - Enter 0.25 of Line 4 ..... 5b. \_\_\_\_\_

Last day of 9<sup>th</sup> month - Enter 0.25 of Line 4..... 5c. \_\_\_\_\_

Last day of taxable year - Enter 0.25 of Line 4 ..... 5d. \_\_\_\_\_

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax ..... 1. \$ \_\_\_\_\_
2. Less:
  - (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date ..... 2a. - \$ \_\_\_\_\_
  - (b) Payments made on estimated tax declaration (Florida Form F-1120ES).... 2b. - \$ \_\_\_\_\_
  - (c) Total of Lines 2(a) and 2(b) ..... 2c. \$ \_\_\_\_\_
3. Unpaid balance (Line 1 less Line 2(c)) ..... 3. \$ \_\_\_\_\_
4. Amount to be paid (Line 3 divided by number of remaining installments) ..... 4. \$ \_\_\_\_\_

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.

Description	Amount
	0



Description	Explanation	Amount
		0

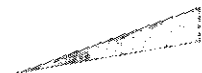
Type	Amount
UNRELATED BUSINESS INCOME FROM PARTNERSHIP INVESTMENTS	0

Type	State/Country Allocated to	Amount
UNRELATED BUSINESS INCOME FROM PARTNERSHIP INVESTMENTS	VARIOUS	0

CONSOLIDATED FINANCIAL STATEMENTS,  
OTHER INFORMATION, SUPPLEMENTARY  
INFORMATION, OTHER REPORTS AND SCHEDULE

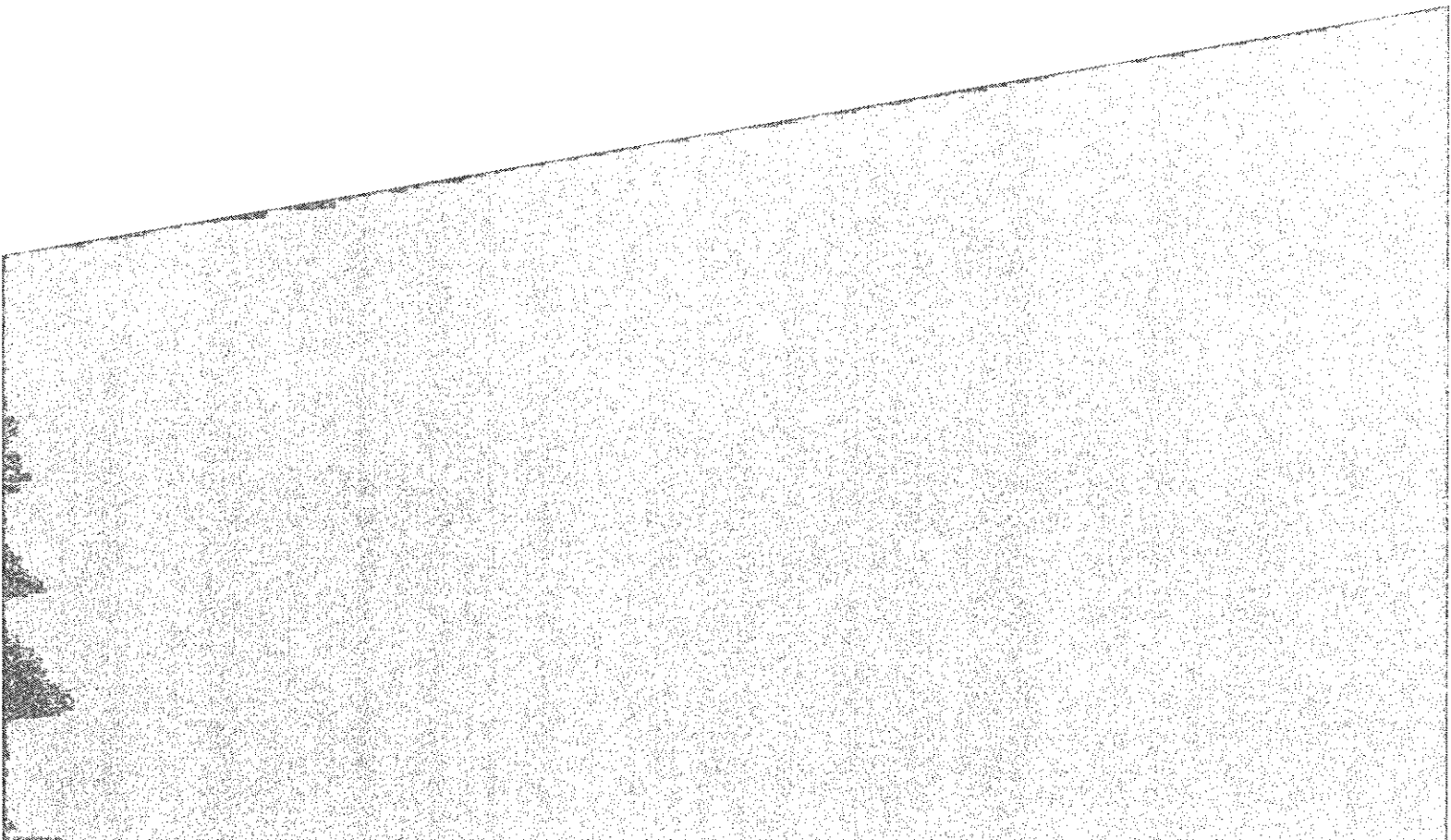
LifeView Group, Inc. and Subsidiaries  
Year Ended September 30, 2022  
With Report of Independent Auditors

Ernst & Young LLP



**EY**

Building a better  
working world



LifeView Group, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,  
Supplementary Information, Other Reports and Schedule

Year Ended September 30, 2022

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LifeView Group, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,  
Supplementary Information, Other Reports and Schedule

Year Ended September 30, 2022

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## Report of Independent Auditors

Management and the Board of Directors  
LifeView Group, Inc.

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2022, and the related consolidated statements of operations and changes in net assets, and cash flows for the year then ended and the related notes (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of LifeView Group, Inc. and Subsidiaries at September 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management for the Financial Statements*

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 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 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The DUI School and Access Behavioral Health (Regulatory Basis) supplementary information are presented on pages 48 through 55 for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The accompanying schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 56 through 65 is presented for purposes of additional analysis as required for Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. 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 financial statements as a whole.

The accompanying Schedule of Functional Revenues and Expenses (Regulatory Basis), the Schedule of State Earnings (Regular 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 financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audit of the 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 25, 2023 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.

*Ernst & Young LLP*

January 25, 2023

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheet  
(In Thousands)

September 30, 2022

**Assets**

Current assets:

Cash and cash equivalents	\$ 34,822
Investments	277
Accounts receivable:	
Client accounts receivable, net	728
Governmental funding sources receivable	3,927
Vocational service contracts receivable	12,216
Other accounts receivable	2,304
Inventories	926
Prepaid expenses	1,148
Total current assets	<u>56,348</u>

Property and equipment, net	30,885
Leases right-of-use asset	7,347
Other assets	114

Total assets	<u><u>\$ 94,694</u></u>
--------------	-------------------------

**Liabilities and net assets**

## Current liabilities:

Accounts payable	\$ 5,194
Accrued liabilities	21,127
Current portion of long-term debt	38
Current portion of lease obligation	1,552
Compensated absences	3,430
Total current liabilities	<u>31,341</u>
Long-term debt, less current portion	36,264
Lease obligation, less current portion	6,279
Total liabilities	<u>73,884</u>

## Net assets:

Without donor restrictions	20,001
With donor restrictions	809
Total net assets	<u>20,810</u>

Total liabilities and net assets	<u><u>\$ 94,694</u></u>
----------------------------------	-------------------------

*See accompanying notes.*

# LifeView Group, Inc. and Subsidiaries

## Consolidated Statement of Operations and Changes in Net Assets (In Thousands)

Year Ended September 30, 2022

Revenue and other support without donor restrictions:

Federal, state, and local financial awards	\$	97,590
Net client service fees		21,908
Vocational service contracts		116,264
Contract revenue		34,025
Other fees and support		557
In-kind services		346
Contributions		500
Other		204
Total revenues and other support without donor restrictions		<u>271,394</u>

Expenses:

Salaries and wages		107,650
Fringe benefits		34,049
Building occupancy		6,564
Professional fees		10,341
Contract medical services		17,027
Travel		2,126
Equipment costs		4,551
Food services		2,130
Medical/pharmacy services		13,503
Subcontracted services		24,748
Subsidy payments		30,953
Personal welfare		3,824
Insurance		1,432
Donated items		228
Depreciation		2,274
Other operating expenses		<u>4,656</u>
Total expenses		<u>266,056</u>
Income from operations		<u>5,338</u>

Nonoperating gains/(losses):

Investment income		7
Bond interest expense		<u>(2,038)</u>
Total nonoperating losses, net		<u>(2,031)</u>
Excess of revenues, other support, and gains over expenses and losses		<u>3,307</u>

*Continued on next page*

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Operations  
and Changes in Net Assets (continued)  
(In Thousands)

Net assets without donor restrictions	
Excess of revenues, support, and gains over expenses and losses	\$ 3,307
Other changes in unrestricted net assets	(191)
Change in net assets without donor restrictions	<u>3,116</u>
Net assets with donor restrictions	
Change in restricted foundation fund	(149)
Change in net assets with donor restrictions	<u>(149)</u>
Change in net assets	2,967
Net assets at beginning of year	17,843
Net assets at end of year	<u><u>\$ 20,810</u></u>

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Cash Flows  
(In Thousands)

Year Ended September 30, 2022

**Operating activities**

Change in net assets	\$ 2,967
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,999
Loss on sale and retirement of property and equipment	275
Amortization of debt issuance costs	100
Changes in operating assets and liabilities:	
Client accounts receivable	540
Governmental funding sources receivable	2,428
Vocational service contracts receivable	3,713
Other accounts receivable	86
Inventories	(52)
Prepaid expenses	319
Other assets and liabilities	86
Accounts payable	(2,317)
Accrued liabilities	766
Compensated absences	(1,481)
Net cash provided by operating activities	<u>9,429</u>

**Investing activities**

Purchases of property and equipment	(2,054)
Proceeds from sale of property and equipment	<u>2,804</u>
Net cash provided by investing activities	750

*Continued on next page*

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Cash Flows (continued)

(In Thousands)

**Financing activities**

Repayments of long-term debt	\$ (35)
Net cash used in financing activities	<u>(35)</u>

Net change in cash, restricted cash and cash equivalents	10,144
Cash, restricted cash and cash equivalents at beginning of year	<u>24,678</u>
Cash, restricted cash and cash equivalents at end of year	<u><u>\$ 34,822</u></u>

**Supplemental disclosure of cash flow information**

Costs for purchases of property and equipment included in other liabilities	3,180
Interest paid	<u><u>\$ 2,038</u></u>

*See accompanying notes.*



## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (Dollars in Thousands)

September 30, 2022

#### 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). The Center was an affiliate of Baptist Health Care Corporation (BHCC) under an affiliation agreement in which BHCC was the sole member of the Center. This arrangement terminated on September 30, 2021 when the Center was purchased by LCI II, Inc., renamed LifeView Group, Inc., now the sole member of the Center. The Company acquired the Center pursuant to the Member Substitution Agreement with a purchase price of \$28,327.

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, vocational 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 owned by the Center. The mission of this company is to employ people with disabilities and provide vocational services.

To acquire the Center, LGI paid cash to BHCC for the purchase price using the funds from the issuance of two series of bonds for \$21.9 million and \$15 million.

# LifeView Group, Inc. and Subsidiaries

## Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

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

As of the acquisition date, LGI recognized all of the Center's acquired assets and assumed liabilities. The fair value of the assets acquired and assumed liabilities is summarized below (in thousands):

Cash	\$ 17,351
Investments	277
Accounts receivable	25,942
Property and equipment	30,729
Operating leases right of use asset	9,170
Other assets	<u>2,542</u>
Total assets acquired	86,011
Accounts payable	7,511
Accrued liabilities	22,092
Long-term debt	583
Operating lease obligation	<u>9,655</u>
Total liabilities acquired	39,841
Less:	
Cash contributed by BHCC	10,000
Property and equipment contributed by BHCC	3,439
Inherent contribution	<u>4,404</u>
Total purchase price	<u>\$ 28,327</u>

As the total consideration was below the fair value of the net assets acquired, LGI recognized an inherent contribution for the difference between the purchase price and the fair value of the net assets acquired. This was recorded through the statement of operations and changes in net assets of LGI in fiscal year 2021.

LGI incurred \$1.3 million of costs to obtain debt financing to fund the acquisition. The \$1.3 million was capitalized as deferred debt issuance costs (contra liability and netted against the carrying amount of the related debt). The deferred debt issuance costs are amortized over the term of the debt using a straight-line method.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements (continued)** *(Dollars in Thousands)*

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

##### **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.; CMHC Hernandez House, Inc.; and Lakeview Place, Inc.. All inter-entity transactions have been eliminated in consolidation. See Note 13 for summary financial data for these related entities.

##### **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 accounting principles generally accepted in the United States (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.

##### **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.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

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

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 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, 2022, LGI holds one Certificate of Deposit.

#### Net Client Service Revenue and Accounts Receivable

The Company has agreements with third-party payors that provide for payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per service, reimbursed costs, discounted charges, and per diem payments.

Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

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

##### Allowance for Uncollectible Accounts

Accounts receivable are written off after collection effort has 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. The results of this review are then used to make any modifications to the provision for bad debts 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.

##### Inventories

Inventories (primarily pharmaceutical and food) 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
Furniture and equipment	3-7 years
Building and land improvements	10-20 years

##### 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 (continued) (Dollars in Thousands)

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

##### Net Client Service Fees

The Company has agreements with third-party payors that provide for 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.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

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

##### 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 \$5,428 for the year ended September 30, 2022.

##### 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 135,000 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 \$34,025 was recognized as revenue under the MMA Plan during the year ended September 30, 2022.

##### 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 63% 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

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

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

services. The majority of services for which the Company is directly responsible is provided within its own service delivery system; however, some services are contracted for on a fee-for-service basis with local area hospitals and providers. A provision has been made for these services rendered but not reported as of September 30, 2022.

#### 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.

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, prescribes the accounting for uncertainty in income tax positions recognized in financial statements. ASC Topic 740 provides guidance for recognition threshold and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no material uncertain tax positions as of September 30, 2022.

#### 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 based on personnel expense. Property and auto insurances are allocated proportionately among those who benefit from the asset covered. General liability uses a staff-based allocation.

#### Recent Accounting Pronouncements

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (ASU 2020-07). The amendments in ASU 2020-07 require contributed nonfinancial assets to be presented as a separate line item in the statement of activities, apart from



## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

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

contributions of cash and other financial assets, as well as disclosures to provide greater transparency on the contributed nonfinancial assets. ASU 2020-07 should be applied on a retrospective basis and is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. The adoption of ASU 2020-07 did not have a material impact to the Company's consolidated financial statements.

In March 2020, the FASB issued ASU No. 2020-04, *Reference Rate Report (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting* (ASU 2020-04). The amendments in ASU 2020-04 provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of reference rate reform. ASU 2020-04 is effective as of March 12, 2020 through December 31, 2022. Management is currently evaluating the impact of ASU 2020-04 on the Company's consolidated financial statements.

In December 2019, the FASB issued ASU No. 2019-12, *Income Taxes (Topic 740) Simplifying the Accounting for Income Taxes* (ASU 2019-12). The amendments in ASU 2019-12 simplify the accounting for income taxes by removing certain exceptions to the general principles in Topic 740, and also improve consistent application of and simplify GAAP for other areas of Topic 740 by clarifying and amending existing guidance. ASU No. 2019-12 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2020. The adoption of ASU No. 2019-12 did not have a material impact to the Company's consolidated financial statements.

In August 2018, the FASB issued ASU No. 2018-14, *Compensation – Retirement Benefits – Defined Benefit Plans* (ASU 2018-14). The amendments in ASU 2018-14 modify the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. ASU 2018-14 is effective for fiscal years ending after December 15, 2020. The adoption of ASU No. 2018-14 did not have a material impact to the Company's consolidated financial statements.

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments – Credit Losses (Topic 326), Measurement of Credit Losses on Financial Instruments*, which changes how entities will account for credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The new standard replaces today's 'incurred loss' model with an 'expected credit loss' model that requires consideration of a broader range of information to estimate expected credit losses over the lifetime of the asset. The standard is

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

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

effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. In April 2019, the FASB issued ASU 2019-04, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* (ASU 2019-04), which updates, clarifies, and improves various aspects of ASU 2016-13. In November 2019, the FASB issued ASU 2019-11, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses*, which clarifies and addresses specific issues about certain aspects of the amendments in ASU 2016-13. Management is currently evaluating the impact that adoption may have on the Center's consolidated financial statements.

#### 2. Cash and Investments

The composition of cash and investments is as follows:

	September 30, 2022
Cash and cash equivalents	\$ 34,822
Certificate of deposit	277
	<u>\$ 35,099</u>

#### 3. Concentrations of Credit Risk

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, 2022
Medicaid and Medicare	28%
Other third-party payors	62
Client payments	10
	<u>100%</u>

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)  
(Dollars in Thousands)

**4. Property and Equipment**

Major classifications of property and equipment are summarized as follows:

	<u>September 30, 2022</u>
Buildings and improvements	\$ 20,348
Furniture and equipment	4,597
Land	3,000
Construction-in-progress	<u>4,939</u>
	32,884
Less accumulated depreciation	<u>(1,999)</u>
	<u>\$ 30,885</u>

Depreciation expense on the statement of operations and changes in net assets includes \$275 of loss on sale and retirement of property and equipment.

# LifeView Group, Inc. and Subsidiaries

## Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

### 5. Long-Term Debt

Long-term debt consists of the following:

	<u>September 30, 2022</u>
Note payable to HUD, interest at 9.0%, monthly payments of \$5,000 including interest, secured by real property, maturing May 2032	\$ 397
Note payable to HUD, interest at 8.375%, monthly payments of \$2,000 including interest, secured by real property, maturing March 2032	151
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; unamortized issuance costs of \$410; interest payment of \$1,350 due in 2023 to be paid semi-annually.	21,500
Series 2021B Bonds payable, issued by Florida Development Finance Corp. under the Master Indenture and purchased by BHCC, interest at 4.45% through September 30, 2026 and increasing thereafter, maturity date August 2031; unamortized issuance costs of \$746; interest payment of \$668 due in 2023 to be paid semi-annually.	14,254
	<u>36,302</u>
Less current portion	(38)
	<u>\$ 36,264</u>

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

	<u>Amount</u>
Year ending September 30:	
2023	\$ 38
2024	41
2025	45
2026	49
2027	54
Thereafter	36,075
	<u>\$ 36,302</u>

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### 5. Long-Term Debt (continued)

##### 2021 Revenue Bonds

The Series A Tax Exempt Revenue Bonds, in the amount of \$21,910, were issued by the Florida Development Finance Corporation (the Issuer). The Series 2021A 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 Issuer will loan the proceeds of the Series 2021A Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Series B Taxable Revenue Bonds, in the amount of \$15,000, were issued by the Florida Development Finance Corporation. The Series 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 Issuer will loan the proceeds of the Series 2021B Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Bond Trust Indenture requires certain covenants and reporting requirements to be met.

#### 6. Leases

On October 1, 2019, the Company adopted FASB's ASU 2016-02, *Leases*, electing to apply the optional transition method, which allows entities to forgo comparative reporting requirements. For leases that commenced before the effective date of ASU 2016-02, the Company elected the package of transition provisions available that allowed carryforward of the historical assessment of (1) whether contracts are or contain leases, (2) lease classification for any expired leases and (3) initial direct costs. In addition, the Company does not separate lease and non-lease components.

The Company's leases are primarily for real estate. 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.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)  
(Dollars in Thousands)

**6. Leases (continued)**

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.

Leases consist of the following:

**Operating Leases**

	<b>September 30, 2022</b>
Operating lease assets	\$ 6,632
Current portion of operating lease obligation	\$ 1,552
Operating lease obligation, less current portion	5,564
Total operating lease liabilities	\$ 7,116

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

	<b>Year Ended September 30, 2022</b>
Operating lease expense	\$ 2,158
Short-term lease expense	135
Total lease expense	\$ 2,293

Lease term and discount rate are as follows:

	<b>September 30, 2022</b>
Weighted-average remaining lease terms:	4.92 years
Weighted-average remaining discount rate:	1.75%

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)  
(Dollars in Thousands)

**6. Leases (continued)**

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, 2022:

	<u>Operating Leases</u>
2023	\$ 1,552
2024	1,557
2025	1,424
2026	1,058
2027	784
Thereafter	<u>1,074</u>
Total lease payments	7,449
Less: imputed interest	333
Total lease liabilities	<u>\$ 7,116</u>

Supplemental cash flow information related to leases are as follows:

	<u>Year Ended September 30, 2022</u>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 2,158

Rent expense for the year ended September 30, 2022, amounted to \$2,293.

**Financing Leases**

	<u>September 30, 2022</u>
Financing lease assets	\$ 715
Financing lease liabilities	<u>\$ 715</u>

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)  
(Dollars in Thousands)

**6. Leases (continued)**

	<b>Year Ended September 30, 2022</b>
Weighted-average remaining lease terms:	4.26 years
Weighted-average remaining discount rate:	1.37%

The following table summarizes the maturity of lease liabilities under financing leases for the next five years and the years thereafter, as of September 30, 2022:

	<b>Financing Leases</b>
2023	\$ 194
2024	193
2025	193
2026	193
2027	48
Total lease payments	821
Less: imputed interest	106
Total lease liabilities	<u>\$ 715</u>

Supplemental cash flow information related to leases are as follows:

	<b>September 30, 2022</b>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from financing leases	\$ 48
Lease assets obtained in exchange for new financing lease liabilities	841

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



## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### **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 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.

##### **Net Client Service Revenue**

The Company's client service revenues generally relate to contracts with clients in which the performance obligation is to provide behavioral health care services. Revenues are recorded during the period 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.

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.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### 7. Sources of Revenue (continued)

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:

	Year Ended September 30, 2022
Third-party payors, net of deductions	\$ 16,414
Self-pay clients, net of deductions	5,494
	<u>\$ 21,908</u>

Revenues from the Medicare and Medicaid programs accounted for approximately 49% of the Company's net client service fees for the year ended September 30, 2022. 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. 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.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### 7. Sources of Revenue (continued)

A summary for the year ended September 30, 2022:

	<u>2022</u>
Federal	\$ 112,127
State	1,336
Local	2,746
Other	55
	<u>\$ 116,264</u>

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 uncollectable amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### 7. Sources of Revenue (continued)

##### 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.

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 ready performance obligations and although may incorporate several different lines of services 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 of 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.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### **7. Sources of Revenue (continued)**

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.

#### **8. In-Kind Contributions**

In-kind contributions and expenses represent the value assigned to instructional services provided by Escambia County School Board educators, as well as 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 year ended September 30, 2022 amounted to \$346.

#### **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 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 year ended September 30, 2022 amounted to \$1,726.

#### **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 Florida Department of Children and Families (DCF) Substance Abuse and Mental Health Program. This contract must be renegotiated annually. The contract requires a 18.8% local match for certain community mental health services. This local match requirement has been met for 2022.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### 11. Net Assets with donor restriction

Net assets with donor restrictions as of September 30, 2022 were \$809, the majority of which relate to 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 Center 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, 2022; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

In 2021, Global Connections to Employment (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 not been fully aware of the details, however, has cooperated in these matters by providing responses and documentation as requested.

In addition to the expense of responding, government investigations can also result in monetary penalties and damages, as well as administrative sanctions such as suspension, exclusion or debarment. While it is not possible to predict the outcomes to GCE, nothing beyond requests for information has resulted from these investigations. Although GCE was part of the sale of the membership interest in Lakeview Center, Inc., 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.

Lakeview Center, Inc. is self-insured for employees' medical insurance claims. The Company carries stop-loss insurance coverage with annual limits of \$300 per participant and \$14,020 in the aggregate. Global Connections to Employment, Inc. is fully insured for full time employees and self-insured for part time employees. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued)

*(Dollars in Thousands)*

#### **12. Commitments and Contingencies (continued)**

The Company has established multiple irrevocable standby letters of credit: one in the amount of \$250 with the Company's previous administrator for workers' compensation claims as the named beneficiaries; one each for \$367 and \$330 with the insurance providers for the Access Behavioral Health (ABH) managed medical advantage plan; and one for \$1,375 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 \$273 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.

#### **Line of Credit Agreement**

At September 30, 2022 the Company has a line of credit arrangement of \$10,000, reduced from \$15,000 on February 1, 2022. 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, 2022.

#### **Contingencies**

*Federal and State Financial Awards* – 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.

*Unemployment Compensation* – The Company reports its wages to various states for unemployment compensation purposes, as a reimbursable employer. 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, 2022.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### 13. Summary Information Relating to Financially Interrelated Entities

Summary financial information of the wholly owned subsidiaries, which are included in these consolidated financial statements, is shown below. Inter-entity transactions have not been eliminated from this summary data.

	<u>Lakeview Villa, Inc.</u>	<u>Lakeview Place, Inc.</u>
Total assets	\$ 265	\$ 199
Total liabilities	\$ 429	\$ 309
Net deficit without donor restrictions	(164)	(110)
Total net deficit	(164)	(110)
Total liabilities and net deficit without donor restrictions	\$ 265	\$ 199
Total revenue and support	\$ 154	\$ 95
Total expenses	154	94
Change in net deficit without donor restrictions	\$ —	\$ 1

#### 14. Financial Assets and Liquidity Resources

As of September 30, 2022 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:

	<u>September 30, 2022</u>
Cash and cash equivalents	\$ 34,822
Short-term investments	277
Accounts receivable	19,175
Total Financial Assets	\$ 54,274



## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

#### 15. Coronavirus Disease 2019

Due to the global viral outbreak caused by Coronavirus Disease 2019 (COVID-19), in 2020, the Center received CARES funding in both fiscal years 2020 and 2021. In fiscal year 2022, the company received a minimal amount of CARES funding. The Company continues to respond to the impact COVID-19 cases but operations have predominantly returned to normal.

#### 16. 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 based on personnel costs.

Expenses by functional classification for the year ended September 30, 2022 consist of the following:

	Year Ended September 30, 2022		
	Program Services	Administrative Services	Total
Salaries and benefits	\$ 133,180	\$ 8,519	\$ 141,699
Subcontracted services	24,748	—	24,748
Subsidy payments	30,953	—	30,953
Contract medical services	17,027	—	17,027
Professional fees	8,994	1,347	10,341
Medical/pharmacy services	12,809	694	13,503
Building occupancy	6,135	429	6,564
Other general, administrative and other	18,263	2,958	21,221
	<u>\$ 252,109</u>	<u>\$ 13,947</u>	<u>\$ 266,056</u>

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements (continued)  
*(Dollars in Thousands)*

**17. Subsequent Events**

The Company evaluated events and transactions occurring subsequent to September 30, 2022, and through, January 25, 2023 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 Basis) (Unaudited)

June 30, 2022

Functional Revenues and Expenses	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686
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LifeVest Group, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Continued)

June 30, 2022

12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1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LiveView Group, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Continued) (continued)

June 30, 2022

Line Item	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	122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LifeView Group, Inc. and Subsidiaries

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

June 30, 2022

**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, 2022

1. Total expenditures	\$ 277,961
2. Less other state and federal funds	(226,356)
3. Less non-match SAMH funds	(686)
4. Less unallowable costs per 65E-14, F.A.C.	(282)
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)	<u>50,637</u>
6. Maximum available earnings (line 5 times 75%)	37,978
7. Amount of state funds requiring match	<u>1,900</u>
8. Amount due to department (subtract line 7 from line 6)	<u><u>\$ —</u></u>

*See accompanying note.*

LifeView Group, Inc. and Subsidiaries

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

June 30, 2022

**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, 2022

	<b>Related Passed Through to Subrecipient</b>
Revenues from grantee:	
Services	\$ 533,510
Rent	—
Interest	—
Other	—
Total revenue from grantee	<u>533,510</u>
Expenses associated with grantee transactions:	
Personnel services	—
Depreciation	—
Interest	—
Other	—
Total associated expenses	<u>—</u>
Related-party transaction adjustment	\$ 533,510
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	\$ 181,791
24	<u>351,719</u>
Total	<u><u>\$ 533,510</u></u>

*See accompanying note.*

**LifeView Group, Inc. and Subsidiaries**

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

**June 30, 2022**

**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, 2022

Program	Covered Service	Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Passed	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column	Amount Owed to Department
A	B	C	D	E	F	G	H=Fx C	> of G-H or \$0
Children's MH	Crisis stabilization unit	\$ 395.26	—	—	—	\$ 25,306	\$ —	\$ —
Adult MH	Crisis stabilization unit	\$ 395.26	745	297	448	\$ 238,959	177,076	—
Children's SA	Substance abuse detox	n/a	n/a	n/a	n/a	n/a	n/a	—
Adult SA	Substance abuse detox	\$ 399.13	358	90	268	\$ 511,284	106,967	—
Adult MH	Short-term residential treatment	n/a	n/a	n/a	n/a	n/a	n/a	—
Total amount owed to department								\$ —

See accompanying note.

LifeView Group, Inc. and Subsidiaries

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

June 30, 2022

**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 Sheet

September 30, 2022

**Assets**

Property and equipment, less accumulated depreciation of \$7,165	\$ 298,425
Total assets	<u>\$ 298,425</u>

**Liabilities and net deficit**

Current liabilities:

Accounts payable and accrued liabilities	\$ 8,553
Due to Lakeview Center, Inc.	697,918
Compensated absences	<u>16,599</u>
Total current liabilities	723,070

Net deficit without donor restrictions:

Without donor restrictions	<u>(424,645)</u>
Total liabilities and net deficit	<u>\$ 298,425</u>

*See accompanying notes.*



LifeView Group, Inc. and Subsidiaries

DUI School

Statement of Operations and Changes in Net Deficit  
With Special Supervision Services (SSS) (Unaudited)

Year Ended September 30, 2022

**Changes in net deficit without donor restrictions**

Revenue:

Net client fees	\$ 429,244
Net client fees – SSS	75,996
	<u>505,240</u>

Fees remitted to State of Florida	(14,426)
Fees remitted to State of Florida – SSS	(2,554)
	<u>(16,980)</u>

Total client fees	<u>488,260</u>
Total revenue	488,260

Expenses:

DUI – other:	
Salaries	240,800
Fringe benefits	76,523
Building maintenance and operations	30,407
Conference and conventions	13,298
Other program costs	126,680
Testing and assessment	4,715
Printing and production	23
Promotion and publicity	—
Professional fees	225
Data processing	9,052
Administrative	74,318
	<u>576,041</u>

LifeView Group, Inc. and Subsidiaries

DUI School

Statement of Operations and Changes in Net Deficit  
With Special Supervision Services (SSS) (Unaudited) (continued)

Expenses (continued):

DUI – SSS:

Salaries	\$ 42,633
Fringe benefits	13,548
Building maintenance and operations	7,517
Conference and conventions	3,287
Other program costs	31,315
Testing and assessment	1,165
Printing and production	6
Promotion and publicity	—
Professional fees	55
Data processing	2,238
Administrative	18,370

Total expenses

<u>120,134</u>
<u>696,175</u>

Change in net deficit without donor restrictions	(207,915)
Net deficit without donor restrictions at beginning of year	<u>(216,730)</u>
Net deficit without donor restrictions at end of year	<u>\$ (424,645)</u>

*See accompanying notes.*

LifeView Group, Inc. and Subsidiaries  
DUI School

Notes to Financial Statements

September 30, 2022

**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:

	<b>September 30, 2022</b>
Fees due from prior year	\$ —
Fees collected during current year	16,980
Fees remitted during current year	16,980
Fees due to the state of Florida	<u>\$ —</u>

**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:

	<b>September 30, 2022</b>
Copier costs	\$ 1,832
Florida association of DUI program membership dues	16,007
Office supplies	3,358
Telephone	4,308
Other	17,806
Program admin allocations	83,369
Total other program costs	<u>\$ 126,680</u>

LifeView Group, Inc. and Subsidiaries  
DUI School

Notes to Financial Statements

**4. Indirect Cost Allocations**

LifeView Group, Inc. allocates administrative costs to its programs using a step-down allocation methodology. The allocation basis varies depending upon the nature of the indirect cost pool being allocated. The following are examples of the allocation processes employed (this list is not intended to be all-inclusive): the human resources allocation is based on adjusted active staff and maintenance service costs are allocated based on the square footage maintained. 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 Sheet (Regulatory Basis)  
(In Thousands)

September 30, 2022

**Assets**

Cash and invested assets:

Cash and cash equivalents	\$ 34,812
Real estate	26,736
Other invested assets	279
Total cash and invested assets	<u>61,827</u>

Electronic data processing equipment and software	33
Health care and other amounts receivable	3,927
Accounts receivable on service industry contracts (non-health)	12,216
Accounts receivable – other (non-health)	2,304
Amounts due from parent, subsidiaries, and affiliates	–
Inventories	718
Total assets	<u><u>\$ 81,025</u></u>

**Liabilities and net assets**

Liabilities:

Claims unpaid	\$ 539
General expenses due or accrued	54,346
Amounts withheld or retained for the account of others	3,452
Deferred revenue	7,368
Accrued wages	4,202
Accrued compensated absences	3,430
Total liabilities	<u>73,337</u>

Net deficits:

Net assets without donor restrictions	20,810
Less non-admitted assets	<u>(13,122)</u>
Total net assets	<u>7,688</u>
Total liabilities and net assets	<u><u>\$ 81,025</u></u>

*See accompanying note.*

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health

Statement of Operations (Regulatory Basis)  
(In Thousands)

Year Ended September 30, 2022

Revenue:

Capitation revenue	\$ 35,567
Total revenue	<u>35,567</u>

Expenses:

Sub-capitation expense	31,196
Taxes and insurance	36
Personnel	1,829
Printing/production and shipping	2
Other	144
Total expenses	<u>33,207</u>
Excess of revenue over expenses	<u>\$ 2,360</u>

*See accompanying note.*

LifeView Group, Inc. and Subsidiaries  
Access Behavioral Health

Note to Financial Statements (Regulatory Basis)

September 30, 2022

**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 is 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, 2022

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<b>Direct from Substance Abuse and Mental Health Services Administration</b>						
<b>P.H.A.S.E. II:</b>						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/17-9/29/22	93.243	3H79TI080665-02S1	\$ 521,965	\$ 521,965	\$ —
<b>T.R.A.C.E.:</b>						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/18-9/29/22	93.243	6H79TI081267-04M001	541,350	668,614	—
<b>O.P.U.S.</b>						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	5/30/22-5/29/23	93.243	6H79SP083053-01M002	350,259	27,778	—
Total Federal Assistance Listing No. 93.243					1,218,357	—
<b>Direct from Substance Abuse and Mental Health Services Administration</b>						
<b>Drug Free Communities:</b>						
Drug-Free Communities Support Program Grants	10/31/19-10/30/24	93.276	5H79SP020364	136,939	168,384	—
Total Federal Assistance Listing No. 93.276					168,384	—



LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from the State of Florida Department of Children and Families (DCF)</b>						
<b>Community Based Care – Child Welfare:</b>						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/21-6/30/22	93.556	DCF – AJ495	\$ 66,376,048	\$ 1,586,297	\$ 1,277,943
Guardianship Assistance	7/1/21-6/30/22	93.090	DCF – AJ495		30,901	–
Grants to States for Access and Visitation Programs	7/1/21-6/30/22	93.597	DCF – AJ495		18,330	33,327
Chafee Education and Training Vouchers Program (ETV)	7/1/21-6/30/22	93.599	DCF – AJ495		135,169	
Adoption and Legal Guardianship Incentive Payments	7/1/21-6/30/22	93.603	DCF – AJ495		337,651	
Stephanie Tubbs Jones Child Welfare Services Grants	7/1/21-6/30/22	93.645	DCF – AJ495		1,060,376	
Foster Care Title IV-E	7/1/21-6/30/22	93.658	DCF – AJ495		8,763,680	
Adoption Assistance	7/1/21-6/30/22	93.659	DCF – AJ495		12,030,289	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	7/1/21-6/30/22	93.674	DCF – AJ495		852,956	
Social Services Block Grant	7/1/21-6/30/22	93.667	DCF – AJ495		3,788,951	
Child Abuse and Neglect State Grants	7/1/21-6/30/22	93.669	DCF – AJ495		122,921	117,366
<b>Community Based Care – Child Welfare (CAPE):</b>						
Child Abuse and Neglect State Grants	7/1/21-6/30/22	93.669	LJ004	740,259	740,259	
<b>Total Federal Assistance Listing No. 93.669</b>					<b>863,180</b>	<b>117,366</b>

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Temporary Assistance for Needy Families	7/1/21-6/30/22	93.558	A0110	\$ 12,981,088	\$ 390,177	\$ —
<b>Passed through from The State of Florida Department of Children and Families (DCF)</b>						
Community Based Care – Child Welfare:						
Temporary Assistance for Needy Families	7/1/21-6/30/22	93.558	DCF – AJ495		3,222,309	1,474,022
Total Federal Assistance Listing No. 93.558					3,612,486	1,474,022
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0110		854,853	—
C.A.T.						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0240	2,500,000	271,270	
M.R.T.						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0250	1,632,846	195,036	
S.P.I.R.E.						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0801	430,737	12,607	
Community Based Behavioral Health Treatment Svcs - CRC 1 (LEAP)						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	LH814	524,882	—	
Community Based Behavioral Health Treatment Svcs - CRC 1 (SRT)						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	LH814	1,683,218	—	
Florida Assertive Community Treatment (FACT):						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0170	678,432	381,693	—
Total Federal Assistance Listing No. 93.958					1,715,459	—

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Projects for Assistance in Transition from Homelessness (PATH)	7/1/21-6/30/22	93.150	A0210	\$ 130,752	\$ 149,603	\$ —
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/21-6/30/22	93.959	A0110		2,716,851	—
Family Intensive Treatment (FIT):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/21-6/30/22	93.959	A0190	774,348	410,879	—
Community Drug and Alcohol Council, Inc. (CDAC):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/21-6/30/22	93.959	LCI VET 21-22	35,000	1,232	—
Total Federal Assistance Listing No. 93.959					3,128,962	—
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Opioid STR	7/1/21-6/30/22	93.788	A0110		1,020,136	
<b>Total U.S. Department of Health and Human Services</b>					<b>40,481,167</b>	<b>2,902,658</b>

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>STATE DEPARTMENT OF AGENCY FOR HEALTH CARE ADMINISTRATION</b>						
<b>Medicaid Cluster</b>						
<b>Passed through from The State of Florida Department of Children and Families (DCF)</b>						
<b>Community Based Care – Child Welfare:</b>						
Medical Assistance Program	7/1/21-6/30/22	93.778	DCF – AJ495		\$ 287,712	\$ –
<b>Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties</b>						
<b>Maternal and Child Health Services Block Grant to the States:</b>						
Medical Assistance Program	7/1/21-6/30/22	93.778	OKA-#01-2022	\$ 511,083	511,083	–
<b>Total Federal Assistance Listing No. 93.778</b>					<u>798,795</u>	<u>–</u>
<b>Passed through from Big Bend Community Based Care (BB)</b>						
<b>Children's Mental Health Behavioral Services (BNET):</b>						
<b>Children's Health Insurance Program</b>						
Children's Health Insurance Program	7/1/21-6/30/22	93.767	A0160	270,095	144,266	–
<b>Total State Department of Agency for Health Care Administration</b>					<u>943,061</u>	<u>–</u>

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<b>Passed through the State of Florida Department of Labor and Employment Security</b>						
Vocational Rehab and Supported Employment:						
Rehabilitation Services Vocational Rehabilitation Grants to States	10/1/21-9/30/22	84.126	VR5231	R/A \$	414,958	\$
<b>Total U.S. Department of Education</b>					414,958	—
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<b>Housing First:</b>						
Continuum of Care Program	7/1/21-6/30/22	14.267	FL0634L4H112004	132,647	133,188	—
<b>Passed Through Homelessness &amp; Housing Alliance</b>						
211 Helpline						
Emergency Solutions Grant Program	6/1/21-6/30/22	14.231	APZ11	154,860	87,415	—
<b>PATH</b>						
Emergency Solutions Grant Program	6/1/21-6/30/22	14.231	APZ11		40,485	—
<b>Passed Through Opening Doors Northwest Florida</b>						
Opening Doors						
Emergency Solutions Grant Program	2/2/22-6/30/22	14.231	APZ10	200,000	29,280	—
Total Federal Assistance Listing No. 14.231					157,179	—
<b>Total U.S. Department of Housing and Urban Development</b>					290,367	—
<b>U.S. DEPARTMENT OF TREASURY</b>						
<b>Passed through the City of Pensacola</b>						
Homeless Evaluation Assessment Response Team (HEART)						
Coronavirus Relief Fund	2/4/22-12/31/24	21.019	128.510.1280.128007.9882. 128206	300,000	36,623	—
<b>Total U.S. Department of Treasury</b>					36,623	—

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF JUSTICE</b>						
<b>Passed through the State of Florida Office of the Attorney General</b>						
Victims of Crime Act Program Services (VOCA):						
Crime Victim Assistance	10/1/21-9/30/22	16.575	Lakeview Center, Inc.-00425	\$ 680,727	\$ 455,637	\$ -
<b>Total U.S. Department of Justice</b>					<u>455,637</u>	<u>-</u>
<b>Total expenditures of federal awards</b>					<u>\$ 42,621,814</u>	<u>\$ 2,902,658</u>

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
<b>State financial assistance</b>						
<b>State of Florida Department of Children and Families (DCF)</b>						
Community Based Care – Child Welfare:						
Out-of-Home Supports	7/1/21-6/30/22	60.074	DCF – AJ495		\$ 4,638,577	\$ 847,167
The Independent Living and Road-To-Independence Program	7/1/21-6/30/22	60.112	DCF – AJ495		24,876	–
Extended Foster Care Program	7/1/21-6/30/22	60.141	DCF – AJ495		733,132	–
CBC - Purchase of Therapeutic Services for Children	7/1/21-6/30/22	60.183	DCF – AJ495		67,054	–
CBC - Adoption Services	7/1/21-6/30/22	60.076	DCF – AJ495		6,206	–
CBC - Sexually Exploited Children	7/1/21-6/30/22	60.138	DCF – AJ495		237,125	–
Guardianship Assistance Program	7/1/21-6/30/22	60.210	DCF – AJ495		69,812	–
Kinship Navigator Program	7/1/21-6/30/22	60.207	DCF – AJ495		998,853	–
Family Finders Program	7/1/21-6/30/22	60.206	DCF – AJ495		131,892	–
<b>Total State of Florida Department of Children and Families</b>					<u>6,907,527</u>	<u>847,167</u>
<b>State of Florida Department of Health</b>						
State and Community Interventions	7/1/21-6/30/22	64.093	COTJZ	\$ 139,524	139,524	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
<b>State financial assistance (continued)</b>						
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Substance Abuse and Mental Health - Community Services	7/1/21-6/30/22	60.153	A0110		\$ 241,495	\$ —
<b>Florida Counsel Against Sexual Violence</b>						
Rape Crisis Program Trust Fund – Sexual Battery Victims’ Access to Services Act	7/1/21-6/30/22	64.061	16TFGR03	\$ 37,522	37,483	—
Rape Crisis Center	7/1/21-6/30/22	64.069	16TFGR03	62,978	62,849	—
Rape Crisis Program:						
Florida Council Against Sexual Violence	7/1/21-6/30/22	41.010	20OAG03	12,596	11,684	—
<b>Total Florida Council Against Sexual Violence</b>					<u>112,016</u>	<u>—</u>
<b>Office of the State Court Administration</b>						
Post-Adjudicatory Drug Court Program	7/1/21-6/30/22	22.021	01008K4	670,606	601,173	—
Naltrexone	7/1/21-6/30/22	22.022	SC00679	672,160	564,415	—
<b>Total Office of the State Court Administration</b>					<u>1,165,588</u>	<u>—</u>
<b>Total expenditures of state financial assistance</b>					<u>\$ 8,566,150</u>	<u>\$ 847,167</u>

See accompanying notes.



## **LifeView Group, Inc. and Subsidiaries**

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

September 30, 2022

#### **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 of 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 for the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

## Other Reports and Schedules



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## Report of Independent Auditors 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 financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2022, 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 financial statements, and have issued our report thereon dated January 25, 2023.

### Report on Internal Control Over Financial Reporting

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

*Ernst & Young LLP*

January 25, 2023



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**Report of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project; Report 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 of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project**

**Opinion on Each Major Federal Program and State Financial Assistance 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, 2022. 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, 2022.

**Basis for Opinion on Each Major Federal Program and State Financial Assistance 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 for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the 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.

*Ernst + Young LLP*

January 25, 2023



LifeView Group, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs

Year Ended September 30, 2022

**Section I — Summary of Auditor's Results**

**Financial Statements**

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

Internal control over financial reporting:

Material weakness(es) identified?

<u>Unmodified</u>		
<u>          </u> Yes	<u>      </u> X	<u>      </u> No
<u>          </u> Yes	<u>      </u> X	<u>      </u> None reported
<u>          </u> Yes	<u>      </u> X	<u>      </u> No

Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

**Federal Awards and State Projects**

Internal control over major federal programs and state financial assistance projects:

Material weakness(es) identified?

<u>          </u> Yes	<u>      </u> X	<u>      </u> No
<u>          </u> Yes	<u>      </u> X	<u>      </u> None reported

Significant deficiency(ies) identified?

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

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

<u>Unmodified</u>		
<u>          </u> Yes	<u>      </u> X	<u>      </u> No

LifeView Group, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs (continued)

Identification of major federal programs:

<u>Assistance Listing number(s)</u>	<u>Name of federal program or cluster</u>
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E
93.958	Block Grants for Community Mental Health Services

Identification of major state financial assistance projects:

<u>Assistance Listing numbers</u>	<u>Name of state program</u>
60.074	Out-of-Home Supports
60.207	Kinship Navigator Program

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

Federal awards:	\$1,278,654
State awards:	\$750,000

Auditee qualified as low-risk auditee for federal purposes?

  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.

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# Saltmarsh

Saltmarsh, Cleaveland & Gund

*CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS*

**LIFVIEW GROUP, INC. AND SUBSIDIARIES**

**PENSACOLA, FLORIDA**

**CONSOLIDATED FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2023**

**LIFEVUE GROUP, INC. AND SUBSIDIARIES**  
**PENSACOLA, FLORIDA**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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**LIFEVUE GROUP, INC. AND SUBSIDIARIES**  
**PENSACOLA, FLORIDA**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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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 consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2023, 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.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of September 30, 2023, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 audit. 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 these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from 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 available to be issued.

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

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

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



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

### **Supplementary Information**

Our audit was 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 financial statements are presented on pages 45 through 52 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 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 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 53 through 64 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 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 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 audit of the consolidated financial statements, and, accordingly, we express no opinion on them.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2024, 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  
February 26, 2024

**LifeView Group, Inc. and Subsidiaries**

**Consolidated Balance Sheet**

*(In Thousands)*

**September 30, 2023**

**Assets**

**Current assets:**

Cash and cash equivalents	\$	31,912
Short-term investments		277
Accounts receivable:		
Client accounts receivable, net		900
Governmental funding sources receivable		8,734
Vocational service contracts receivable		13,646
Other accounts receivable		2,733
Inventories		984
Prepaid expenses		1,751
Total current assets		<u>60,937</u>

Property and equipment, net	30,968
Leases right-of-use asset	5,759
Other assets	115

Total assets	<u><u>\$ 97,779</u></u>
--------------	-------------------------

**LifeView Group, Inc. and Subsidiaries**

**Consolidated Balance Sheet**

*(In Thousands)*

**September 30, 2023**

*(Continued)*

**Liabilities and net assets**

Current liabilities:

Accounts payable	\$ 3,235
Accrued liabilities	22,698
Current portion of long-term debt	41
Current portion of lease obligation	1,573
Compensated absences	3,502
Total current liabilities	<u>31,049</u>

Long-term debt, less current portion	36,322
Lease obligation, less current portion	4,693
Total liabilities	<u>72,064</u>

Net assets:

Without donor restrictions	24,285
With donor restrictions	1,430
Total net assets	<u>25,715</u>

Total liabilities and net assets	<u><u>\$ 97,779</u></u>
----------------------------------	-------------------------

*See accompanying notes.*

**LifeView Group, Inc. and Subsidiaries**

**Consolidated Statement of Operations  
and Changes in Net Assets**

*(In Thousands)*

**Year Ended September 30, 2023**

Revenue and other support without donor restrictions:

Federal, state, and local financial awards	\$	58,657
Net client service fees		22,321
Vocational service contracts		103,349
Contract revenue		37,387
Other fees and support		410
In-kind services		405
Contributions		487
Other		401

Total revenues and other support without donor restrictions		<u>223,417</u>
---	--	----------------

Expenses:

Salaries and wages	105,789
Fringe benefits	31,218
Building occupancy	6,193
Professional fees	4,978
Contract medical services	18,105
Travel	2,004
Equipment costs	4,781
Food services	1,958
Medical/pharmacy services	15,552
Subcontracted services	12,534
Subsidy payments	3,262
Personal welfare	1,123
Insurance	2,211
Donated items	290
Depreciation and loss on sale/retirement	2,531
Other operating expenses	3,927

Total expenses	<u>216,456</u>
----------------	----------------

Income from operations	<u>6,961</u>
------------------------	--------------

Nonoperating gains/(losses):

Investment income	7
Bond interest expense	(2,072)

Total nonoperating losses, net	<u>(2,065)</u>
--------------------------------	----------------

Excess of revenues, other support, and gains over expenses and losses	<u>4,896</u>
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*Continued on next page*

**LifeView Group, Inc. and Subsidiaries**

**Consolidated Statement of Operations  
and Changes in Net Assets**

*(In Thousands)*

**Year Ended September 30, 2023**

*(Continued)*

Net assets without donor restrictions:

Excess of revenues, support, and gains over expenses and losses	\$ 4,896
Other changes in net assets without donor restrictions	(612)
Change in net assets without donor restrictions	<u>4,284</u>

Net assets with donor restrictions:

Change in restricted foundation fund	<u>621</u>
Change in net assets with donor restrictions	<u>621</u>

Change in net assets	4,905
Net assets at beginning of year	<u>20,810</u>
Net assets at end of year	<u><u>\$ 25,715</u></u>

*See accompanying notes.*

**LifeView Group, Inc. and Subsidiaries**

**Consolidated Statement of Cash Flows**

*(In Thousands)*

**Year Ended September 30, 2023**

**Operating activities**

Change in net assets	\$	4,905
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation		2,433
Loss on sale and retirement of property and equipment		98
Amortization of debt issuance costs		99
Changes in operating assets and liabilities:		
Client accounts receivable		(172)
Governmental funding sources receivable		(4,807)
Vocational service contracts receivable		(1,430)
Other accounts receivable		(429)
Inventories		(58)
Prepaid expenses		(603)
Other assets and liabilities		70
Accounts payable		(1,959)
Accrued liabilities		1,571
Compensated absences		72
Net cash used in operating activities		<u>(210)</u>

**Investing activities**

Purchases of property and equipment		<u>(2,614)</u>
Net cash used in investing activities		(2,614)

*Continued on next page*

**LifeView Group, Inc. and Subsidiaries**

**Consolidated Statement of Cash Flows**

*(In Thousands)*

**Year Ended September 30, 2023**

*(Continued)*

**Financing activities**

Repayments of long-term debt	\$ (38)
Principal payments on finance lease liabilities	<u>(48)</u>
Net cash used in financing activities	<u>(86)</u>

Net change in cash and cash equivalents	(2,910)
Cash and cash equivalents at beginning of year	<u>34,822</u>
Cash and cash equivalents at end of year	<u>\$ 31,912</u>

**Supplemental disclosure of cash flow information**

Costs for purchases of property and equipment included in other liabilities	<u>\$ 142</u>
Interest paid	<u>\$ 2,072</u>

**Supplemental disclosure of noncash financing activities**

Long-term debt incurred for purchases of property and equipment	<u>\$ 845</u>
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

#### **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 Villa, Inc. (the 3 collectively -HUDs). The Center was acquired pursuant to the Member Substitution Agreement. LGI is the sole member of the Center, and the Center is the sole member of the HUDs. CMHC Hernandez House, Inc. is no longer active. The mission of the Company, including all of its subsidiaries, is to help people through life's journey by providing behavioral health services, vocational services, and child protective services.

Lakeview Center, Inc., a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. 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. was separately incorporated in 2014, with the Center as the sole member. Effective July 2023, LGI became the sole member of GCE.

##### **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.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

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

##### **Use of Estimates**

The preparation of these consolidated financial statements in conformity with accounting principles generally accepted in the United States (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.

##### **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. As a general practice, the Company applies restricted resources when an expense relating to the purpose restriction imposed by the outside party is incurred before unrestricted resources are used.

##### **Contributions**

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

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

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

##### **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.

##### **Short-Term Investments**

Short-term investments consist of a certificate of deposit held by LGI that automatically renews every 182 days. Due to the short-term nature, the carrying amount reported in the consolidated balance sheet approximates the fair value as of September 30, 2023.

##### **Net Client Service Revenue and Accounts Receivable**

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 service, reimbursed costs, discounted charges, and per diem payments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

##### **Allowance for Uncollectible Accounts**

Accounts receivable are written off after collection effort has 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. The results of this review are then used to make any modifications to the provision for bad debts 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.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

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

##### **Inventories**

Inventories (primarily pharmaceutical and computers) 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
Furniture and equipment	3–7 years
Building and land improvements	10–20 years

##### **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.

##### **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.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

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

##### **Net Client Service Fees (continued)**

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.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

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

##### **Charity Care (continued)**

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 \$4,693 for the year ended September 30, 2023.

##### **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 139,000 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 \$37,387 was recognized as revenue under the MMA Plan during the year ended September 30, 2023.

##### **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 is provided within its own service delivery system; however, some services are contracted for on a fee-for-service basis with local area hospitals and providers. A provision has been made for these services rendered but not reported as of September 30, 2023.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2023

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

##### 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.

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, prescribes the accounting for uncertainty in income tax positions recognized in financial statements. ASC Topic 740 provides guidance for recognition threshold and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no material uncertain tax positions as of September 30, 2023.

##### 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 based on the federal indirect rate cal. Property and auto insurances are allocated proportionately among those who benefit from the assets covered. General liability uses a staff-based allocation.

#### 2. Cash and Short-Term Investments

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

	September 30, 2023
Cash and cash equivalents	\$ 31,912
Certificate of deposit	277
	<u>\$ 32,189</u>



**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

**3. Concentrations of Credit Risk**

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:

	<b>September 30, 2023</b>
Medicaid and Medicare	41%
Other third-party payors	45
Client payments	14
	<u>100%</u>

**4. Property and Equipment**

Major classifications of property and equipment are summarized as follows:

	<b>September 30, 2023</b>
Buildings and improvements	\$ 21,561
Furniture and equipment	11,348
Land	2,445
Construction-in-progress	890
	<u>36,244</u>
Less accumulated depreciation	<u>(5,276)</u>
	<u>\$ 30,968</u>

Depreciation expense on the statement of operations and changes in net assets includes \$98 of loss on sale and retirement of property and equipment. Total depreciation expense amounted to \$2,433 for the year ended September 30, 2023.

**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

**5. Long-Term Debt**

Long-term debt consists of the following:

	<b>September 30, 2023</b>
Note payable to HUD, interest at 9.0%, monthly payments of \$5,000 including interest, secured by real property, maturing May 2032	\$ 370
Note payable to HUD, interest at 8.375%, monthly payments of \$2,000 including interest, secured by real property, maturing March 2032	140
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 due in 2023 to be paid semi-annually.	21,910
Series 2021B Bonds payable, issued by Florida Development Finance Corp. under the Master Indenture and purchased by BHCC, interest at 4.45% through September 30, 2026, and increasing thereafter, maturity date August 2031; interest payment of \$668 due in 2023 to be paid semi-annually.	15,000
Unamortized issuance costs	(1,057)
	36,363
Less current portion	(41)
	<u>\$ 36,322</u>

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

	<b>Amount</b>
Year ending September 30:	
2024	\$ 41
2025	45
2026	49
2027	54
2028	59
Thereafter	36,115
	<u>\$ 36,363</u>

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

#### **5. Long-Term Debt (continued)**

##### **2021 Revenue Bonds**

The Series A Tax-Exempt Revenue Bonds, in the amount of \$21,910, were issued by the Florida Development Finance Corporation (the Issuer). The Series 2021A 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 Issuer loaned the proceeds of the Series 2021A Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Series B Taxable Revenue Bonds, in the amount of \$15,000, were issued by the Florida Development Finance Corporation. The Series 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 Issuer loaned the proceeds of the Series 2021B Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Bond Trust Indenture requires certain covenants and reporting requirements to be met.

#### **6. Leases**

On October 1, 2019, the Company adopted FASB's ASU 2016-02, *Leases*, electing to apply the optional transition method, which allows entities to forgo comparative reporting requirements. For leases that commenced before the effective date of ASU 2016-02, the Company elected the package of transition provisions available that allowed carryforward of the historical assessment of (1) whether contracts are or contain leases, (2) lease classification for any expired leases and (3) initial direct costs. In addition, the Company does not separate lease and non-lease components.

The Company's leases are primarily for real estate. 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.

**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

**6. Leases (continued)**

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

Leases consist of the following:

**Operating Leases**

	<b>September 30, 2023</b>
Operating lease assets	\$ 5,209
Current portion of operating lease obligation	\$ 1,557
Operating lease obligation, less current portion	4,119
Total operating lease liabilities	\$ 5,676

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

	<b>Year Ended September 30, 2023</b>
Operating lease expense	\$ 1,203
Short-term lease expense	270
Total lease expense	\$ 1,473

Lease term and discount rate are as follows:

	<b>September 30, 2023</b>
Weighted-average remaining lease terms:	4.38 years
Weighted-average remaining discount rate:	1.77%

**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

**6. Leases (continued)**

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, 2023:

	<b>Operating Leases</b>
2024	\$ 1,557
2025	1,424
2026	1,058
2027	784
2028	803
Thereafter	270
Total lease payments	5,896
Less: imputed interest	220
Total lease liabilities	<u>\$ 5,676</u>

Supplemental cash flow information related to leases are as follows:

	<b>Year Ended September 30, 2023</b>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 1,534

Rent expense for the year ended September 30, 2023, amounted to \$1,716.

**Financing Leases**

	<b>September 30, 2023</b>
Financing lease assets	\$ 550
Financing lease liabilities	<u>\$ 590</u>

**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**  
(Dollars in Thousands)

**September 30, 2023**

**6. Leases (continued)**

	<b>Year Ended September 30, 2023</b>
Weighted-average remaining lease terms:	3.26 years
Weighted-average remaining discount rate:	1.37%

The following table summarizes the maturity of lease liabilities under financing leases for the next five years and the years thereafter, as of September 30, 2023:

	<b>Financing Leases</b>
2024	\$ 221
2025	220
2026	220
2027	55
Total lease payments	716
Less: imputed interest	126
Total lease liabilities	<u>\$ 590</u>

Supplemental cash flow information related to leases are as follows:

	<b>September 30, 2023</b>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from financing leases	\$ 48
Lease assets obtained in exchange for new financing lease liabilities	845

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

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

#### **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 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.

##### **Net Client Service Revenue**

The Company's client service revenues generally relate 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.

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.

**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

**7. Sources of Revenue (continued)**

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:

	<b>Year Ended September 30, 2023</b>
Third-party payors, net of deductions	\$ 17,750
Self-pay clients, net of deductions	4,571
	<u>\$ 22,321</u>

Revenues from the Medicare and Medicaid programs accounted for approximately 42% of the Company's net client service fees for the year ended September 30, 2023. Laws and regulations governing 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. 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.



**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**  
*(Dollars in Thousands)*

**September 30, 2023**

**7. Sources of Revenue (continued)**

A summary for the year ended September 30, 2023:

	<b>2023</b>
Federal	\$ 100,854
State	1,814
Local	628
Other	53
	<u>\$ 103,349</u>

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 uncollectable amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

#### **7. Sources of Revenue (continued)**

##### **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.

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-ready performance obligations and although may incorporate several different lines of services 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.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

#### **7. Sources of Revenue (continued)**

##### **Contract Revenue (continued)**

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.

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.

#### **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 create or enhance non-financial assets. In-kind contributions for the year ended September 30, 2023, amounted to \$405.

#### **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 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 expenses for the year ended September 30, 2023, amounted to \$1,811.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

#### **10. Support from the State of Florida Requiring Match**

The Company received a substantial portion of its support passed through from the State of Florida under grant contract number AO110 with the Florida Department of Children and Families (DCF) Substance Abuse and Mental Health Program. This contract must be renegotiated annually. The contract requires a local match for certain community mental health services. This local match requirement has been met for 2023.

#### **11. Net Assets with Donor Restriction**

Net assets with donor restrictions as of September 30, 2023, were \$1,430, the majority of which relate to 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, 2023; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

In 2021, Global Connections to Employment (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 fully cooperated in these matters by providing responses and documentation as requested.

In addition to the expense of responding, government investigations can also result in monetary penalties and damages, as well as administrative sanctions such as suspension, exclusion or debarment. Although GCE was part of the sale of the membership interest in Lakeview Center, Inc., 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.

## **LifeView Group, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

#### **12. Commitments and Contingencies (continued)**

Lakeview Center, Inc. is self-insured for employees' medical insurance claims. The Company carries stop-loss insurance coverage with annual limits of \$300 per participant and \$14,020 in the aggregate. Global Connections to Employment, Inc. is fully insured for full-time employees and self-insured for 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 \$250 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 for paying all individual claims up to \$273 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.

#### **Line of Credit Agreement**

At September 30, 2023, the Company has a line of credit arrangement of \$10,000, reduced from \$15,000 on February 1, 2022. 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, 2023.

#### **Contingencies**

*Federal and State Financial Awards* – 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.

*Unemployment Compensation* – The Company reports its wages to various states for unemployment compensation purposes, as a reimbursable employer. 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, 2023.

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

*(Dollars in Thousands)*

**September 30, 2023**

#### 13. Summary Information Relating to Financially Interrelated Entities

Summary financial information of Lakeview Villa, Inc. and Lakeview Place, Inc., which are included in these consolidated financial statements, is shown below. Inter-entity transactions have not been eliminated from this summary data.

	<u>Lakeview Villa, Inc.</u>	<u>Lakeview Place, Inc.</u>
Total assets	\$ 249	\$ 192
Total liabilities	\$ 432	\$ 311
Net deficit without donor restrictions	(183)	(119)
Total net deficit	(183)	(119)
Total liabilities and net deficit without donor restrictions	\$ 249	\$ 192
Total revenue and support	\$ 156	\$ 101
Total expenses	176	109
Change in net deficit without donor restrictions	\$ (20)	\$ (8)

#### 14. Financial Assets and Liquidity Resources

As of September 30, 2023, 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:

	<u>September 30, 2023</u>
Cash and cash equivalents	\$ 31,912
Short-term investments	277
Accounts receivable	26,013
Total Financial Assets	<u>\$ 58,202</u>

## LifeView Group, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2023

#### 15. Coronavirus Disease 2019

Due to the global viral outbreak caused by Coronavirus Disease 2019 (COVID-19), in 2020, the Center received CARES funding in both fiscal years 2020 and 2021. In fiscal year 2022, the Company received \$153 from Homelessness & Housing Alliance, the HUD designated lead agency for the Okaloosa Walton Homeless Continuum of Care. In 2023, the Company received \$50 from American Rescue Plan ACT Coronavirus State and Local Fiscal Recovery Fund (ARPA). The Company continues to respond to the impact COVID-19 cases, but operations have predominantly returned to normal.

#### 16. 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 based on federally approved indirect cost rate.

Expenses by functional classification for the year ended September 30, 2023 consist of the following:

	Year Ended September 30, 2023		
	Program Services	Administrative Services	Total
Salaries and benefits	\$ 127,977	\$ 9,030	\$ 137,007
Subcontracted services	12,534	-	12,534
Subsidy payments	3,262	-	3,262
Contract medical services	18,105	-	18,105
Professional fees	3,873	1,105	4,978
Medical/pharmacy services	15,516	36	15,552
Building occupancy	5,658	535	6,193
Other general, administrative and other	14,530	4,295	18,825
	<u>\$ 201,455</u>	<u>\$ 15,001</u>	<u>\$ 216,456</u>

**LifeView Group, Inc. and Subsidiaries**

**Notes to Consolidated Financial Statements**

*(Dollars in Thousands)*

**September 30, 2023**

**17. Subsequent Events**

The Company evaluated events and transactions occurring subsequent to September 30, 2023, and through, February 26, 2024, 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**

## June 30, 2023

[illegible]

## June 30, 2023

[illegible]

LifeFlow Group, Inc and Subsidiaries  
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)  
June 30, 2023

EXPENSE CATEGORIES	A										
	Costs	Costs	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
	Management	Support	Day	Thru	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
	63	64	65	66	67	68	69	70	71	72	73
1. REVENUE CATEGORIES											
(1) Revenues											
2. REVENUE CATEGORIES											
3. REVENUE CATEGORIES											
4. REVENUE CATEGORIES											
5. REVENUE CATEGORIES											
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96. REVENUE CATEGORIES											
97. REVENUE CATEGORIES											
98. REVENUE CATEGORIES											
99. REVENUE CATEGORIES											
100. REVENUE CATEGORIES											

**LifeView Group, Inc and Subsidiaries**  
**Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)**  
**June 30, 2023**

	Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Residential II	Residential III	Inpatient Deinstitutionalization	7ASC	Incidental Expenses	Outpatient Group	Prevention - Universal Direct	PT Team	Network Ref. & Divpt.	Substance Abuse Total	Total for State SAMH Funded Services (B+C)	Total for Non-State Funded Services	Total for All Covered Services (D+E)	Non-SAMH Covered Services	Other Support Costs (Referral)	Administration	Total Expenses (F+G+H+I+J)
	12	13	14	19	20	24	27	28	35	50	A2	B1	C	D	E	F	G	H	I	J
\$ 1,077,624.20	\$ 7,884.72	\$ 1,705,802.17	\$ 817,025.40	\$ 255,136.53	\$ 111,400.07	\$ 37,637.26	\$ -	\$ 206,794.55	\$ 185,570.16	\$ 408,405.51	\$ -	\$ 6,025,022.75	\$ 10,300,539.02	\$ 8,455,239.23	\$ 27,000,507.21	\$ 65,517,679.51	\$ -	\$ -	\$ 12,142,081.00	\$ 105,854,257.85
\$ 245,238.17	\$ 2,350.27	\$ 625,416.49	\$ 220,422.73	\$ 89,744.73	\$ 91,417.47	\$ 7,725.24	\$ -	\$ 63,622.55	\$ 45,153.23	\$ 102,892.35	\$ -	\$ 1,405,052.14	\$ 4,982,453.34	\$ 1,897,897.42	\$ 6,050,240.75	\$ 22,055,671.65	\$ -	\$ 3,073,229.88	\$ 31,734,229.33	
\$ 1,322,850.37	\$ 10,273.99	\$ 2,291,218.67	\$ 1,037,058.13	\$ 345,881.26	\$ 202,817.54	\$ 45,362.50	\$ -	\$ 270,417.13	\$ 230,724.51	\$ 511,298.20	\$ -	\$ 7,427,077.85	\$ 24,401,191.35	\$ 11,352,096.71	\$ 34,354,778.07	\$ 87,582,240.95	\$ -	\$ 15,251,402.04	\$ 197,458,871.07	
\$ 44,370.98	\$ 1,710.20	\$ 357,712.85	\$ 185,719.88	\$ 54,180.22	\$ 23,702.81	\$ 4,053.55	\$ -	\$ 53,888.80	\$ 1,542.22	\$ 9,074.27	\$ 2,023.88	\$ 855,652.75	\$ 2,553,300.85	\$ 1,205,591.95	\$ 3,765,000.82	\$ 4,055,450.05	\$ -	\$ 1,550,227.54	\$ 9,454,737.74	
\$ 504.35	\$ 31.48	\$ 1,350.20	\$ 402.35	\$ -	\$ -	\$ -	\$ -	\$ 14,301.61	\$ 100.00	\$ 87.08	\$ -	\$ 5,745.55	\$ 19,171.87	\$ 20,155.32	\$ 39,336.89	\$ 3,930,074.14	\$ -	\$ 1,315,829.55	\$ 5,594,150.66	
\$ 1,591.04	\$ 57.53	\$ 6,579.05	\$ 14,223.30	\$ 4,573.75	\$ 1.45	\$ -	\$ -	\$ 2,341.08	\$ 305.55	\$ 42,715.44	\$ -	\$ 73,039.54	\$ 208,741.38	\$ 253,751.20	\$ 552,482.58	\$ 1,582,703.50	\$ -	\$ 182,898.07	\$ 2,047,832.55	
\$ 3,572.10	\$ 55.55	\$ 4,574.92	\$ 453.40	\$ -	\$ 47.45	\$ -	\$ -	\$ 525.17	\$ -	\$ -	\$ -	\$ 3,594.21	\$ 31,554.50	\$ 12,154.52	\$ 43,686.12	\$ 88,872.75	\$ -	\$ 255,022.88	\$ 355,555.55	
\$ 5,548.67	\$ 58.20	\$ 5,587.19	\$ 245,597.89	\$ 88,771.88	\$ 17,555.49	\$ 14.05	\$ -	\$ 51,044,180.29	\$ 14,439,951.5	\$ -	\$ -	\$ 3,400,691.02	\$ 8,019,807.19	\$ 1,540,483.39	\$ 12,853,313.45	\$ 14,485,785.84	\$ 88,400.25	\$ -	\$ 13,500,277.75	\$ 1,500,877.75
\$ 6,728.46	\$ 13,217.50	\$ 11,303.20	\$ 13,109.28	\$ 2,853.07	\$ 3,637.46	\$ -	\$ -	\$ 1,443,918.05	\$ -	\$ -	\$ -	\$ 42,853.25	\$ 1,002,009.29	\$ 1,440,483.39	\$ 6,059,457.75	\$ 6,143,550.73	\$ 33,720,524.25	\$ -	\$ 457,000.00	\$ 45,531,074.86
\$ 410.69	\$ 144.40	\$ 38,854.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,889.29	\$ -	\$ 1,353.75	\$ 5,585.25	\$ -	\$ 137,377.75	\$ 513,121.54	\$ 223,549.00	\$ 741,781.34	\$ 50,150.37	\$ -	\$ 144,559.08	\$ 1,454,151.57
\$ 9,457.15	\$ 118.14	\$ 31,250.25	\$ 49,553.24	\$ 10,541.86	\$ 10,553.48	\$ 673.29	\$ -	\$ 7,719.01	\$ 1,353.75	\$ 5,585.25	\$ -	\$ -	\$ 137,377.75	\$ 513,121.54	\$ 223,549.00	\$ 741,781.34	\$ 50,150.37	\$ -	\$ 144,559.08	\$ 1,454,151.57
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 22,890.41	\$ 204.89	\$ 42,853.25	\$ 15,398.24	\$ 7,567.17	\$ 5,075.37	\$ 258.04	\$ -	\$ 8,255.13	\$ 3,845.63	\$ 27,143.50	\$ -	\$ 140,170.33	\$ 541,855.04	\$ 424,506.33	\$ 1,358,201.27	\$ 2,582,701.34	\$ -	\$ 4,357,811.60	\$ 8,258,714.37	
\$ 75,556.55	\$ 14,877	\$ 115,542.93	\$ 25,300	\$ 59,725	\$ -	\$ -	\$ -	\$ 13,438.45	\$ -	\$ -	\$ -	\$ 105,727.00	\$ 174,749.30	\$ 146,044.92	\$ 450,797.20	\$ -	\$ -	\$ 179,403.88	\$ 124,435.22	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,008.19	\$ 15,456.06	\$ 615,742.50	\$ 558,728.35	\$ 145,727.87	\$ 55,433.35	\$ 3,473.24	\$ 57,044,180.29	\$ 270,197.00	\$ 7,287.15	\$ 83,373.52	\$ 2,003.88	\$ 2,585,570.15	\$ 8,591,355.30	\$ 21,374,242.74	\$ 27,855,455.54	\$ 54,497,774.37	\$ -	\$ 8,450,555.50	\$ 50,873,875.37	
\$ 1,581,889.55	\$ 25,771.05	\$ 2,544,591.47	\$ 1,573,207.35	\$ 449,600.25	\$ 89,599.94	\$ 40,008.24	\$ 1,044,180.29	\$ 460,535.13	\$ 235,141.77	\$ 595,274.72	\$ 2,003.88	\$ 10,446,944.04	\$ 30,592,255.25	\$ 31,857,258.45	\$ 82,279,514.71	\$ 142,481,015.33	\$ -	\$ 23,702,007.34	\$ 228,452,687.39	
\$ 715,171.57	\$ 4,711.08	\$ 873,667.24	\$ 428,944.23	\$ 119,673.78	\$ 153,852.44	\$ 19,850.89	\$ -	\$ 107,848.02	\$ 99,180.20	\$ 182,200.17	\$ -	\$ 2,580,353.11	\$ 8,333,852.65	\$ 4,271,398.07	\$ 13,544,350.72	\$ 10,288,004.45	\$ -	\$ -	\$ -	\$ -
\$ 715,171.57	\$ 4,711.08	\$ 873,667.24	\$ 428,944.23	\$ 119,673.78	\$ 153,852.44	\$ 19,850.89	\$ -	\$ 107,848.02	\$ 99,180.20	\$ 182,200.17	\$ -	\$ 2,580,353.11	\$ 8,333,852.65	\$ 4,271,398.07	\$ 13,544,350.72	\$ 10,288,004.45	\$ -	\$ -	\$ -	\$ -
\$ 2,587,190.25	\$ 23,940.72	\$ 3,718,698.71	\$ 2,002,162.18	\$ 599,297.59	\$ 822,752.25	\$ 89,599.93	\$ 1,044,180.29	\$ 698,191.15	\$ 357,251.57	\$ 781,474.89	\$ 2,003.88	\$ 13,327,847.14	\$ 39,815,597.37	\$ 35,559,597.52	\$ 75,823,075.43	\$ 102,746,071.82	\$ 0.00	\$ 0.00	\$ 225,572,595.25	
\$ 1,548.15	\$ 38.38	\$ 6,278.28	\$ 715.17	\$ 472.16	\$ 182.88	\$ 35.30	\$ -	\$ 7,473.35	\$ 54.38	\$ 700.02	\$ -	\$ 11,765.30	\$ 50,033.40	\$ 33,551.35	\$ 83,654.75	\$ 2,255,107.84	\$ -	\$ -	\$ -	\$ -
\$ 2,545,213.00	\$ 28,900.72	\$ 3,712,350.23	\$ 2,001,435.41	\$ 597,815.00	\$ 822,698.00	\$ 89,597.54	\$ 1,044,180.29	\$ 697,433.79	\$ 357,247.29	\$ 785,774.57	\$ 2,003.88	\$ 13,315,057.54	\$ 39,855,504.57	\$ 35,575,505.17	\$ 75,740,310.58	\$ 102,745,511.80	\$ -	\$ -	\$ -	\$ -
\$ 1,717,624.52	\$ 23,294.02	\$ 2,545,593.73	\$ 1,573,207.35	\$ 449,600.25	\$ 89,599.94	\$ 40,008.24	\$ 1,044,180.29	\$ 460,535.13	\$ 235,141.77	\$ 595,274.72	\$ 2,003.88	\$ 10,446,944.04	\$ 30,592,255.25	\$ 31,857,258.45	\$ 82,279,514.71	\$ 142,481,015.33	\$ -	\$ 23,702,007.34	\$ 228,452,687.39	

**LifeView Group, Inc. and Subsidiaries**

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

**June 30, 2023**

**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, 2023**

1. Total expenditures	\$ 226,226
2. Less other state and federal funds	(142,093)
3. Less non-match SAMH funds	(15,292)
4. Less unallowable costs per 65E-14, F.A.C.	(2,347)
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)	<u>66,494</u>
6. Maximum available earnings (line 5 times 75%)	49,871
7. Amount of state funds requiring match	<u>4,341</u>
8. Amount due to department (subtract line 7 from line 6)	<u><u>\$ —</u></u>

*See accompanying note.*

**LifeView Group, Inc. and Subsidiaries**

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

**June 30, 2023**

**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, 2023**

	<b>Related Passed Through to Subrecipient</b>
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)**

**June 30, 2023**

**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, 2023**

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	Amount Owed to Department
				State Agencies					
A	B	C	D	E	F	G	H=FxC	> of G-H or \$0	
Children's MH	Crisis stabilization unit	n/a	n/a	n/a	n/a	n/a	n/a	\$	—
Adult MH	Crisis stabilization unit	n/a	n/a	n/a	n/a	n/a	n/a		—
Children's SA	Substance abuse detox	n/a	n/a	n/a	n/a	n/a	n/a		—
Adult SA	Substance abuse detox	\$ 399.13	598	—	598	\$ 862,411	238,680		—
Adult MH	Short-term residential treatment	n/a	n/a	n/a	n/a	n/a	n/a		—
Total amount owed to department									\$ —

*See accompanying note.*

**LifeView Group, Inc. and Subsidiaries**

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

**June 30, 2023**

**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 Sheet**

**September 30, 2023**

**Assets**

Property and equipment, less accumulated depreciation of \$17,184	\$ 291,857
Total assets	<u>\$ 291,857</u>

**Liabilities and net deficit**

Current liabilities:

Accounts payable and accrued liabilities	\$ 4,922
Due to Lakeview Center, Inc.	718,845
Compensated absences	<u>14,098</u>
Total current liabilities	737,865

Net deficit without donor restrictions:

Without donor restrictions	<u>(446,008)</u>
Total liabilities and net deficit	<u>\$ 291,857</u>

*See accompanying notes.*

**LifeView Group, Inc. and Subsidiaries**

**DUI School**

**Statement of Operations and Changes in Net Deficit  
With Special Supervision Services (SSS)**

**Year Ended September 30, 2023**

**Changes in net deficit without donor restrictions**

**Revenue:**

Net client fees	\$ 392,768
Net client fees – SSS	100,981
	<hr/> 493,749

Fees remitted to State of Florida	(13,304)
Fees remitted to State of Florida – SSS	(3,421)
	<hr/> (16,725)

Total client fees	477,024
Total revenue	<hr/> 477,024

**Expenses:**

**DUI – other:**

Salaries	179,245
Fringe benefits	41,680
Building maintenance and operations	52,464
Conference and conventions	15,461
Other program costs	63,564
Testing and assessment	12,937
Printing and production	–
Promotion and publicity	–
Professional fees	2,739
Data processing	9,752
Administrative	38,747
	<hr/> 416,589

**LifeView Group, Inc. and Subsidiaries**

**DUI School**

**Statements of Operations and Changes in Net Deficit  
With Special Supervision Services (SSS)**

**Year Ended September 30, 2023**

*(Continued)*

Expenses (continued):

DUI – SSS:

Salaries	\$	46,084
Fringe benefits		10,716
Building maintenance and operations		6,733
Conference and conventions		1,984
Other program costs		8,045
Testing and assessment		1,660
Printing and production		—
Promotion and publicity		—
Professional fees		350
Data processing		1,252
Administrative		4,973

81,797

Total expenses

498,386

Change in net deficit without donor restrictions (21,362)

Net deficit without donor restrictions at beginning of year (424,646)

Net deficit without donor restrictions at end of year \$ (446,008)

*See accompanying notes.*



**LifeView Group, Inc. and Subsidiaries**

**DUI School**

**Notes to Financial Statements**

**September 30, 2023**

**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:

	<b>September 30, 2023</b>
Fees due from prior year	\$ —
Fees collected during current year	16,725
Fees remitted during current year	16,725
Fees due to the State of Florida	<u>\$ —</u>

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**  
*(Continued)*

**September 30, 2023**

**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:

	<b>September 30, 2023</b>
Copier costs	\$ 1,570
Office supplies	2,586
Telephone	2,246
Other	9,015
Program admin allocations	48,147
Total other program costs	<u>\$ 63,564</u>

**4. Indirect Cost Allocations**

LifeView Group, Inc. allocates administrative costs to its programs using a step-down allocation methodology. The allocation basis varies depending upon the nature of the indirect cost pool being allocated. The following are examples of the allocation processes employed (this list is not intended to be all-inclusive): the human resources allocation is based on adjusted active staff and maintenance service costs are allocated based on the square footage maintained. 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 Sheet (Regulatory Basis)**

*(In Thousands)*

**September 30, 2023**

**Assets**

Cash and invested assets:

Cash and cash equivalents	\$	31,901
Real estate		22,080
Other invested assets		280
Total cash and invested assets		<u>54,261</u>

Electronic data processing equipment and software		162
Health care and other amounts receivable		8,734
Accounts receivable on service industry contracts (non-health)		13,645
Accounts receivable — other (non-health)		2,735
Inventories		809
Total assets	\$	<u><u>80,346</u></u>

**Liabilities and net assets**

Liabilities:

Claims unpaid	\$	681
General expenses due or accrued		50,018
Amounts withheld or retained for the account of others		3,927
Deferred revenue		9,344
Accrued wages		4,082
Accrued compensated absences		3,502
Total liabilities		<u>71,554</u>

Net assets:

Net assets without donor restrictions		25,715
Less non-admitted assets		<u>(16,923)</u>
Total net assets		<u>8,792</u>
Total liabilities and net assets	\$	<u><u>80,346</u></u>

*See accompanying note.*

**LifeView Group, Inc. and Subsidiaries**

**Access Behavioral Health**

**Statement of Operations (Regulatory Basis)**

*(In Thousands)*

**Year Ended September 30, 2023**

Revenue:

Capitation revenue	\$ 37,863
Total revenue	<u>37,863</u>

Expenses:

Sub-capitation expense	33,130
Taxes and insurance	43
Personnel	1,756
Printing/production and shipping	1
Other	<u>141</u>
Total expenses	<u>35,071</u>
Excess of revenue over expenses	<u><u>\$ 2,792</u></u>

*See accompanying note.*

**LifeView Group, Inc. and Subsidiaries**

**Access Behavioral Health**

**Note to Financial Statements  
(Regulatory Basis)**

**September 30, 2023**

**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 is reported as sub-capitation expense within the statement of operations for ABH.

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<b>Direct from -</b>						
<b>Substance Abuse and Mental Health Services Administration</b>						
<b>P.H.A.S.E. II:</b>						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/22-9/29/23	93.243	1H79T1085487	\$ 499,045	\$ 499,045	\$ -
<b>T.R.A.C.E.:</b>						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/22-9/29/23	93.243	5H79T1081267-05	537,557	497,818	-
<b>O.P.U.S.</b>						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	5/30/22-5/29/23	93.243	6H79SP083053-01M002	350,259	297,161	-
<b>Total Federal Assistance Listing No. 93.243</b>					<u>1,294,024</u>	-
<b>Direct from -</b>						
<b>Substance Abuse and Mental Health Services Administration</b>						
Walton County Prevention Coalition - DFC Support Program Drug-Free Communities Support Program Grants	10/31/19-09/29/24	93.276	5H79SP081894-09	125,000	122,359	-
<b>Direct from -</b>						
<b>Substance Abuse and Mental Health Services Administration</b>						
<b>CCBHC</b>						
Certified Community Behavioral Health Clinic Expansion Grants	9/30/22-9/29/23	93.696	1H79SM086504-01	1,000,000	424,515	-

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from the State of Florida Department of Children and Families (DCF)</b>						
<b>Community Based Care – Child Welfare:</b>						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/22-10/31/22	93.556	DCF – AJ495		\$ 60,779	\$ –
Family Support Team (FST) Wrap						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	A0921	\$ 18,320	30,159	–
Big Bend CBC/Child Welfare						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-9/30/23	93.556	A0922		33,684	–
Arcadia						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	Arcadia - 2023		178,076	–
Cabot						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	Cabot - 2023		9,191	–
New Dawn						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	New Dawn - 2023		139,342	–
<b>Total Federal Assistance Listing No. 93.556</b>					<u>451,231</u>	<u>–</u>
<b>Community Based Care – Child Welfare:</b>						
Guardianship Assistance	7/1/22-10/31/22	93.090	DCF – AJ495		9,398	–
<b>Adoption and Legal Guardianship Incentive Payments</b>						
	7/1/22-10/31/22	93.603	DCF – AJ495		2,324	–
<b>Community Based Care – Child Welfare:</b>						
Stephanie Tubbs Jones Child Welfare Services Program	7/1/22-10/31/22	93.645	DCF – AJ495		40,334	–
Big Bend CBC/Child Welfare						
Stephanie Tubbs Jones Child Welfare Services Program	11/1/22-9/30/23	93.645	A0922		390,622	–
<b>Total Federal Assistance Listing No. 93.645</b>					<u>430,956</u>	<u>–</u>

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**

*(Continued)*

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from the State of Florida Department of Children and Families (DCF)</b>						
<b>Community Based Care – Child Welfare:</b>						
Foster Care – Title IV-E	7/1/22-10/31/22	93.658	DCF – AJ495	\$ 26,568,167	\$ 592,862	\$ 91,756
Big Bend CBC/Child Welfare						
Foster Care – Title IV-E	11/1/22-9/30/23	93.658	A0922		3,445,162	–
Arcadia						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	Arcadia - 2023		61,731	–
Cabot						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	Cabot - 2023		3,986	–
Matrix						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	Matrix - 2023		44,088	–
New Dawn						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	New Dawn - 2023		73,358	–
<b>Total Federal Assistance Listing No. 93.658</b>					<u>4,221,187</u>	<u>91,756</u>
<b>Community Based Care – Child Welfare:</b>						
Adoption Assistance	7/1/22-10/31/22	93.659	DCF – AJ495		1,036,025	–
Big Bend CBC/Child Welfare						
Adoption Assistance	11/1/22-9/30/23	93.659	A0922		1,606,220	–
Matrix						
Adoption Assistance	11/1/22-6/30/23	93.659	Matrix - 2023		6,607	–
<b>Total Federal Assistance Listing No. 93.659</b>					<u>2,648,852</u>	<u>–</u>
<b>Community Based Care – Child Welfare:</b>						
John H. Chafee Foster Care Program for Successful Transition to Adulthood	7/1/22-10/31/22	93.674	DCF – AJ495		169,034	–
Big Bend CBC/Child Welfare						
John H. Chafee Foster Care Program for Successful Transition to Adulthood	11/1/22-9/30/23	93.674	A0922		229,361	–
<b>Total Federal Assistance Listing No. 93.674</b>					<u>398,395</u>	<u>–</u>



**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from the State of Florida Department of Children and Families (DCF)</b>						
Community Based Care – Child Welfare:						
Social Services Block Grant	7/1/22-10/31/22	93.667	DCF – AJ495		\$ 288,823	\$ 108,978
Family Care Unit						
Social Services Block Grant	11/1/22-6/30/23	93.667	A0919	\$ 8,980	672	–
Family Support Team (FST) In Home Secure Services (IHSS)						
Social Services Block Grant	11/1/22-6/30/23	93.667	A0920	49,661	36,636	–
Family Support Team (FST) Wrap						
Social Services Block Grant	11/1/22-6/30/23	93.667	A0921	45,380	37,634	–
Big Bend CBC/Child Welfare						
Social Services Block Grant	11/1/22-9/30/23	93.667	A0922		5,104	–
Family Support Team Flex						
Social Services Block Grant	11/1/22-6/30/23	93.667	FST FLEX	3,592	4,684	–
<b>Total Federal Assistance Listing No. 93.667</b>					<u>373,553</u>	<u>108,978</u>
Community Based Care – Child Welfare:						
Child Abuse and Neglect State Grants	7/1/22-10/31/22	93.669	DCF – AJ495		9,054	12,293
Family Care Unit						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0919	1,213	76	–
Family Support Team (FST) In Home Secure Services (IHSS)						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0920	6,708	4,132	–
Family Support Team (FST) Wrap						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0921	6,130	4,245	–
Big Bend CBC/Child Welfare						
Child Abuse and Neglect State Grants	11/1/22-9/30/23	93.669	A0922		576	–
CBC - CAPTA Plans of Safe Care						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0924	353,823	260,351	–
Family Support Team Flex						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	FST FLEX	485	529	–
Community Based Care – Child Welfare (CAPE):						
Child Abuse & Neglect State Grants	7/1/21-12/31/22	93.669	LJ004	370,129	142,882	–
<b>Total Federal Assistance Listing No. 93.669</b>					<u>421,845</u>	<u>12,293</u>

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from Big Bend Community Based Care (BB)</b>						
<b>Substance Abuse and Mental Health Managing Entity:</b>						
Temporary Assistance for Needy Families	7/1/22-6/30/23	93.558	A0110	\$ 13,879,649	\$ 346,626	\$ —
<b>Passed through from The State of Florida Department of Children and Families (DCF)</b>						
<b>Community Based Care – Child Welfare:</b>						
Temporary Assistance for Needy Families	7/1/22-10/31/22	93.558	DCF – AJ495		346,620	69,840
<b>Big Bend CBC/Child Welfare</b>						
Temporary Assistance for Needy Families	11/1/22-9/30/23	93.558	A0922		2,792,079	—
<b>Total Federal Assistance Listing No. 93.558</b>					<u>3,485,325</u>	<u>69,840</u>
<b>Passed through from Big Bend Community Based Care (BB)</b>						
<b>Substance Abuse and Mental Health Managing Entity:</b>						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0110		1,231,706	—
<b>C.A.T.</b>						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0240	2,546,250	119,803	—
<b>M.R.T.</b>						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0250	1,892,655	378,661	—
<b>PATH</b>						
Block Grants for Community Health Mental Services	7/1/21-6/30/24	93.958	A0260		16,223	—
<b>Managing Entity Big Bend CBC - SRT</b>						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0805	2,429,018	100,635	—
<b>Managing Entity Big Bend CBC - Co-Responder</b>						
Block Grants for Community Health Mental Services	2/1/23-6/30/23	93.958	A0806	464,167	26,814	—
<b>S.P.I.R.E.</b>						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0801	60,349	12,084	—
<b>Florida Assertive Community Treatment (FACT):</b>						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0170	905,801	109,134	—
<b>Total Federal Assistance Listing No. 93.958</b>					<u>1,995,060</u>	<u>—</u>

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Projects for Assistance in Transition from Homelessness (PATH)	7/1/21-6/30/24	93.150	A0260	\$ 130,752	\$ 34,515	\$ —
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/22-6/30/23	93.959	A0110		3,880,886	—
Community Drug and Alcohol Council, Inc. (CDAC):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/22-6/30/23	93.959	LCI VET 22-23	35,000	171	—
<b>Total Federal Assistance Listing No. 93.959</b>					<u>3,881,057</u>	—
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Substance Abuse and Mental Health Managing Entity:						
Opioid STR	7/1/22-6/30/23	93.788	A0110		2,073,806	—

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>						
<b>Medicaid Cluster</b>						
<b>Passed through from The State of Florida Department of Children and Families (DCF)</b>						
Community Based Care – Child Welfare:						
Medical Assistance Program	7/1/22-10/31/22	93.778	DCF – AI495		\$ 24,099	\$ –
<b>Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties</b>						
Maternal and Child Health Services Block Grant to the States:						
Medical Assistance Program	7/1/22-6/30/23	93.778	OKA-#01-2022	\$ 564,391	567,513	–
<b>Total Federal Assistance Listing No. 93.778</b>					<u>591,612</u>	<u>–</u>
<b>Passed through from Big Bend Community Based Care (BB)</b>						
<b>Children's Mental Health Behavioral Services (BNET):</b>						
Children's Health Insurance Program						
Children's Health Insurance Program	7/1/22-6/30/23	93.767	A0160	270,095	69,765	–
<b>Total U.S. Department of Health and Human Services</b>					<u>22,929,779</u>	<u>282,867</u>

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal awards (continued)</b>						
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<b>Passed through the State of Florida Department of Labor and Employment Security</b>						
Vocational Rehab and Supported Employment:						
Rehabilitation Services Vocational Rehabilitation Grants to States	10/1/22-9/30/23	84.126	VR5231	R/A	\$ 373,207	\$ -
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
Housing First:						
Continuum of Care Program	7/1/21-6/30/22	14.267	FL0634L4H112105	\$ 134,810	134,810	-
<b>U.S. DEPARTMENT OF TREASURY</b>						
<b>Passed through the City of Pensacola</b>						
Homeless Evaluation Assessment Response Team (HEART)						
Coronavirus Relief Fund	2/4/22-12/31/24	21.019	128.510.1280.128007.9882.128206	300,000	211,095	-
<b>Passed through Okaloosa County</b>						
American Rescue Plan Act - ARPA						
Coronavirus State and Local Fiscal Recovery Funds	5/1/22-12/31/24	21.027	NP11111	50,000	49,959	-
<b>Passed through Medicaid - Humana</b>						
The Florida Agency for Health Care Admin -						
FL One Time Retention Pmtt for Non-HCBS Waiver Pmtts						
Coronavirus State and Local Fiscal Recovery Funds	7/1/22-6/30/23	21.027	Medicaid Retention-Humana		257,008	-
<b>Passed through Medicaid - Centene</b>						
The Florida Agency for Health Care Admin -						
FL One Time Retention Pmtt for Non-HCBS Waiver Pmtts						
Coronavirus State and Local Fiscal Recovery Funds	7/1/22-6/30/23	21.027	Medicaid Retention-Centene		246,556	-
<b>Passed through Medicaid - Simply Health</b>						
The Florida Agency for Health Care Admin -						
FL One Time Retention Pmtt for Non-HCBS Waiver Pmtts						
Coronavirus State and Local Fiscal Recovery Funds	7/1/22-6/30/23	21.027	Medicaid Retention-Simply Health		53,613	-
<b>Total U.S. Department of Treasury</b>					<u>818,231</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>					<u>\$ 24,256,027</u>	<u>\$ 282,867</u>

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Project/ Award Amount	State Expenditures	Passed Through to Subrecipients
<b>State financial assistance</b>						
<b>State of Florida Department of Children and Families (DCF)</b>						
Community Based Care – Child Welfare:						
The Independent Living and Road-To-Independence Program	7/1/22-10/31/22	60.112	DCF – AJ495		\$ 7,672	\$ –
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Big Bend CBC/Child Welfare						
The Independent Living and Road-To-Independence Program	11/1/22-9/30/23	60.112	A0922		16,845	–
<b>Total State Assistance Listing No. 60.112</b>					<u>24,517</u>	<u>–</u>
Community Based Care – Child Welfare:						
Extended Foster Care Program	7/1/22-10/31/22	60.141	DCF – AJ495		3,116	–
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Big Bend CBC/Child Welfare						
Extended Foster Care Program	11/1/22-9/30/23	60.141	A0922		60,723	–
<b>Total State Assistance Listing No. 60.141</b>					<u>63,839</u>	<u>–</u>
Community Based Care – Child Welfare:						
CBC - Adoption Services	7/1/22-10/31/22	60.076	DCF – AJ495		22,832	–
<b>Passed through from Big Bend Community Based Care (BB)</b>						
Big Bend CBC/Child Welfare						
CBC - Adoption Services	11/1/22-9/30/23	60.076	A0922		1,233	–
<b>Total State Assistance Listing No. 60.076</b>					<u>24,065</u>	<u>–</u>

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**  
(Continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Project/ Award Amount	State Expenditures	Passed Through to Subrecipients
<b>State financial assistance (continued)</b>						
<b>State of Florida Department of Children and Families (DCF)</b>						
<b>Community Based Care – Child Welfare:</b>						
Out-of-Home Supports	7/1/22-10/31/22	60.074	DCF – AJ495		\$ 842,428	\$ –
<b>Passed through from Big Bend Community Based Care (BB)</b>						
<b>Big Bend CBC/Child Welfare</b>						
Out-of-Home Supports	11/1/22-9/30/23	60.074	A0922		114,369	–
<b>Big Bend CBC - Arcadia</b>						
Out-of-Home Supports	11/1/22-6/30/23	60.074	Arcadia - 2023		270,704	–
<b>Big Bend CBC - Cabot</b>						
Out-of-Home Supports	11/1/22-6/30/23	60.074	Cabot - 2023		364,116	–
<b>Big Bend CBC - New Dawn</b>						
Out-of-Home Supports	11/1/22-6/30/23	60.074	New Dawn - 2023		518,399	–
					<u>2,110,016</u>	<u>–</u>
<b>Early Childhood Court Case Management &amp; Prevention Services</b>						
	11/1/22-9/30/23	60.225	A0922		211,703	–
<b>Community Based Care – Child Welfare:</b>						
<b>CBC - Purchase of Therapeutic Services for Children</b>						
	7/1/22-10/31/22	60.183	DCF – AJ495		11,715	–
<b>State Funded Child Care Subsidy</b>						
	7/1/22-10/31/22	60.244	DCF – AJ495		209,800	–
<b>Kinship Navigator Program</b>						
	7/1/22-10/31/22	60.207	DCF – AJ495		26,484	–
<b>Family Finders Program</b>						
	7/1/22-10/31/22	60.206	DCF – AJ495		10,676	–
<b>Total State of Florida Department of Children and Families</b>					<u>2,692,815</u>	<u>–</u>

**LifeView Group, Inc. and Subsidiaries**

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Year Ended September 30, 2023**

*(Continued)*

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Project/ Award Amount	State Expenditures	Passed Through to Subrecipients
<b>State financial assistance (continued)</b>						
<b>State of Florida Department of Health</b>						
State and Community Interventions	7/1/21-6/30/26	64.093	COTJZ	\$ 139,524	\$ 121,027	\$ -
<b>Office of the State Court Administration</b>						
Post-Adjudicatory Drug Court Program	7/1/22-6/30/23	22.021	01008K4	666,419	609,037	-
Naltrexone	7/1/22-6/30/23	22.022	SC00679	743,893	445,697	-
<b>Total Office of the State Court Administration</b>					<u>1,054,734</u>	<u>-</u>
<b>Total Expenditures of State Financial Assistance</b>					<u>\$ 3,868,576</u>	<u>\$ -</u>

*See accompanying notes.*



## **LifeView Group, Inc. and Subsidiaries**

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

**September 30, 2023**

#### **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 claim 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  
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, the consolidated financial statements of Lifeview Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2023, 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 February 26, 2024.

**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 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 the 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 have not been identified.

Board of Directors  
Lifeview Group, Inc. and Subsidiaries

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Company's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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 Company's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pensacola, Florida  
February 26, 2024

# Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

## **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  
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) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Florida Department of Financial Services State Projects Compliance Supplement* that could have a direct and material effect on the Company's major federal programs and state projects for the year ended September 30, 2023. The Company's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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 projects for the year ended September 30, 2023.

#### **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*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); 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 relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the 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 federal and state statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs and state projects.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 or state 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  
February 26, 2024

**LIFVIEW GROUP, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2023**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of Lifeview Group, Inc. and Subsidiaries.
2. No significant deficiencies in internal control relating to the audit of the consolidated financial statements are reported in the 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*.
3. No instances of noncompliance material to the consolidated financial statements of Lifeview Group, Inc. and Subsidiaries, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal program or state project are reported in the 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*.
5. The auditor's report on compliance for the major federal award programs and state projects for Lifeview Group, Inc. and Subsidiaries expresses an unmodified opinion.
6. There are no audit findings relative to the major federal award programs and state projects for Lifeview Group, Inc. and Subsidiaries that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance, Section 215.97, *Florida Statutes* or Chapter 10.650, *Rules of the Auditor General*.
7. The federal programs and state projects tested as major were:

<b>Federal Programs</b>	<b>Assistance Listing No.</b>
SAMHS Projects of Reg. and Natl. Significance	93.243
Big Bend CBC: Opioid STR (SAMHS)	93.788
Community Based Care – Child Welfare:	
Stephanie Tubbs Jones Child Welfare Services Program	93.645
Child Welfare Services:	
John H. Chafee Foster Care Program for Successful	
Transition to Adulthood	93.674
Block Grants for Community Mental Health Services	93.958



**LIFEVIEW GROUP, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2023**  
**(Continued)**

**A. SUMMARY OF AUDITOR'S RESULTS (Continued)**

<b>State Projects</b>	<b>Assistance Listing No.</b>
Big Bend CBC: Out-of-Home Supports	60.074
Naltrexone	22.022
8. The threshold for distinguishing between Type A and B programs and projects for major federal programs and state projects was \$750,000.	
9. Lifeview Group, Inc. and Subsidiaries was determined to be a low-risk auditee pursuant to the Uniform Guidance.	

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

There were no findings related to the consolidated financial statements which are required to be reported in accordance with *Government Auditing Standards*.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS**

There were no findings and questioned costs relating to the major federal award programs which are required to be reported in accordance with the Uniform Guidance.

**D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS**

There were no findings and questioned costs relating to the major state projects which are required to be reported in accordance with Chapter 10.650, *Rules of the Auditor General*.

In accordance with Rules of the Auditor General, Section 10.656(3)(e), no management letter is required because there were no findings required to be reported in the management letter.

## NONPROFIT RATE AGREEMENT

EIN: 1590737872  
ORGANIZATION:  
Lakeview Center, Inc.  
1221 West Lakeview Avenue  
Pensacola, FL 32501-1857

Date: 02/28/2024  
FILING REF.: The preceding  
agreement was dated  
04/05/2023

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

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### SECTION I: INDIRECT COST RATES

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RATE TYPES:      FIXED      FINAL      PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	10/01/2021	09/30/2022	11.40	All	All Programs
PROV.	10/01/2022	09/30/2025	15.50	All	All Programs

#### \*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000 and flow-through funds.

## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

### TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

Fringe Benefits include: FICA, Retirement, Life Insurance, LTD, unemployment, Workers' Compensation, and Health Insurance.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$3,000.

A proposal for fiscal year ending 09/30/2023 is due in our office by 03/31/2024.

### SECTION III: GENERAL

**A. LIMITATIONS:**

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

**B. ACCOUNTING CHANGES:**

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

**C. FIXED RATES:**

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

**D. USE BY OTHER FEDERAL AGENCIES:**

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

**E. OTHER:**

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

**BY THE INSTITUTION:**

Lakeview Center, Inc.

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.

Mayes -S

Date: 2024.03.11 07:08:56 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

02/28/2024

(DATE)

HHS REPRESENTATIVE: Jasvinder Kaur

TELEPHONE:

(301) 492-4855