

# Saltmarsh

Saltmarsh, Cleaveland & Gund

*CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS*

**LIFEVIEW GROUP, INC. AND SUBSIDIARIES**

**PENSACOLA, FLORIDA**

**CONSOLIDATED FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2023**

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

**CONTENTS**

	PAGE
<b>Audited Financial Statements:</b>	
Independent Auditors' Report	1
Consolidated Balance Sheet	5
Consolidated Statement of Operations and Changes in Net Assets	7
Consolidated Statement of Cash Flows	9
Notes to Consolidated Financial Statements	11
<b>Other Information - June 30, 2023:</b>	
Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)	34
Note to Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)	38
Schedule of State Earnings (Regulatory Basis) (Unaudited)	39
Note to Schedule of State Earnings (Regulatory Basis) (Unaudited)	40
Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)	41
Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)	42
Schedule of Bed-Day Availability Payments (Unaudited)	43
Note to Schedule of Bed-Day Availability Payments (Unaudited)	44

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

**CONTENTS**  
*(Continued)*

	PAGE
<b>Supplementary Information:</b>	
DUI School Balance Sheet	45
DUI School Statement of Operations and Changes in Net Deficit With Special Supervision Services (SSS)	46
Notes to DUI School Financial Statements	48
Access Behavioral Health Balance Sheet (Regulatory Basis)	50
Access Behavioral Health Statement of Operations (Regulatory Basis)	51
Note to Access Behavioral Health Financial Statements (Regulatory Basis)	52
Schedule of Expenditures of Federal Awards and State Financial Assistance	53
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	64
<b>Other Reports and Schedule:</b>	
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 <i>Government Auditing Standards</i>	65
Independent Auditor's Report on Compliance for Each Major Program and State Financial Assistance Project and on Internal Control Over Compliance Required by the Uniform Guidance, Section 215.97, <i>Florida Statutes</i> , and Chapter 10.650, <i>Rules of the Auditor General</i>	67
Schedule of Findings and Questioned Costs	70

# Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

## 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.

## **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.

## 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>97,779</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		6,961
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		4,896

*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	<u>(612)</u>
Change in net assets without donor restrictions	4,284

Net assets with donor restrictions:

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

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		(48)
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		34,822
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>
---	----	------------

**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:

	<b>September 30, 2023</b>
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	(5,276)
	<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)
	\$ 36,322

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
	\$ 36,363

## 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	\$ 5,676

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	\$ 590

**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:

	<u>2023</u>
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.

	<b>Lakeview Villa, Inc.</b>	<b>Lakeview Place, Inc.</b>
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:

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

## 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:

	<b>Year Ended September 30, 2023</b>		
	<b>Program Services</b>	<b>Administrative Services</b>	<b>Total</b>
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
	\$ 201,455	\$ 15,001	\$ 216,456

**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**

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

FUNDING SOURCES & REVENUES	Case Management 02	Crisis Support/ Emergency 04	Day Treatment 06	In-home & Onsite 08	Medical Services 12	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Residential III 20	Incidental Expenses 23	Information and Referral 30	Outpatient Group 35	BNET A1	First Episode Team A5	Cost Reimburse- ment B3	CAT Team B4	FACT Team B5	Other Bundled Projects C0	Mental Health Total B	Assessment 01	Case Management 02	Day Treatment 06	Intervention (Indiv.) 11																							
																								A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
<b>IA. STATE SAMH FUNDING</b>																								<b>✓ Agrees to 02-8 w/o/e.</b>																						
<b>Current Year Funding</b>																																														
<b>Expenditure Report OCAF</b>	Provider Subcontract#	Source: F-Federal, S-State, FS-Federal and State																																												
MH001	AD110	F/S						\$ 1,700,884.44	\$ 1,664,067.66											\$ 3,364,952.10																										
MH009	AD110	F/S	\$ 542,288.70	\$ 520,169.65	\$ 22,919.07	\$ 1,524,149.84	\$ 1,235,771.21					\$ 28,319.89								\$ 3,873,618.42																										
MH009	AD260	F/S	\$ 74,010.06									\$ 22,896.94								\$ 96,907.00																										
MH076	AD110	S								\$ 31,773.00										\$ 31,773.00																										
MH08N	AD160	F/S											\$ 96,961.72							\$ 96,961.72																										
MH0CN	AD110	F/S	\$ 977.84							\$ 3,371.73										\$ 4,349.57																										
MH0FT	AD170	F/S																\$ 563,792.48		\$ 563,792.48																										
MH0PG	AD260	F								\$ 168,806.44										\$ 168,806.44																										
MH0TB	AD110	F						\$ 323,213.13												\$ 323,213.13																										
MH211	AD110	S										\$ 62,500.00								\$ 62,500.00																										
MH26S	AD801	F											\$ 51,754.45	\$ 5,427.70						\$ 57,182.15																										
MHCAT	AD110	S														\$ 66,243.73				\$ 66,243.73																										
MHCCAT	AD240	S														\$ 2,296,250.00				\$ 2,296,250.00																										
MHCC2	AD250	F		\$ 87,994.00																\$ 87,994.00																										
MHCCS	AD250	F		\$ 173,983.00																\$ 173,983.00																										
MHMCT	AD250	F/S		\$ 1,660,679.00																\$ 1,660,679.00																										
MHMCT	AD806	F/S		\$ 154,722.67																\$ 154,722.67																										
MHMDT	AD804	S																		\$ 269,032.50																										
<b>Total Current Year Funding</b>			\$ 617,276.46	\$ 2,047,378.67	\$ 520,169.65	\$ 22,919.07	\$ 1,524,149.84	\$ 1,235,771.21	\$ 60,113.67	\$ 2,024,097.57	\$ 1,664,067.66	\$ 200,579.44	\$ 62,500.00	\$ 28,319.89	\$ 96,961.72	\$ 51,754.45	\$ 5,427.70	\$ 2,362,493.73	\$ 563,792.48	\$ 269,032.50	\$ 13,356,805.71	\$ -	\$ 49,483.62	\$ 74,368.44	\$ 25,659.26																					
<b>Carry Forward Funding</b>																																														
<b>Expenditure Report OCAF</b>	Provider Subcontract#	Source: F-Federal, S-State, FS-Federal and State																																												
MHCAT	AD240	S																		\$ 250,000.00					\$ 250,000.00																					
<b>Total Carry Forward Funding</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00																				
<b>TOTAL STATE SAMH FUNDING =</b>																								\$ 617,276.46	\$ 2,047,378.67	\$ 520,169.65	\$ 22,919.07	\$ 1,524,149.84	\$ 1,235,771.21	\$ 60,113.67	\$ 2,024,097.57	\$ 1,664,067.66	\$ 200,579.44	\$ 62,500.00	\$ 28,319.89	\$ 96,961.72	\$ 51,754.45	\$ 5,427.70	\$ 2,612,493.73	\$ 563,792.48	\$ 269,032.50	\$ 13,606,805.71	\$ -	\$ 49,483.62	\$ 74,368.44	\$ 25,659.26
<b>II. OTHER GOVERNMENT FUNDING</b>																																														
(1) Other State Agency Funding			\$ 209,211.66	\$ 114,536.14	\$ -	\$ -	\$ 26,426.80	\$ 248,903.26	\$ 65,267.04	\$ -	\$ -	\$ -	\$ -	\$ 1,202.70	\$ -	\$ 22,468.74	\$ 2,222.18	\$ (3,678.91)	\$ -	\$ 108,970.33	\$ 785,528.93	\$ -	\$ 50,103.37	\$ -	\$ 29.15																					
(2) Medicaid			\$ 808,312.03	\$ 3,996.00	\$ 608,871.80	\$ 61.56	\$ 793,193.13	\$ 3,307,918.51	\$ 7.74	\$ 432,004.22	\$ 144,339.43	\$ -	\$ 75.60	\$ 64,432.31	\$ 393.61	\$ -	\$ -	\$ 6,871.65	\$ -	\$ 2,167.20	\$ 6,232,644.70	\$ -	\$ 90,977.17	\$ 14,319.47	\$ 34,622.73																					
(3) Local Government			\$ 34,536.17	\$ -	\$ 277,445.42	\$ -	\$ 80,248.36	\$ 1,076,106.59	\$ (10,742.36)	\$ 37,136.99	\$ 28,337.90	\$ -	\$ 11,424.30	\$ 23,907.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,558,000.90	\$ -	\$ -	\$ 257,394.30	\$ -																					
(4) Federal Grants and Contracts			\$ 19,325.19	\$ -	\$ 134,809.99	\$ -	\$ -	\$ -	\$ -	\$ 14,578.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,713.63	\$ -	\$ -	\$ -	\$ -																					
(5) In-kind from local govt. only			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																					
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			\$ 1,071,385.04	\$ 118,532.14	\$ 1,021,127.21	\$ 61.56	\$ 869,867.29	\$ 4,722,928.36	\$ 59,111.04	\$ 469,141.20	\$ 172,877.33	\$ -	\$ 11,499.90	\$ 89,142.59	\$ 393.61	\$ 22,468.74	\$ 2,222.18	\$ 3,192.74	\$ -	\$ 111,137.52	\$ 8,744,888.45	\$ -	\$ 101,080.54	\$ 271,713.77	\$ 34,651.88																					
<b>III. ALL OTHER REVENUES</b>																																														
(1) 1st & 2nd Party Payments			\$ 113,746.94	\$ 846.13	\$ 296,270.14	\$ 17.10	\$ 939,780.71	\$ 559,630.76	\$ 6.46	\$ 130,582.16	\$ 290,577.71	\$ 150,570.86	\$ (97.00)	\$ 19,753.61	\$ 0.00	\$ -	\$ 0.00	\$ (1,957.68)	\$ 504,084.04	\$ 5.00	\$ 2,926,819.63	\$ -	\$ 93,421.39	\$ 10,304.98	\$ 16,543.12																					
(2) 3rd Party Payments (except Medicare)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																					
(3) Medicare			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																					
(4) Contributions and Donations			\$ 9,913.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,164.33	\$ 7,478.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,556.76	\$ -	\$ -	\$ -	\$ -																					
(5) Other			\$ 646.53	\$ 221.50	\$ 30,914.65	\$ -	\$ 206.93	\$ 19,077.89	\$ -	\$ 98.40	\$ 8,826.75	\$ 2.30	\$ -	\$ 3,196.00	\$ 859.28	\$ -	\$ -	\$ -	\$ -	\$ 7.70	\$ -	\$ 64,057.93	\$ -	\$ -	\$ -																					
(6) In-kind			\$ 14,355.75	\$ -	\$ -	\$ -	\$ 5,790.78	\$ 62,631.06	\$ 198.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,876.45	\$ -	\$ -	\$ -	\$ -																					
<b>TOTAL ALL OTHER REVENUES =</b>			\$ 138,662.90	\$ 1,070.63	\$ 289,184.79	\$ 17.10	\$ 945,778.42	\$ 669,404.04	\$ 7,684.06	\$ 130,680.56	\$ 259,404.46	\$ 150,572.86	\$ (97.00)	\$ 22,949.61	\$ 859.28	\$ -	\$ 0.00	\$ (1,957.68)	\$ 504,091.74	\$ 5.00	\$ 3,118,310.76	\$ -	\$ 93,421.39	\$ 10,304.98	\$ 16,543.12																					
<b>TOTAL FUNDING =</b>			\$ 1,827,324.41	\$ 2,166,981.44	\$ 1,830,481.65	\$ 22,997.73	\$ 3,339,795.56	\$ 6,628,103.61	\$ 126,908.76	\$ 2,623,919.33	\$ 2,096,149.45	\$ 351,152.30	\$ 73,902.90	\$ 140,412.09	\$ 98,214.61	\$ 74,223.19	\$ 7,649.88	\$ 2,613,728.79	\$ 1,067,884.22	\$ 380,175.02	\$ 25,470,004.93	\$ -	\$ 243,985.46	\$ 356,387.18	\$ 76,854.26																					

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

Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	TASC 27	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	FIT Team A2	Network Eval. & Divert. E1	Substance Abuse Total C	Total for State SAMH- Funded Covered Services or Projects (B+C) D	Total for Non-State Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
												\$ -	\$ 3,364,952.10		\$ 3,364,952.10		\$ 3,364,952.10
												\$ -	\$ 3,873,618.42		\$ 3,873,618.42		\$ 3,873,618.42
												\$ -	\$ 96,907.00		\$ 96,907.00		\$ 96,907.00
												\$ -	\$ 31,773.00		\$ 31,773.00		\$ 31,773.00
												\$ -	\$ 96,961.72		\$ 96,961.72		\$ 96,961.72
												\$ -	\$ 4,349.37		\$ 4,349.37		\$ 4,349.37
												\$ -	\$ 732,598.92		\$ 732,598.92		\$ 732,598.92
												\$ -	\$ 33,845.00		\$ 33,845.00		\$ 33,845.00
												\$ -	\$ 323,213.13		\$ 323,213.13		\$ 323,213.13
												\$ -	\$ 62,500.00		\$ 62,500.00		\$ 62,500.00
												\$ -	\$ 57,182.15		\$ 57,182.15		\$ 57,182.15
												\$ -	\$ 66,243.73		\$ 66,243.73		\$ 66,243.73
												\$ -	\$ 2,296,250.00		\$ 2,296,250.00		\$ 2,296,250.00
												\$ -	\$ 57,994.00		\$ 57,994.00		\$ 57,994.00
												\$ -	\$ 173,983.00		\$ 173,983.00		\$ 173,983.00
												\$ -	\$ 1,660,679.00		\$ 1,660,679.00		\$ 1,660,679.00
												\$ -	\$ 154,722.67		\$ 154,722.67		\$ 154,722.67
												\$ -	\$ 269,032.50		\$ 269,032.50		\$ 269,032.50
\$ 868,291.16	\$ 639.71	\$ 1,160,956.59	\$ 2,000,815.84	\$ 567,481.09	\$ 862,411.26	\$ 24,605.20	\$ 997,325.00	\$ 35,913.67	\$ 411,971.17	\$ 1,122,224.59	\$ 84,163.00	\$ 8,286,309.50	\$ 21,643,115.21		\$ 21,643,115.21		\$ 21,643,115.21
												\$ -	\$ 250,000.00		\$ 250,000.00		\$ 250,000.00
												\$ -	\$ 250,000.00		\$ 250,000.00		\$ 250,000.00
\$ 868,291.16	\$ 639.71	\$ 1,160,956.59	\$ 2,000,815.84	\$ 567,481.09	\$ 862,411.26	\$ 24,605.20	\$ 997,325.00	\$ 35,913.67	\$ 411,971.17	\$ 1,122,224.59	\$ 84,163.00	\$ 8,286,309.50	\$ 21,893,115.21		\$ 21,893,115.21		\$ 21,893,115.21
\$ 15,009.20	\$ 5,010.34	\$ 397,145.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,156.27	\$ -	\$ (56,411.87)	\$ -	\$ 482,041.53	\$ 1,247,570.46	\$ 7,434,322.42	\$ 8,681,892.89	\$ 6,493.29	\$ 8,688,386.17
\$ 458,282.11	\$ 5,997.72	\$ 1,133,531.57	\$ 556,815.93	\$ 18,728.42	\$ -	\$ 7,136.05	\$ -	\$ 123,163.96	\$ -	\$ 29,646.80	\$ -	\$ 2,432,331.93	\$ 8,664,978.72	\$ 6,488,602.90	\$ 15,154,579.62	\$ 16,871,414.84	\$ 32,125,994.46
\$ 48,181.57	\$ -	\$ 366,264.56	\$ 12,963.84	\$ 13,939.20	\$ -	\$ -	\$ -	\$ 56,171.35	\$ 8,600.00	\$ -	\$ -	\$ 763,504.82	\$ 2,321,566.72	\$ 223,611.71	\$ 2,545,177.43	\$ 764,796.62	\$ 3,309,974.05
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,713.83	\$ 1,613,744.51	\$ 1,782,458.34	\$ 99,495,721.35	\$ 101,278,179.69
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 521,482.88	\$ 10,108.05	\$ 1,896,941.20	\$ 569,769.77	\$ 32,667.62	\$ -	\$ 7,136.05	\$ -	\$ 230,491.58	\$ 8,600.00	\$ (26,765.07)	\$ -	\$ 3,657,878.28	\$ 12,402,766.73	\$ 15,761,281.54	\$ 28,164,048.27	\$ 117,238,426.10	\$ 145,402,474.37
\$ 572,368.60	\$ 9,342.14	\$ 2,038,939.02	\$ 5,760.53	\$ 47,824.90	\$ -	\$ 729.12	\$ -	\$ 160,416.74	\$ -	\$ 6,216.70	\$ -	\$ 2,961,867.32	\$ 5,887,686.96	\$ 16,890,041.14	\$ 22,577,728.09	\$ -	\$ 22,577,728.09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,556.76	\$ 4,488.84	\$ 50,045.60	\$ 407,193.77	\$ 457,239.57
\$ 121.63	\$ -	\$ 7.44	\$ 295.19	\$ 1,073.13	\$ 4.23	\$ -	\$ -	\$ 0.40	\$ -	\$ -	\$ -	\$ 1,502.01	\$ 65,559.94	\$ 12,111.75	\$ 77,671.69	\$ 569,758.49	\$ 637,430.18
\$ 3,702.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,702.30	\$ 86,578.75	\$ 107,144.35	\$ 193,723.10	\$ 226,884.40	\$ 420,607.50
\$ 576,192.53	\$ 9,342.14	\$ 2,038,946.46	\$ 6,055.71	\$ 48,898.12	\$ 4.23	\$ 729.12	\$ -	\$ 160,417.14	\$ -	\$ 6,216.70	\$ -	\$ 2,967,071.64	\$ 6,085,382.40	\$ 16,813,786.08	\$ 22,899,168.48	\$ 1,193,836.66	\$ 24,093,005.14
\$ 1,965,966.57	\$ 20,089.90	\$ 5,096,844.25	\$ 2,576,641.32	\$ 649,046.84	\$ 862,415.49	\$ 32,470.37	\$ 997,325.00	\$ 426,823.39	\$ 420,571.17	\$ 1,101,676.22	\$ 84,163.00	\$ 14,911,259.41	\$ 40,381,264.34	\$ 32,575,067.62	\$ 72,956,331.96	\$ 118,432,262.76	\$ 191,388,594.72





**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 Detoxification	TASC	Incidental Expenses	Outpatient Group	Prevention - Universal Direct	FIT Team	Network Eval. & Dvlpmnt.	Substance Abuse Total	Total for State SAMH-Funded Covered Services	Total for Non-State-Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administrative	Total Expenses
12	13	14	19	20	24	27	28	35	50	A2	B1	C	(B+C) D	E	(D+E) F	G	H	I	(F+G+H+I) J
\$ 1,677,624.20	\$ 7,884.72	\$ 1,703,802.17	\$ 817,525.80	\$ 233,136.63	\$ 511,409.01	\$ 37,837.26	\$ -	\$ 206,784.55	\$ 185,670.88	\$ 409,405.81	\$ -	\$ 6,052,023.75	\$ 19,308,638.02	\$ 8,495,299.29	\$ 27,803,937.31	\$ 65,917,679.31	\$ -	\$ 12,142,681.06	\$ 105,864,297.68
\$ 245,326.17	\$ 2,390.27	\$ 525,416.49	\$ 220,472.78	\$ 66,744.73	\$ 61,117.47	\$ 7,725.74	\$ -	\$ 63,652.58	\$ 45,183.73	\$ 102,592.39	\$ -	\$ 1,405,050.14	\$ 4,692,553.34	\$ 1,887,687.42	\$ 6,580,240.76	\$ 22,065,561.65	\$ -	\$ 3,078,720.98	\$ 31,724,523.39
\$ 1,922,950.37	\$ 10,274.99	\$ 2,229,218.67	\$ 1,037,998.59	\$ 299,881.36	\$ 572,526.48	\$ 45,563.00	\$ -	\$ 270,437.13	\$ 230,854.61	\$ 511,998.20	\$ -	\$ 7,457,073.88	\$ 24,001,191.36	\$ 10,382,986.71	\$ 34,384,178.07	\$ 87,983,240.96	\$ -	\$ 15,221,402.04	\$ 137,588,821.07
\$ 46,370.96	\$ 1,701.20	\$ 387,712.65	\$ 195,719.66	\$ 54,180.22	\$ 29,702.61	\$ 4,083.55	\$ -	\$ 53,688.80	\$ 1,842.23	\$ 8,074.27	\$ 2,003.88	\$ 855,656.76	\$ 2,553,308.86	\$ 1,205,691.96	\$ 3,759,000.82	\$ 4,065,409.08	\$ -	\$ 1,660,327.84	\$ 9,484,737.74
\$ 504.35	\$ 314.9	\$ (1,350.23)	\$ 402.35	\$ -	\$ -	\$ -	\$ -	\$ (4,330.81)	\$ 100.00	\$ 87.06	\$ -	\$ (5,749.55)	\$ 19,171.67	\$ 20,165.32	\$ 39,336.99	\$ 3,909,014.14	\$ -	\$ 1,315,829.55	\$ 5,264,180.68
\$ 1,661.94	\$ 51.63	\$ 6,579.06	\$ 14,323.30	\$ 4,373.75	\$ 1.45	\$ -	\$ -	\$ 2,391.08	\$ 305.55	\$ 42,715.44	\$ -	\$ 73,059.54	\$ 298,741.38	\$ 253,751.20	\$ 552,492.58	\$ 1,362,763.90	\$ -	\$ 132,696.37	\$ 2,047,952.85
\$ 3,572.10	\$ 33.93	\$ 4,874.82	\$ 483.40	\$ -	\$ 47.48	\$ -	\$ -	\$ 503.17	\$ -	\$ -	\$ -	\$ 9,854.21	\$ 31,534.60	\$ 12,154.52	\$ 43,689.12	\$ 89,873.75	\$ -	\$ 236,022.68	\$ 369,585.55
\$ 548.67	\$ 36.23	\$ 5,697.18	\$ 246,397.89	\$ 68,771.68	\$ 17,655.49	\$ 14.05	\$ -	\$ 551.12	\$ -	\$ 140.99	\$ -	\$ 340,686.62	\$ 839,667.19	\$ 279,544.40	\$ 1,119,211.59	\$ 797,515.91	\$ -	\$ 13,850.25	\$ 1,930,577.75
\$ 8,728.46	\$ 13,217.50	\$ 114,363.20	\$ 13,109.28	\$ 2,853.67	\$ 3,637.48	\$ -	\$ 1,044,182.29	\$ 143,613.65	\$ -	\$ -	\$ -	\$ 1,502,608.29	\$ 1,842,483.39	\$ 12,853,313.45	\$ 14,495,796.84	\$ 89,409.23	\$ -	\$ 5,819.77	\$ 14,591,025.84
\$ 410.69	\$ 144.40	\$ 38,694.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,689.28	\$ -	\$ (450.00)	\$ -	\$ 42,933.28	\$ 64,062.95	\$ 6,099,487.78	\$ 6,163,550.73	\$ 38,730,524.25	\$ -	\$ 437,000.00	\$ 45,331,074.96
\$ 9,431.16	\$ 119.14	\$ 31,260.93	\$ 49,358.24	\$ 10,941.66	\$ 10,353.48	\$ (370.32)	\$ -	\$ 7,176.01	\$ 1,393.75	\$ 5,565.26	\$ -	\$ 137,377.76	\$ 513,912.34	\$ 233,849.00	\$ 747,761.34	\$ 561,857.91	\$ -	\$ 144,899.06	\$ 1,454,518.31
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,820.46	\$ -	\$ 4.20	\$ 2,071,824.66
\$ 23,369.41	\$ 204.50	\$ 43,853.25	\$ 15,388.94	\$ 7,547.17	\$ 5,015.37	\$ (254.04)	\$ -	\$ 6,955.13	\$ 3,645.63	\$ 27,143.50	\$ -	\$ 140,170.33	\$ 841,695.04	\$ 494,506.33	\$ 1,336,201.37	\$ 2,592,701.34	\$ -	\$ 4,357,811.60	\$ 8,286,714.31
\$ (85,658.55)	\$ (43.97)	\$ (15,942.98)	\$ 26.30	\$ 59.73	\$ -	\$ -	\$ -	\$ (3,136.43)	\$ -	\$ -	\$ -	\$ (106,727.08)	\$ (274,748.38)	\$ (146,048.82)	\$ (420,797.20)	\$ -	\$ -	\$ 176,403.98	\$ (244,393.22)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,264.87	\$ 7,927.60	\$ 59,192.47	\$ 226,884.40	\$ -	\$ -	\$ 286,076.87
\$ 8,939.19	\$ 15,496.06	\$ 615,742.80	\$ 535,209.36	\$ 148,727.87	\$ 66,413.36	\$ 3,473.24	\$ 1,044,182.29	\$ 210,101.00	\$ 7,287.16	\$ 83,276.52	\$ 2,003.88	\$ 2,989,870.15	\$ 6,581,093.90	\$ 21,314,342.74	\$ 27,895,436.64	\$ 54,497,774.37	\$ -	\$ 8,480,665.30	\$ 90,873,876.31
\$ 1,931,889.56	\$ 25,771.05	\$ 2,844,961.47	\$ 1,573,207.95	\$ 448,609.23	\$ 638,939.84	\$ 49,036.24	\$ 1,044,182.29	\$ 480,538.13	\$ 238,141.77	\$ 595,274.72	\$ 2,003.88	\$ 10,446,944.04	\$ 30,582,285.26	\$ 31,697,329.45	\$ 62,279,614.71	\$ 142,481,015.33	\$ -	\$ 23,702,067.34	\$ 228,462,697.38
\$ 715,171.67	\$ 4,171.06	\$ 873,667.24	\$ 428,944.23	\$ 119,678.76	\$ 193,852.44	\$ 19,890.69	\$ -	\$ 107,643.02	\$ 99,160.20	\$ 192,200.17	\$ -	\$ 2,880,903.11	\$ 9,333,052.65	\$ 4,211,308.07	\$ 13,544,360.72	\$ 10,268,004.49	\$ -	\$ (23,702,067.34)	\$ 110,297.87
\$ 715,171.67	\$ 4,171.06	\$ 873,667.24	\$ 428,944.23	\$ 119,678.76	\$ 193,852.44	\$ 19,890.69	\$ -	\$ 107,643.02	\$ 99,160.20	\$ 192,200.17	\$ -	\$ 2,880,903.11	\$ 9,333,052.65	\$ 4,211,308.07	\$ 13,544,360.72	\$ 10,268,004.49	XXXXXXXXXX	XXXXXXXXXX	\$ -
\$ 2,647,061.23	\$ 29,942.12	\$ 3,718,628.71	\$ 2,002,152.18	\$ 568,287.99	\$ 832,792.28	\$ 68,926.93	\$ 1,044,182.29	\$ 588,181.15	\$ 337,301.97	\$ 787,474.89	\$ 2,003.88	\$ 13,327,847.14	\$ 39,915,337.91	\$ 35,908,637.52	\$ 75,823,975.43	\$ 152,749,019.82	\$ 0.00	\$ 0.00	\$ 228,572,995.25
\$ 1,848.15	\$ 38.38	\$ 6,278.38	\$ 715.77	\$ 472.16	\$ 182.68	\$ 39.39	\$ -	\$ 747.36	\$ 54.38	\$ 700.02	\$ -	\$ 11,765.30	\$ 50,033.40	\$ 33,631.35	\$ 83,664.75	\$ 2,263,107.84	XXXXXXXXXX	XXXXXXXXXX	\$ 2,346,772.59
\$ 2,645,213.08	\$ 29,903.73	\$ 3,712,350.32	\$ 2,001,436.41	\$ 567,815.83	\$ 832,609.60	\$ 68,887.54	\$ 1,044,182.29	\$ 587,433.79	\$ 337,247.59	\$ 786,774.87	\$ 2,003.88	\$ 13,316,081.84	\$ 39,865,304.51	\$ 35,875,006.17	\$ 75,740,310.68	\$ 150,485,911.98	XXXXXXXXXX	XXXXXXXXXX	\$ 226,226,222.66
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (1,776,921.92)	\$ (29,264.02)	\$ (2,551,393.73)	\$ (620.57)	\$ (334.74)	\$ 29,801.66	\$ (44,282.34)	\$ (46,857.29)	\$ (551,520.12)	\$ 74,723.58	\$ 335,449.72	\$ 82,159.12	\$ (5,029,772.34)	\$ (17,959,125.45)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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.	<u>(2,347)</u>
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)	66,494
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><u>Related Passed Through to Subrecipient</u></b>
Revenues from grantee:	
Services	\$ —
Rent	—
Interest	—
Other	—
Total revenue from grantee	—
Expenses associated with grantee transactions:	
Personnel services	—
Depreciation	—
Interest	—
Other	—
Total associated expenses	—
Related-party transaction adjustment	\$ —
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	\$ —
24	—
Total	\$ —

*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**

<b>Program</b>	<b>Covered Service</b>	<b>Contracted Rate</b>	<b>Total Units of Service Provided</b>	<b>Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies</b>	<b>Passed</b>	<b>Amount Paid for Services by the Department</b>	<b>Maximum \$ Value of Units in Column H=Fx C</b>	<b>Amount Owed to Department &gt; of G-H or \$0</b>
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H=Fx C</b>	<b>&gt; of G-H or \$0</b>
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								<u><u>\$ -</u></u>

*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
		<u>493,749</u>

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

Total client fees		<u>477,024</u>
Total revenue		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
		<u>416,589</u>

**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	141
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>						
P.H.A.S.E. II:						
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	\$ -
T.R.A.C.E.:						
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	-
O.P.U.S.						
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>					<b>1,294,024</b>	<b>-</b>
<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>						
CCBHC						
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>						
Community Based Care – Child Welfare:						
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>	–
Community Based Care – Child Welfare:						
Guardianship Assistance	7/1/22-10/31/22	93.090	DCF – AJ495		9,398	–
Adoption and Legal Guardianship Incentive Payments	7/1/22-10/31/22	93.603	DCF – AJ495		2,324	–
Community Based Care – Child Welfare:						
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>	–

**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:						
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>
Community Based Care – Child Welfare:						
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>
Community Based Care – Child Welfare:						
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>						
Substance Abuse and Mental Health Managing Entity:						
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>						
Community Based Care – Child Welfare:						
Temporary Assistance for Needy Families	7/1/22-10/31/22	93.558	DCF – AJ495		346,620	69,840
Big Bend CBC/Child Welfare						
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>						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0110		1,231,706	-
C.A.T.						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0240	2,546,250	119,803	-
M.R.T.						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0250	1,892,655	378,661	-
PATH						
Block Grants for Community Health Mental Services	7/1/21-6/30/24	93.958	A0260		16,223	-
Managing Entity Big Bend CBC - SRT						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0805	2,429,018	100,635	-
Managing Entity Big Bend CBC - Co-Responder						
Block Grants for Community Health Mental Services	2/1/23-6/30/23	93.958	A0806	464,167	26,814	-
S.P.I.R.E.						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0801	60,349	12,084	-
Florida Assertive Community Treatment (FACT):						
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	<u>171</u>	-
<b>Total Federal Assistance Listing No. 93.959</b>					<b>3,881,057</b>	<b>-</b>
<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 – AJ495	\$ 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>						
Children's Mental Health Behavioral Services (BNET):						
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 Pmnt for Non-HCBS Waiver Pmnts						
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 Pmnt for Non-HCBS Waiver Pmnts						
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 Pmnt for Non-HCBS Waiver Pmnts						
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>	–
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>	–
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>	–

**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>						
Community Based Care – Child Welfare:						
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>						
Big Bend CBC/Child Welfare						
Out-of-Home Supports	11/1/22-9/30/23	60.074	A0922		114,369	–
Big Bend CBC - Arcadia						
Out-of-Home Supports	11/1/22-6/30/23	60.074	Arcadia - 2023		270,704	–
Big Bend CBC - Cabot						
Out-of-Home Supports	11/1/22-6/30/23	60.074	Cabot - 2023		364,116	–
Big Bend CBC - New Dawn						
Out-of-Home Supports	11/1/22-6/30/23	60.074	New Dawn - 2023		518,399	–
					<u>2,110,016</u>	–
Early Childhood Court Case Management & Prevention Services	11/1/22-9/30/23	60.225	A0922		211,703	–
Community Based Care – Child Welfare:						
CBC - Purchase of Therapeutic Services for Children						
	7/1/22-10/31/22	60.183	DCF – AJ495		11,715	–
State Funded Child Care Subsidy						
	7/1/22-10/31/22	60.244	DCF – AJ495		209,800	–
Kinship Navigator Program						
	7/1/22-10/31/22	60.207	DCF – AJ495		26,484	–
Family Finders Program						
	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>	–

**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

**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.