

Purvis, Gray & Company, LLP
2347 SE 17th Street
Ocala, FL 34471
352-732-3872

May 12, 2023

CONFIDENTIAL

Lifestream Behavioral Center Inc
PO Box 491000
Leesburg, FL 34749

Dear Board Members:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

Although the first sentence herein indicates that we prepared the return without verification or audit of the information provided by you strictly for the preparation of the attached tax return, such information may have been subjected to audit procedures used in our audit of your financial statement conducted in accordance with the appropriate professional auditing standards.

Please be sure to read the attached Tax Return Engagement Memorandum. We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

The organization is reporting rental income for which a determination of potential unrelated business activity reporting has not been made due to insufficient information. As a result, Form 990-T (Exempt Organization Business Income Tax Return) and Form F-1120 (Florida Corporate Income/Franchise Tax Return) to report Unrelated Business Taxable Income have not been prepared for the current year.

The organization is invested in several corporations and partnerships. You have indicated that your ownership in these entities are each less than 50%. As such, Schedule R does not reflect that ownership percentage since this disclosure is not required if the ownership percentage is less than 50%. If you determine the ownership percentage for any investment is greater than 50%, please contact our office as soon as possible to discuss revisions to this return.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing

authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Purvis, Gray & Company, LLP

TAX RETURN ENGAGEMENT MEMORANDUM

We appreciate the opportunity to serve you and prepare your tax return. This memorandum is to inform you of important matters related to that preparation and remind you of some important responsibilities placed on you as the taxpayer. **Please read this carefully before signing your return.**

Your tax return was prepared using information you provided. We have not audited or independently verified the data you furnished even though we may have asked for further clarification on some of the information, even if we issued an auditors' or accountants' report on your financial statements. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other information that form the basis of income and deductions. This includes documents we returned to you. Such documentation may be necessary to prove the accuracy and completeness of the return to a taxing authority.

Your returns are subject to review by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you, billing you for such services at our standard hourly rates.

Generally, no deduction shall be allowed for any travel or entertainment expense, business gifts, or for the use of "listed property," unless the taxpayer can substantiate the business use or purpose by adequate records or sufficient evidence. For a meal or entertainment deduction, the records must document the amount, time, place and business purpose. The term "listed property" includes property subject to business and personal use, e.g., automobiles, boats, airplanes, portable telephones and home computers. Failure to comply with these requirements can result in the disallowance of the deductions and in the assessment of substantial penalties. Our understanding is that information you provided is supported by records required.

Special documentation requirements apply when deducting certain charitable contributions. Examples of these requirements include (1) certain contributions of \$250 or more must be supported by a written acknowledgement from the charitable organization; (2) a deduction of \$500 or more of a motor vehicle, boat, or airplane requires an attached statement to your return; and (3) certain noncash contributions of \$5,000 or more may require a timely prepared "qualified appraisal" or the deduction will be disallowed. We have not attempted to verify your records regarding charitable contributions, even though we may have asked you for clarification or additional details while preparing the return.

The law provides for a number of penalties which may be assessed by the Internal Revenue Service or other tax authority. A complete list of those penalties is not included herein, but please be advised that a penalty may apply if (1) there is a late payment of tax; (2) there is a failure to timely file the return; or (3) there is a failure to make timely and adequate estimated tax payments. Also, a 20% penalty may be applied if there is (1) negligence or disregard of the rules and regulations; (2) a substantial valuation overstatement; (3) a substantial estate or gift valuation understatement or (4) there is a substantial underpayment of income tax. A substantial underpayment generally is one that exceeds the greater of 10% of the correct tax for the year or \$5,000 (\$10,000 in the case of a "C" corporation).

As taxpayer, you have the final responsibility for the tax return. You should carefully

review any return before you sign and file such return. After you review your return, if you find that you did not provide us with all necessary information or there is a possibility that information provided may not be in accordance with the appropriate guidelines, please contact us immediately to discuss such matters before filing the tax return since revisions may be required.

Once again, thank you for the opportunity to be of service.

Purvis, Gray & Company, LLP

Filing Instructions

Lifestream Behavioral Center Inc

Exempt Organization Tax Return

Taxable Year Ended June 30, 2022

Date Due: May 15, 2023

Remittance: None is required. Your Form 990 for the tax year ended 6/30/22 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Mail: Purvis, Gray & Company, LLP
Attn: EF Monitor
2347 SE 17th Street
Ocala, FL 34471

Fax: 352-732-0542 Attn: EF Monitor

Or scan and e-mail to: efmonitor-gnv@purvisgray.com (Gainesville Office),
efmonitor-oca@purvisgray.com (Ocala Office),
efmonitor-ork@purvisgray.com (Orlando Office),
efmonitor-sar@purvisgray.com (Sarasota Office),
efmonitor-tal@purvisgray.com (Tallahassee Office)

***Important:* Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

Other: Your return is being filed electronically with the IRS and is not required to be mailed. DO NOT MAIL A PAPER COPY OF YOUR RETURN TO THE IRS. If you mail a paper copy of your return to the IRS it will delay the processing of your return.

We will provide you with a copy of your *e-file* acceptance form upon request. If you would like a copy, please contact us.

Form **8879-TE**

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

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 2022

2021

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

LIFESTREAM BEHAVIORAL CENTER INC

EIN or SSN

59-1561501

Name and title of officer or person subject to tax **RICK HANKEY**

INTERIM PRES/CEO

Part I Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>60,115,627</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize PURVIS, GRAY & COMPANY, LLP to enter my PIN 12205 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Rick Hankey Date 05/12/23

Part III Certification and Authentication

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

59536680172
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Timothy M Westgate Date 05/12/23

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

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021
Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <p align="center">LIFESTREAM BEHAVIORAL CENTER INC</p> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p>PO BOX 491000</p> City or town, state or province, country, and ZIP or foreign postal code <p>LEESBURG FL 34749</p>	D Employer identification number <p>59-1561501</p> E Telephone number <p>352-315-7500</p> G Gross receipts\$ 60,231,931
F Name and address of principal officer: <p>RICK HANKEY PO BOX 491000 LEESBURG FL 34749</p>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶
J Website: ▶ WWW.LSBC.NET		L Year of formation: 1971
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <p align="center">SUPPORTING RECOVERY, PROMOTING HEALTH, AND CREATING HOPE</p>				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3 Number of voting members of the governing body (Part VI, line 1a)	3	13		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12		
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	1134		
	6 Total number of volunteers (estimate if necessary)	6	10		
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0		
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0			
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	45,405,367	Current Year	44,403,542
	9 Program service revenue (Part VIII, line 2g)	16,478,413	14,922,375		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	185,499	248,886		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	544,546	540,824		
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	62,613,825	60,115,627		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0			
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	38,783,792	37,630,872		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0			
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 966,715				
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	16,937,022	17,735,234		
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	55,720,814	55,366,106		
	19 Revenue less expenses. Subtract line 18 from line 12	6,893,011	4,749,521		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	60,011,568	End of Year	63,172,332
	21 Total liabilities (Part X, line 26)	20,302,730	17,819,095		
	22 Net assets or fund balances. Subtract line 21 from line 20	39,708,838	45,353,237		

Part II Signature Block

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

Sign Here	Signature of officer <p align="center">RICK HANKEY</p> Type or print name and title	Date <p align="center">INTERIM PRES/CEO</p>
	Print/Type preparer's name <p>TIMOTHY M. WESTGATE, CPA</p>	Preparer's signature Date <p>05/12/23</p>
Paid Preparer Use Only	Firm's name ▶ PURVIS, GRAY & COMPANY, LLP 2347 SE 17TH STREET	Firm's EIN ▶ 59-0548468
	Firm's address ▶ Ocala, FL 34471	Phone no. 352-732-3872

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SUPPORTING RECOVERY, PROMOTING HEALTH, AND CREATING HOPE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ **47,373,635** including grants of \$) (Revenue \$ **12,324,338**)

SEE SCHEDULE O

4b (Code:) (Expenses \$ **2,740,907** including grants of \$) (Revenue \$ **2,598,037**)

LIFESTREAM PROVIDES SERVICES TO THE YOUTH IN OUR COMMUNITY VIA ITS COMPREHENSIVE ARRAY OF CHILDREN'S SERVICES INCLUDING INTERVENTION, OUTPATIENT AND ON-SITE TREATMENT. EACH PROGRAM IS DESIGNED TO MEET THE RIGOROUS STANDARDS OF LIFESTREAM'S FUNDING SOURCES WHICH ALSO INCLUDES INCORPORATING EBP OR EVIDENCED-BASED-PRACTICES AS DOCUMENTED IN LIFESTREAM'S FULLY INTEGRATED EHR OR ELECTRONIC HEALTH RECORD SYSTEMS. FOR FY 2022, 6,473 CHILDREN WERE SEEN FOR ALMOST 76,918 VISITS.

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

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **50,114,542**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1134		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	13	
1b	Enter the number of voting members included on line 1a, above, who are independent	12	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

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

**CAROL DOZIER, CPA
LEESBURG**

1616 S. 14TH STREET

FL 34748

352-315-7500

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JONATHAN CHERRY	40.00									
PRESIDENT & CEO	0.85	X		X			320,638	0	16,391	
(2) ABID DARR	40.00									
PSYCHIATRIST	0.00					X	311,496	0	18,348	
(3) THOMAS VALENTE	40.00									
MEDICAL DIRECTOR	0.00					X	257,228	0	15,071	
(4) MIGUEL CORREA	40.00									
PSYCHIATRIST	0.00					X	244,930	0	14,699	
(5) EDGAR WALKER	40.00									
PSYCHIATRIST	0.00					X	215,444	0	14,147	
(6) RICHARD WALLACE	40.00									
PSYCHIATRIST	0.00					X	191,240	0	10,378	
(7) CAROL DOZIER	40.00									
CHIEF FINANCIAL OFF.	0.00			X			128,219	0	5,823	
(8) DR. HEATHER BIGARD	0.50									
SECRETARY	0.10	X		X			0	0	0	
(9) BRUCE DUNCAN	0.50									
DIRECTOR	0.00	X					0	0	0	
(10) CLAIRE HEDGCOCK	0.50									
DIRECTOR	0.65	X					0	0	0	
(11) JENNIFER HILL	0.50									
DIRECTOR	0.20	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) PAUL M. JOHNS	0.50									
VICE CHAIR	0.10	X		X			0	0	0	
(13) DOUG CHILDERS, JR	0.50									
DIRECTOR	0.00	X					0	0	0	
(14) DR. CHARLES MOJOCK	0.50									
DIRECTOR	0.10	X					0	0	0	
(15) TIMOTHY MORRIS	0.50									
CHAIRMAN	0.20	X		X			0	0	0	
(16) FRANK PELOT	0.50									
DIRECTOR	0.85	X					0	0	0	
(17) BRUCE SAYLOR	0.50									
DIRECTOR	0.00	X					0	0	0	
(18) JON SIMPSON	0.50									
DIRECTOR	0.00	X					0	0	0	
(19) MICHAEL SLEAFORD	0.50									
TREASURER	0.20	X		X			0	0	0	
1b Subtotal							1,669,195		94,857	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							1,669,195		94,857	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 18**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
JAYKAY STAFFING PHILADELPHIA	P.O. BOX 823473 TEMP AGENCY SVC	524,076
GENOA HEALTHCARE MINNEAPOLIS	P.O. BOX 77030 PHARMACY SVC	360,630
MCKESSON DRUG ATLANTA	PO BOX 409521 PHARMACY SVC	283,966
STAFF AMERICA CINCINNATI	P.O. BOX 645005 TEMP AGENCY SVC	231,461
INTERNATIONAL NURSING LONDON	PO BOX 1235 TEMP AGENCY SVC	229,455

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 7**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	12,000				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	18,098				
	e Government grants (contributions)	1e	41,857,443				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,516,001				
	g Noncash contributions included in lines 1a-1f	1g	\$ 2,499,050				
	h Total. Add lines 1a-1f			44,403,542			
	Program Service Revenue	2a NET PATIENT REVENUE	Business Code	623990	14,181,694	14,181,694	
b OTHER OPERATING REVENUE			623990	740,681	740,681		
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f				14,922,375			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			117,117		117,117	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a		540,824			
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c		540,824			
	d Net rental income or (loss)			540,824		540,824	
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other		248,073		
		b Less: cost or other basis and sales exps.	7b		116,304		
		c Gain or (loss)	7c		131,769		
	d Net gain or (loss)			131,769		131,769	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
8a							
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			60,115,627	14,922,375	0	789,710	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	471,072	329,750	117,768	23,554
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	30,683,940	27,698,393	2,384,142	601,405
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	998,366	530,262	456,593	11,511
9 Other employee benefits	3,219,330	2,906,089	250,142	63,099
10 Payroll taxes	2,258,164	2,038,445	175,459	44,260
11 Fees for services (nonemployees):				
a Management				
b Legal	60,290	42,202	15,073	3,015
c Accounting	83,189	58,233	20,797	4,159
d Lobbying	102,600	92,340	8,208	2,052
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	818,025	736,222	65,442	16,361
12 Advertising and promotion	6,769	4,739	1,692	338
13 Office expenses	800,568	720,512	64,045	16,011
14 Information technology				
15 Royalties				
16 Occupancy	1,360,341	1,224,307	108,827	27,207
17 Travel	1,101,532	991,378	88,123	22,031
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,914	9,823	873	218
20 Interest	371,091	333,982	29,687	7,422
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,687,478	1,518,729	134,999	33,750
23 Insurance	2,259,261	2,033,335	180,741	45,185
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEDICAL AND PHARMACY	4,056,801	4,056,801		
b FOOD SERVICES	1,157,826	1,157,826		
c CONTRACT LABOR	1,040,362	1,040,362		
d REPAIRS AND MAINTENANCE	779,706	701,736	62,376	15,594
e All other expenses	2,038,481	1,889,076	119,862	29,543
25 Total functional expenses. Add lines 1 through 24e	55,366,106	50,114,542	4,284,849	966,715
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	22,135,322	1	12,011,852
	2 Savings and temporary cash investments	481,678	2	3,207,834
	3 Pledges and grants receivable, net	2,818,755	3	8,221,241
	4 Accounts receivable, net	2,986,443	4	3,225,345
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	565,317	8	426,628
	9 Prepaid expenses and deferred charges	1,131,887	9	2,300,069
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 49,652,193		
	b Less: accumulated depreciation	10b 22,193,461	25,989,072	10c 27,458,732
	11 Investments—publicly traded securities	2,656,982	11	4,989,237
	12 Investments—other securities. See Part IV, line 11	484,289	12	545,484
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	156,170	14	141,127
	15 Other assets. See Part IV, line 11	605,653	15	644,783
16 Total assets. Add lines 1 through 15 (must equal line 33)	60,011,568	16	63,172,332	
Liabilities	17 Accounts payable and accrued expenses	9,081,927	17	8,193,193
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	8,905,524	20	8,337,852
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	795,404	23	700,307
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,519,875	25	587,743
	26 Total liabilities. Add lines 17 through 25	20,302,730	26	17,819,095
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	39,708,838	27	45,353,237
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	39,708,838	32	45,353,237
33 Total liabilities and net assets/fund balances	60,011,568	33	63,172,332	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	60,115,627
2	Total expenses (must equal Part IX, column (A), line 25)	2	55,366,106
3	Revenue less expenses. Subtract line 2 from line 1	3	4,749,521
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	39,708,838
5	Net unrealized gains (losses) on investments	5	-22,573
6	Donated services and use of facilities	6	693,442
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	224,009
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	45,353,237

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2021

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization

LIFESTREAM BEHAVIORAL CENTER INC

Employer identification number

59-1561501

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	34,661,453	39,434,624	43,076,270	45,405,367	44,403,542	206,981,256
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	34,661,453	39,434,624	43,076,270	45,405,367	44,403,542	206,981,256
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						206,981,256

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	34,661,453	39,434,624	43,076,270	45,405,367	44,403,542	206,981,256
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	603,029	693,326	683,104	733,305	657,941	3,370,705
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						210,351,961
12 Gross receipts from related activities, etc. (see instructions)					12	77,260,334
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	98.40%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	98.27%
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

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

Name of the organization: LIFESTREAM BEHAVIORAL CENTER INC
Employer identification number: 59-1561501

Organization type (check one):

- Filers of: Form 990 or 990-EZ
Section: [X] 501(c)(3) (enter number) organization
[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation
[] 527 political organization
Form 990-PF
[] 501(c)(3) exempt private foundation
[] 4947(a)(1) nonexempt charitable trust treated as a private foundation
[] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- [X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

Name of organization

LIFESTREAM BEHAVIORAL CENTER INC

Employer identification number

59-1561501

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	LUTHERAN SERVICES FLORIDA, INC 9428 BAY MEADOWS RD, BLDG 3, STE 320 JACKSONVILLE FL 32256	\$ 22,966,093	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	KIDS CENTRAL, INC. 901 INDUSTRIAL DRIVE, SUITE 200 WILDWOOD FL 34785	\$ 4,311,924	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ECKERD CONNECT OF HILLSBOROUGH 9393 N FLORIDA AVE, SUITE 1100 TAMPA FL 33612	\$ 4,814,436	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	LAKE COUNTY BOARD OF COUNTY COMMISSI 315 WESTMAIN STREET TAVARES FL 32778	\$ 1,339,446	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	US DEPART OF HEALTH & HUMAN SERVICES 200 INDEPENDENCE AVENUE, SW WASHINGTON DC 20201	\$ 2,199,846	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE C
(Form 990)**

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ Complete if the organization is described below.
- ▶ Attach to Form 990 or Form 990-EZ.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

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

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

Name of organization LIFESTREAM BEHAVIORAL CENTER INC	Employer identification number 59-1561501
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		102,600
j Total. Add lines 1c through 1i			102,600
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

SCHEDULE C, PART II-B, LINE 1

TO PROVIDE REPRESENTATION BEFORE THE FLORIDA LEGISLATURE, COMMITTEES AND STATE AGENCIES TO ADVANCE THE ORGANIZATION'S MISSION IN LAKE, SUMTER AND CITRUS COUNTIES.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC

59-1561501

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

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

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

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

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

- a** Board designated or quasi-endowment ▶ %
 - b** Permanent endowment ▶ %
 - c** Term endowment ▶ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,271,332		1,271,332
b Buildings		33,994,470	11,707,072	22,287,398
c Leasehold improvements		3,260,397	1,894,232	1,366,165
d Equipment		11,125,994	8,592,157	2,533,837
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				27,458,732

Part VII Investments – Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) RESTRICTED CLIENT TRUST FUNDS	283,367
(3) BOA \$7M INTEREST RATE SWAP	168,750
(4) BOA \$10M INTEREST RATE SWAP	131,857
(5) BB&T INTEREST RATE SWAP	3,769
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	587,743

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

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2021

Open to Public Inspection

▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC

59-1561501

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input checked="" type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____%	<input checked="" type="checkbox"/>	
b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input checked="" type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____%	<input checked="" type="checkbox"/>	
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		<input checked="" type="checkbox"/>
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			2,856,385	2,944,267	0	0.00
b Medicaid (from Worksheet 3, column a)					0	0.00
c Costs of other means-tested government programs (from Worksheet 3, column b)					0	0.00
d Total. Financial Assistance and Means-Tested Government Programs			2,856,385	2,944,267	0	0.00
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			37,617,292		37,617,292	67.94
f Health professions education (from Worksheet 5)						0.00
g Subsidized health services (from Worksheet 6)					0	0.00
h Research (from Worksheet 7)					0	0.00
i Cash and in-kind contributions for community benefit (from Worksheet 8)					0	0.00
j Total. Other Benefits			37,617,292		37,617,292	67.94
k Total. Add lines 7d and 7j			40,473,677	2,944,267	37,617,292	67.94

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing					0	0.00
2 Economic development					0	0.00
3 Community support					0	0.00
4 Environmental improvements					0	0.00
5 Leadership development and training for community members					0	0.00
6 Coalition building					0	0.00
7 Community health improvement advocacy					0	0.00
8 Workforce development					0	0.00
9 Other					0	0.00
10 Total					0	0.00

Part III Bad Debt, Medicare, & Collection Practices

		Yes	No
Section A. Bad Debt Expense			
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1		X
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2 948,307		
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3 948,307		
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			
Section B. Medicare			
5 Enter total revenue received from Medicare (including DSH and IME)	5 740,144		
6 Enter Medicare allowable costs of care relating to payments on line 5	6 3,074,327		
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7 -2,334,183		
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other			
Section C. Collection Practices			
9a Did the organization have a written debt collection policy during the tax year?	9a		X
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b		

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
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11				
12				
13				

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest—see instructions)
How many hospital facilities did the organization operate during the tax year? **1**

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
X									LSB

1 LIFESTREAM BEHAVIORAL

2020 TALLY ROAD

LEESBURG FL 34748

WWW.LSBC.NET

4075

Part V Facility Information (continued)

Section B. Facility Policies and Practices

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group LSB

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

Community Health Needs Assessment

	Yes	No
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 If "Yes," indicate what the CHNA report describes (check all that apply):	X	
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA <u>19</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C		X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C		X
7 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply):	X	
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>WWW.LSBC.NET</u>		
b <input type="checkbox"/> Other website (list url):		
c <input type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy <u>22</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?		X
a If "Yes," (list url):		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		X
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? <u>\$</u>		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group LSB

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>150</u> % and FPG family income limit for eligibility for discounted care of <u>300</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input type="checkbox"/> Insurance status		
f	<input type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance?	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE STATEMENT-SCH H, PART V, SECTION C</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE STATEMENT-SCH H, PART V, SECTION C</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE STATEMENT-SCH H, PART V, SECTION C</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j	<input checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group LSB

	Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	X	
18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:		
a <input checked="" type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
f <input type="checkbox"/> None of these actions or other similar actions were permitted		
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged:	X	
a <input checked="" type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):		
a <input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)		
d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)		
e <input type="checkbox"/> Other (describe in Section C)		
f <input type="checkbox"/> None of these efforts were made		

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? If "No," indicate why:	X	
a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b <input type="checkbox"/> The hospital facility's policy was not in writing		
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d <input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

Name of hospital facility or letter of facility reporting group LSB

		Yes	No
22	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.		
a	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
c	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
d	<input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
23	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	23	X
	If "Yes," explain in Section C.		
24	During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	24	X
	If "Yes," explain in Section C.		

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

GROUP LSB, FACILITY 1, LIFESTREAM BEHAVIORAL - PART V, LINE 3E

SEE DISCLOSURE FOR SCHEDULE H, PART V, LINE 5 BELOW

GROUP LSB, FACILITY 1, LIFESTREAM BEHAVIORAL - PART V, LINE 5

LIFESTREAM CONDUCTED ITS NEEDS ASSESSMENT BY MEETING WITH COMMUNITY LEADERS, ATTENDING RELATED COMMUNITY FORUMS, SURVEYING COMMUNITY RESIDENTS AND PARTNERING WITH WELLCARE OF FLORIDA AND THE LAKE COUNTY AND SUMTER COUNTY DEPARTMENTS OF HEALTH AS THEY COMPLETED THEIR NEEDS ASSESSMENTS. THE NEEDS ASSESSMENT IS AVAILABLE TO THE PUBLIC ON THE LIFESTREAM WEBSITE.

GROUP LSB, FACILITY 1, LIFESTREAM BEHAVIORAL - PART V, LINE 16J

SCHEDULE H, PART V, LINES 16A - 16J:

FAP WEBSITE: [HTTPS://WWW.LSBC.NET/CONSUMER-INFORMATION/FINANCIAL-SERVICES/](https://www.lsbc.net/consumer-information/financial-services/)

Part V Facility Information (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? **34**

Name and address		Type of Facility (describe)
1	BEACON POINT - BLGS 1 & 3 717 SW MARTIN LUTHER KING AVE	OUTPATIENT
	OCALA FL 34471	
2	FACT / YAER 1017 W DIXIE AVE	OUTPATIENT
	LEESBURG FL 34748	
3	HOPE SPRINGS APARTMENTS 1103 BENTLEY RD.	RESIDENTIAL
	LEESBURG FL 34748	
4	HOPE HOUSE - GROVE II 11339 GROVE STREET	RESIDENTIAL
	LEESBURG FL 34788	
5	COMMUNITY SUPPORT BLD I & II 115 CITRUS AVE	OUTPATIENT
	EUSTIS FL 32726	
6	SUMTER OUTPATIENT CLINIC 119 N MARKET STREET	OUTPATIENT
	BUSHNELL FL 33513	
7	LAKE ACADEMY - E 1217 E. HUFFSTETLER RD.	SCHOOL
	EUSTIS FL 32726	
8	HOPE HOUSE - PUTNEY 12327 NORTH PUTNEY COURT	RESIDENTIAL
	LEESBURG FL 34788	
9	ADULT PREV / JAIL DIVERSION 1300 DUNCAN DR.	OUTPATIENT
	TAVARES FL 32778	
10	CHILD CTR - CITRUS 2417 & 2419 N LECANTO HWY	OUTPATIENT
	LECANTO FL 34461	

Part V Facility Information (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
11 HOPE HOUSE - PETERS DR 1318 PETERS DRIVE LEESBURG FL 34748	RESIDENTIAL
12 KCI CM - WILDWOOD 1601 W. GULF ATLANTIC HWY WILDWOOD FL 34785	OUTPATIENT
13 OUR TURNING POINT RANCH 19812 E 5TH AVE UMATILLA FL 32784	RESIDENTIAL
14 EUSTIS OUT PATIENT 201 MAGNOLIA AVE. EUSTIS FL 32736	OUTPATIENT
15 LAKE REGION HOUSE 2016 TALLY RD LEESBURG FL 34748	RESIDENTIAL
16 HOPE & RECOVERY 2018 TALLY ROAD LEESBURG FL 34748	RESIDENTIAL
17 LAKE ACADEMY - LEESBURG 2020 TALLY RD LEESBURG FL 34748	SCHOOL
18 SOUTH LAKE OUTPATIENT CLINIC 2140 N DON WICKHAM DRIVE CLERMONT FL 34711	OUTPATIENT
19 LEESBURG OUTPATIENT CLINIC / WINN 215 N 3RD STREET LEESBURG FL 34748	OUTPATIENT
20 CHILD TASC 225 NE 14TH ST. OCALA FL 34470	OUTPATIENT

Part V Facility Information (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
21 HOPE HOUSE - GROVE ST 24 S. GROVE STREET EUSTIS FL 32726	RESIDENTIAL
22 HEALTH DEPARTMENT 249 E COLLINS ST. UMATILLA FL 32784	OUTPATIENT
23 HOPE HOUSE - ESTES 34603 ESTES ROAD EUSTIS FL 32736	RESIDENTIAL
24 AIMS - LAKE BLD I & II 404 WEBSTER STREET LEESBURG FL 34748	DAY TREATMENT
25 PHOENIX HOUSE -NORTH AND SOUTH 411 S AND 427 S US 301 SUMTERVILLE FL 33585	RESIDENTIAL
26 HOPE HOUSE - BRIARCLIFF 420 BRIARCLIFF AVE EUSTIS FL 32726	RESIDENTIAL
27 ANTHONY HOUSE 6215 HOLLY STREET BLD I II III ZELLWOOD FL 32798	RESIDENTIAL
28 MAT OCOEE 1554 BOREN DRIVE OCOEE FL 34761	OUTPATIENT
29 ADULT CTR - CITRUS 1554 N MEADOWCREST BLVD CRYSTAL RIVER FL 34429	OUTPATIENT
30 CHILD CTR - HILLSBOROUGH 51 W FORT DADE AVE BROOKSVILLE FL 34601	OUTPATIENT

Part V Facility Information *(continued)*

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
31 ACCESS CENTER - CITRUS 6 REGINA BLVD	
BEVERLY HILLS FL 34461	OUTPATIENT
32 SOUTH LAKE OUTPATIENT CLINIC - CSU 2160 N DON WICKHAM DRIVE	
CLERMONT FL 34711	OUTPATIENT
33 KCI CM - TAVARES 1300 DUNCAN DR - BLDG B	
TAVARES FL 32778	OUTPATIENT
34 CITRUS - BLDG 2 3264 S LECANTO HWY	
LECANTO FL 34461	RESIDENTIAL

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

PART VI, LINE 2 - NEEDS ASSESSMENT

LIFESTREAM USES A VARIETY OF DATA SOURCES TO ASSESS THE HEALTHCARE NEEDS OF THE COMMUNITIES IT SERVES. MANY OF THESE REPORTS DRAW FROM INTERNAL SOURCES SUCH AS THE DAILY HOSPITAL CENSUS, OUTPATIENT CLINIC WAITING LISTS AND TIME FROM INITIAL CONTACT TO APPOINTMENT, PROGRAM WAITING LIST, CONSUMER SURVEYS AND POPULATION HEALTH DATA. THE AGENCY ALSO USES DATA FROM FEDERAL, STATE AND COUNTY AGENCIES RANGING FROM HHS AND ITS MANY ADMINISTRATIVE UNITS SUCH AS SAMHSA OR NIMH TO COUNTY DEPARTMENTS OF HEALTH, WHICH PRODUCE THE LOCAL PUBLIC HEALTH SYSTEM ASSESSMENT. THESE VARIOUS NEEDS ASSESSMENTS FEED INTO THE AGENCY'S STRATEGIC PLANNING PROCESS AND ALSO INFORM ITS RESOURCE DEVELOPMENT AND ANNUAL PLANNING EFFORTS. TWO RECENT EXAMPLES WERE THE DECISIONS TO EXPAND THE AGENCY'S INTEGRATED PRIMARY CARE CLINIC TO A THIRD LOCATION IN SOUTH LAKE COUNTY AND THE MOVE TO BECOME A CENTRAL RECEIVING FACILITY, WHICH INCLUDES THE ADDITION OF 10 DUALY LICENSED BAKER ACT/ADDICTIONS BEDS TO ITS 10 BED CRISIS STABILIZATION UNIT.

PART VI, LINE 3 - PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

AS PART OF THE COMPREHENSIVE INTAKE THAT IS COMPLETED FOR EACH PATIENT WHO IS ADMITTED TO LIFESTREAM'S HOSPITAL, AN ASSESSMENT IS MADE OF THE PATIENT'S NEED FOR ASSISTANCE. WHERE PRACTICAL, AGENCY STAFF REVIEW WITH CONSUMERS THE AGENCY'S FEE POLICIES AND SLIDING FEE SCALE, OPTIONS FOR FINANCIAL ASSISTANCE AND ELIGIBILITY REQUIREMENTS, AND LIFESTREAM'S BILLING AND COLLECTION PRACTICES. PATIENTS ARE CONTACTED AGAIN BEFORE OR UPON DISCHARGE BY THE HOSPITAL BUSINESS OFFICE WHO CONTINUE THE EDUCATION PROCESS, FURTHER REVIEWING WITH CONSUMERS OPPORTUNITIES FOR FINANCIAL ASSISTANCE AND PROVIDING CONSUMERS WITH INFORMATION ABOUT RESOURCES SUCH AS MEDICAID, MEDICARE OR SOAR. LIFESTREAM ALSO PARTICIPATES IN THE STATE OF FLORIDA ACCESS PROGRAM WHERE PATIENTS CAN USE PUBLIC COMPUTER TERMINALS TO REGISTER FOR A VARIETY OF BENEFIT PROGRAMS, SUCH AS MEDICAID.

PART VI, LINE 4 - COMMUNITY INFORMATION

FOR NEARLY 46 YEARS, LIFESTREAM STAFF AND VOLUNTEERS HAVE MADE THE PROMISE OF RECOVERY FROM SERIOUS MENTAL ILLNESS AND CHRONIC ADDICTION A REALITY FOR THOUSANDS OF CHILDREN, WOMEN AND MEN, REGARDLESS OF ABILITY TO PAY. THIS PAST YEAR, THE AGENCY ENABLED NEARLY 12,000 LAKE AND SUMTER

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

COUNTY RESIDENTS TO RECLAIM THEIR LIVES AND TAKE WHAT, FOR MANY, WAS THEIR FIRST STEP TOWARDS HOPE. FOR MANY OF THESE INDIVIDUALS, THE PATH TO RECOVERY WAS OPENED TO THEM BY THE NEARLY \$2 MILLION IN FREE OR REDUCED-COST SERVICES THAT LIFESTREAM PROVIDED. IN FACT, OVER HALF OF ALL THE VITAL, LIFE TRANSFORMING PROGRAMS THAT LIFESTREAM OFFERED WOULD NOT HAVE BEEN POSSIBLE WITHOUT AN AGENCY SUBSIDY RANGING FROM A FEW TO SEVERAL HUNDRED THOUSAND DOLLARS. IT'S BECAUSE OF LIFESTREAM'S UNWAVERING COMMITMENT TO ITS MISSION AS A NONPROFIT ORGANIZATION THAT IT HAS HISTORICALLY EXCEEDED FLORIDA'S HEALTH CARE RESPONSIBILITY ACT AND AGENCY FOR HEALTH CARE ADMINISTRATION CHARITY CARE REQUIREMENTS. IT'S ALSO WHY LIFESTREAM'S 550 EMPLOYEES AND NUMEROUS VOLUNTEERS ARE INVOLVED IN EVERY MAJOR COMMUNITY ORGANIZATION WITH LAKE AND SUMTER COUNTY AS BOARD OFFICERS AND MEMBERS.

PART VI, LINE 6 - AFFILIATED HEALTH CARE SYSTEM

N/A

PART VI, LINE 7 - STATE FILING OF COMMUNITY BENEFIT REPORT

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

FLORIDA**ADDITIONAL INFORMATION**

**PART I, LINE 6A - RELATED ORGANIZATION ANNUAL COMMUNITY BENEFIT REPORT
COMMUNITY BENEFIT REPORT IS AVAILABLE TO THE PUBLIC ON LIFESTREAM'S
WEBSITE.**

PART I, LINE 7 - COSTING METHODOLOGY EXPLANATION**COST TO CHARGE RATIO****PART III, LINE 4, BAD DEBT**

**ACCOUNTS RECEIVABLE FROM PATIENTS ARE REDUCED BY CONTRACTUAL ALLOWANCES
AND AN ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS. IN EVALUATING THE
COLLECTABILITY OF ACCOUNTS RECEIVABLE, THE CENTER ANALYZES HISTORICAL
TRENDS FOR EACH OF ITS MAJOR PAYER SOURCES. FOR ACCOUNTS RECEIVABLE
ASSOCIATED WITH SERVICES PROVIDED TO PATIENTS WHO HAVE THIRD-PARTY
COVERAGE, THE CENTER ANALYZES THE COLLECTABILITY OF THE RELATED
CONTRACTUALLY DUE AMOUNTS AS WELL AS ANALYZES THE COLLECTABILITY OF
CO-PAYS AND DEDUCTIBLES DUE FROM THE SPECIFIC PATIENTS RECEIVING THOSE
SERVICES. FOR ACCOUNTS RECEIVABLE ASSOCIATED WITH SELF-PAY PATIENTS,**

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

LIFESTREAM RECORDS SIGNIFICANT PROVISIONS FOR BAD DEBTS IN THE PERIOD IN WHICH THE SERVICE IS PERFORMED ON BOTH THE BASIS OF HISTORICAL TRENDS AS WELL AS SPECIFIC PATIENT RELATED COLLECTABILITY INFORMATION. MANAGEMENT REGULARLY REVIEWS DATA ABOUT ALL PAYER SOURCES OF REVENUES TO ESTIMATE THE APPROPRIATE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND THE PROVISION OF BAD DEBTS.

PART III, LINE 8 - ALLOWABLE MEDICARE COSTING METHODOLOGY

ANNUALLY, THE CENTER REVIEWS ITS GROSS CHARGE MASTER AND ANY RESULTING CHANGES ARE APPROVED BY ITS BOARD OF DIRECTORS. DIFFERENCES BETWEEN GROSS CHARGES AND CONTRACTUAL RATES, AS WELL AS THE DIFFERENCES BETWEEN GROSS CHARGES AND NEGOTIATED RATES, ARE WRITTEN OFF AT THE TIME OF SERVICE. DIFFERENCES BETWEEN CONTRACTUAL OR NEGOTIATED ACCOUNTS RECEIVABLE ALONG WITH CO-PAY, DEDUCTIBLE, AND SELF-PAY ACCOUNTS RECEIVABLE ARE FURTHER WRITTEN OFF AT THE TIME OF SERVICE TO THE ESTIMATED AMOUNTS COLLECTIBLE AS CHARGES AGAINST THE ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS. FURTHER COLLECTABILITY-RELATED ADJUSTMENTS TO ACCOUNTS RECEIVABLE ARE ALSO CHARGED AGAINST THE ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS FOR BAD DEBTS RESULTING AFTER ALL REASONABLE COLLECTION EFFORTS HAVE BEEN MADE.

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

ANNUALLY THE CENTER ALSO UPDATES ITS SLIDING FEE SCALES IN COORDINATION WITH THE ANNUAL PUBLICATION OF THE FEDERAL POVERTY GUIDELINES AND THE REQUIREMENTS OF CHAPTER 65E-14 OF THE FLORIDA ADMINISTRATIVE CODE. THE RESULTING SLIDING FEE DISCOUNTS AND CO-PAYS FOR QUALIFYING PATIENTS ARE REDUCED AT THE TIME OF SERVICE. THE INCREASE IN CHARITY CARE REPRESENTS THE INCREASE IN SERVICES TO INDIVIDUALS WHO DO NOT HAVE A THIRD-PARTY PAYER SOURCE OR EMPLOYMENT.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LIFESTREAM BEHAVIORAL CENTER INC

Employer identification number

59-1561501

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)									
<p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p>	2									
<p>3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>										
<p>a Receive a severance payment or change-of-control payment?</p>	4a	X								
<p>b Participate in or receive payment from a supplemental nonqualified retirement plan?</p>	4b	X								
<p>c Participate in or receive payment from an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	X								
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</p>										
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>										
<p>a The organization?</p>	5a	X								
<p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	5b	X								
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>										
<p>a The organization?</p>	6a	X								
<p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	6b	X								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III</p>	7	X								
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8	X								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JONATHAN CHERRY PRESIDENT & CEO	(i)	320,638	0	0	16,391	0	337,029	0
	(ii)	0	0	0	0	0	0	0
2 ABID DARR PSYCHIATRIST	(i)	311,496	0	0	18,348	0	329,844	0
	(ii)	0	0	0	0	0	0	0
3 THOMAS VALENTE MEDICAL DIRECTOR	(i)	257,228	0	0	15,071	0	272,299	0
	(ii)	0	0	0	0	0	0	0
4 MIGUEL CORREA PSYCHIATRIST	(i)	244,930	0	0	14,699	0	259,629	0
	(ii)	0	0	0	0	0	0	0
5 EDGAR WALKER PSYCHIATRIST	(i)	215,444	0	0	14,147	0	229,591	0
	(ii)	0	0	0	0	0	0	0
6 RICHARD WALLACE PSYCHIATRIST	(i)	191,240	0	0	10,378	0	201,618	0
	(ii)	0	0	0	0	0	0	0
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

PART III - OTHER ADDITIONAL INFORMATION

THE COMPENSATION OF THE CHIEF EXECUTIVE OFFICER IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS OF THE ORGANIZATION, PROVIDED THAT PERSONS WITH CONFLICTS OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT AT ISSUE ARE NOT INVOLVED. COMPENSATION IS REVIEWED USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SUITED ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING WITH RESPECT TO THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

LIFESTREAM BEHAVIORAL CENTER INC

Employer identification number
59-1561501

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A CITY OF LEESBURG, FLORIDA	59-6000362	2000000000	09/27/18	10,000,000	SEE PART VI		X		X		X
B											
C											
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	5,827,692							
2 Amount of bonds legally defeased								
3 Total proceeds of issue	10,000,000							
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds	175,381							
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds								
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion								
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X						
16 Has the final allocation of proceeds been made?	X							
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

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

Schedule K (Form 990) 2021

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)? ..		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period? ..		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE K - PURPOSE OF ISSUE DESCRIPTION
CITY OF LEESBURG, FLORIDA
(I) RETIREMENT OF OLD DEBT, (II) FINANCING A PORTION OF THE COSTS OF THE CONSTRUCTION OF A NEW CRISIS STABILIZATION UNIT, AND (III) PAYING CERTAIN FEES AND EXPENSES RELATING TO THE ISSUANCE AND SALE OF THE BOND.

SCHEDULE K - ADDITIONAL INFORMATION
CITY OF LEESBURG, FLORIDA
NAME OF ISSUE: HEALTHCARE FACILITIES REFUNDING AND REVENUE BONDS, SERIES 2018 (LIFESTREAM BEHAVIORAL HEALTH, INC. PROJECT)

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open To Public Inspection

Employer identification number

59-1561501

LIFESTREAM BEHAVIORAL CENTER INC

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

1	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							▶ \$						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No
(1) ERNIE MORRIS ENTERPRISES, LLC	BUSINESS	969,369	PURCHASE SUPPLIES		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE L, PART V - ADDITIONAL INFORMATION

A BOARD MEMBER IS AN OFFICER OF THE BUSINESS LISTED IN PART IV. THE ORGANIZATION PURCHASES OFFICE SUPPLIES AND FURNITURE AT ARMS LENGTH.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0074

2021

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

LIFESTREAM BEHAVIORAL CENTER INC

Employer identification number

59-1561501

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art— Works of art				
2 Art— Historical treasures				
3 Art— Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies	X	28220	2,499,050	FMV
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

29

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

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

SCHEDULE M - SUPPLEMENTAL INFORMATION

LINE 25B - AMOUNT ON THIS LINE REPRESENTS THE NUMBER OF ITEMS CONTRIBUTED.

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC**59-1561501****FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT**

(1) THE FLORIDA STATE LEGISLATURE RECOGNIZED LIFESTREAM'S COMMITMENT TO EXCELLENCE BY AWARDING RECURRING FUNDING TO THE AGENCY'S INNOVATIVE 16 BED RESIDENTIAL PROGRAM "ROAD TO HOME", WHICH HELPS INDIVIDUALS TRANSITION FROM COSTLY STATE LONG TERM PSYCHIATRIC HOSPITALS TO THEIR LOCAL COMMUNITY. (2) LIFESTREAM ESTABLISHED THE FIRST OF ITS KIND MEDICATION ASSISTED TREATMENT FOR CONSUMERS STRUGGLING WITH DRUG AND ALCOHOL ADDICTIONS. THE FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES AND THE FLORIDA ALCOHOL AND DRUG ABUSE ASSOCIATION SELECTED LIFESTREAM TO PROVIDE MEDICATION ASSISTED THERAPY TO PERSONS WITH SUBSTANCE ABUSE DISORDERS WHO ARE ALSO INVOLVED WITH THE CRIMINAL JUSTICE SYSTEM. (3) WHEN THE JUVENILE TREATMENT ALTERNATIVES FOR SAFER COMMUNITIES (TASC) PROGRAM FOR THE FIVE COUNTIES IN JUDICIAL CIRCUIT 5 WAS ABOUT TO CLOSE, LUTHERAN SERVICES OF FLORIDA TURNED TO LIFESTREAM TO KEEP THIS VITAL SERVICE GOING AND GROWING. (4) THE FEDERAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICE ADMINISTRATION ACKNOWLEDGED LIFESTREAM AS A NATIONAL LEADER IN INTEGRATED PRIMARY/BEHAVIORAL HEALTH CARE BY AWARDING IT A SECOND GRANT TO OPEN AN INTEGRATED BEHAVIORAL HEALTH/PRIMARY CARE CLINIC IN CLERMONT, FL. THE CLINIC WAS AWARDED STATE FUNDING AS WELL TO REDUCE HOSPITAL AND EMERGENCY ROOM ADMISSION RATES BY PROVIDING PRIMARY CARE AND CARE COORDINATION SERVICES TO INDIVIDUALS WITH SEVERE AND CHRONIC MENTAL ILLNESS. (5) LIFESTREAM OPENED A VITAL FIFTEEN BED RESIDENTIAL PROGRAM AT ANTHONY HOUSE TO CARE FOR PREGNANT AND POST-PARTUM WOMEN WITH SUBSTANCE USE DISORDERS AND THEIR CHILDREN. (6) LIFESTREAM PARTNERS WITH THE EUSTIS COMMUNITY FOUNDATION TO ESTABLISH THE OPEN DOOR, A DAY SHELTER FOR

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC**59-1561501**

HOMELESS PERSONS LIVING IN THE EUSTIS AREA. THE PROGRAM SERVES AN AVERAGE OF 25 HOMELESS INDIVIDUALS AND FAMILY MEMBERS DAILY. (7) THE LIFESTREAM LAKE ACADEMIES CONTINUE THEIR LONG PARTNERSHIP WITH THE LAKE COUNTY SCHOOL BOARD TO SERVE YOUNGSTERS WITH SERIOUS EMOTIONAL AND BEHAVIORAL DISORDERS. THE ACADEMIES INVOLVE KIDS' FAMILIES AS WELL THROUGH THE STRONG UNITED RESILIENT FAMILIES (SURF) PROGRAM, AN EDUCATIONAL AND SKILLS BASED PARENTING PROGRAM RECOGNIZED NATIONALLY AS BOTH A BEST AND EVIDENCE BASED PRACTICE. (8) THE NATIONAL COUNCIL ON BEHAVIORAL HEALTH SELECTED LIFESTREAM TO LEAD THE WAY AS A LEARNING COMMUNITY IN THE CESSATION OF TOBACCO USE BY CONSUMERS AND STAFF. BY THE END OF THE YEAR, ALL LIFESTREAM CAMPUSES AND FACILITIES HAD BEEN DESIGNATED TOBACCO FREE. (9) LIFESTREAM WAS SELECTED BY ITS MANAGING ENTITY TO LEAD ITS ZERO SUICIDE INITIATIVE TO ELIMINATE TEEN SUICIDES THROUGH EDUCATION, IMPROVED SCREENING, EARLY INTERVENTION AND CARE COORDINATION. (10) LIFESTREAM'S ONGOING EFFORTS TO IMPROVE ITS CONSUMERS' EXPERIENCE AND HEALTH OUTCOMES WHILE SIMULTANEOUSLY LOWERING COSTS LED TO THE CREATION OF PROGRESS HEALTH SYSTEMS, INC., A NONPROFIT HEALTH SYSTEM DESIGNED TO HELP AFFILIATES INCREASE REVENUES AND REDUCE COSTS IN ORDER TO BETTER SERVE INDIVIDUALS WITH MENTAL ILLNESS AND SUBSTANCE USE DISORDERS IN LAKE, SUMTER, MARION, CITRUS, ORANGE, OSCEOLA, AND HERNANDO COUNTIES IN CENTRAL FLORIDA.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 BOARD MEMBERS ARE PROVIDED A DRAFT COPY OF THE FORM 990 FOR REVIEW, CHANGES NOTED BY MEMBERS ARE MADE IF NECESSARY, AND THE FINAL FORM 990 IS THEN FILED UPON SIGNATURE OF AN AUTHORIZED OFFICER.

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC**59-1561501**

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

EACH DIRECTOR, OFFICER AND MANAGEMENT STAFF MEMBER SHALL SIGN ANNUALLY A STATEMENT THAT AFFIRMS THE FOLLOWING: 1) THEY HAVE RECEIVED COPY OF CONFLICTS OF INTEREST POLICY 2) HAVE READ AND UNDERSTOOD 3) HAVE AGREED TO COMPLY WITH THE PROCEDURE 4) UNDERSTAND LIFESTREAM MUST ENGAGE ONLY IN ITS EXEMPT PURPOSE ACTIVITIES. IF THERE IS REASONABLE CAUSE TO BELIEVE THEY HAVE FAILED TO DISCLOSE, AN INVESTIGATION MAY BE WARRANTED.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE COMPENSATION OF THE CHIEF EXECUTIVE OFFICER AND KEY EMPLOYEES IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS OF THE ORGANIZATION, PROVIDED THAT PERSONS WITH CONFLICTS OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT AT ISSUE ARE NOT INVOLVED. COMPENSATION IS REVIEWED USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SUITED ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING WITH RESPECT TO THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENT.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

THE COMPENSATION OF THE CHIEF EXECUTIVE OFFICER AND KEY EMPLOYEES IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS OF THE ORGANIZATION, PROVIDED THAT PERSONS WITH CONFLICTS OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT AT ISSUE ARE NOT INVOLVED. COMPENSATION IS REVIEWED USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SUITED ORGANIZATIONS. THERE IS CONTEMPORANEOUS DOCUMENTATION AND RECORD KEEPING

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC

59-1561501

**WITH RESPECT TO THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION
ARRANGEMENT.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCS, POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON
REQUEST FOR A REASONABLE COPYING CHARGE.**

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

CHANGE IN FAIR VALUE OF INTEREST	\$	0
RATE SWAP LIABILITY	\$	917,451
DONATED SERVICES AND USE OF FACILITIES	\$	-693,442
TOTAL	\$	224,009

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

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

Name of the organization

LIFESTREAM BEHAVIORAL CENTER INC

Employer identification number

59-1561501

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) LIFESTREAM BEHAVIORAL CENTER FOUND. PO BOX 491000 59-2976392 LEESBURG FL 34749	FUNDRAISIN	FL	501C3	10	LIFESTREAM		X
(2) LAKE REGION HOMES, INC. PO BOX 491000 59-2411947 LEESBURG FL 34749	APTS FOR	FL	501C3	12A	LIFESTREAM	X	
(3) ANTHONY HOUSE PO BOX 491000 59-2944839 LEESBURG FL 34749	HOMELESS S	FL	501C3	10	LIFESTREAM	X	
(4)							
(5)							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) LAKE REGION HOMES, INC	A	12,241	IMPUTED INTEREST
(2) ANTHONY HOUSE, INC	L		AMOUNT NOT DETERMINED
(3) LAKE REGION HOMES, INC	L		AMOUNT NOT DETERMINED
(4) LAKE REGION HOMES, INC	Q	27,611	COST
(5) LIFESTREAM BEHAVIORAL CTR FOUNDATIO	C	18,098	COST
(6) LIFESTREAM BEHAVIORAL CTR FOUNDATIO	L		AMOUNT NOT DETERMINED

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

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

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

2022

LifeStream Behavioral Center, Inc. and
Subsidiaries

Consolidated Financial Statements
and Independent Auditor's Report

June 30, 2022

**LIFESTREAM BEHAVIORAL
CENTER, INC.
AND
SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2022

Audited Financial Statements

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of LifeStream Behavioral Center, Inc. (a non-profit organization) and Subsidiaries (collectively, the Center) which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years 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 Center as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 Center 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 opinions.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Center's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa

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Members of American and Florida Institutes of Certified Public Accountants
An Independent Member of the BDO Alliance USA

Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

INDEPENDENT AUDITOR'S REPORT

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 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 Center'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 Center'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 accompanying schedule of expenditures of federal awards, 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 other supplementary information on pages 28-36 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 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

Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/22

Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

INDEPENDENT AUDITOR'S REPORT

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 is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standard*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, on our consideration of the Center'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 Center'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 Center's internal control over financial reporting and compliance.



March 31, 2023
Ocala, Florida

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

	2022	2021
Current Assets		
Cash and Cash Equivalents	\$ 15,265,951	\$ 22,488,550
Restricted Cash with Fiscal Agent	560,000	560,000
Accounts Receivable from Patients, Net of Contractual Allowances and Allowances for Uncollectible Accounts of \$3,850,173 in 2022 and \$1,551,342 in 2021	3,222,846	2,989,763
Public Support Receivables	8,223,741	2,815,435
Inventory	426,628	565,317
Prepaid Expenses and Other Current Assets	2,366,126	1,197,940
Total Current Assets	30,065,292	30,617,005
Restricted Deposits	92,962	86,950
Investments, Fair Value	5,218,294	2,924,661
Investments, Cost and Equity	545,484	484,289
Property and Equipment, Net	27,769,486	26,317,106
Total Assets	63,691,518	60,430,011

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable	1,095,755	1,473,289
Current Maturities of Long-Term Debt	708,161	678,320
Unearned Revenues and Grant Reserve	3,382,963	4,285,425
Accrued Salaries and Other Current Liabilities	4,003,198	3,625,880
Total Current Liabilities	9,190,077	10,062,914
Other Liabilities		
Note Payable, Less Current Maturities	8,378,602	9,071,720
Interest Rate Swap	304,375	1,221,827
Total Other Liabilities	8,682,977	10,293,547
Total Liabilities	17,873,054	20,356,461
Net Assets		
Without Donor Restrictions	45,140,417	39,451,015
With Donor Restrictions	678,047	622,535
Total Net Assets	45,818,464	40,073,550
Total Liabilities and Net Assets	\$ 63,691,518	\$ 60,430,011

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Public Support and Revenue		
Public Support:		
Federal Grants	\$ 21,965,680	\$ 18,994,027
Net State Grants	13,445,655	12,553,742
Local Grants	6,653,690	10,433,527
Total	42,065,025	41,981,296
Other Public Contributions	458,892	404,281
Contributions of Non-Financial Assets	2,561,643	3,483,794
Total Public Support	45,085,560	45,869,371
Revenue:		
Net Patient Service Revenue	14,181,694	15,524,456
Rent Revenue - HUD Project	28,644	31,656
Investment Income	55,887	503,467
Other Revenue	1,602,225	1,778,779
Total Revenue	15,868,450	17,838,358
Total Public Support and Revenue	60,954,010	63,707,729
Net Assets Released from Restriction		
Satisfaction of Purpose Restrictions	18,231	67,590
Total Operating Revenues and Other Additions	60,972,241	63,775,319
Expenses		
Direct Program Services:		
Adult Mental Health	39,905,288	37,318,514
FED SAMH CCBHC	1,135,055	-
FED SAMH CMHC	228,498	-
Exceptional Education	-	2,734,490
Community Housing	227,127	604,999
Child Welfare Services	8,288,864	9,583,129
Jail Diversion Services	979,805	838,613
Lake Region Homes, Inc.	87,002	80,643
Anthony House, Inc.	12,441	17,895
Total Direct Program Services	50,864,080	51,178,283
Support Services:		
Administrative and General	2,197,265	2,921,657
Other Support Services	3,097,647	2,276,294
Lifestream Foundation, Events and Awards for Fundraising	41,298	71,479
Total Support Services	5,336,210	5,269,430
Total Expenses	56,200,290	56,447,713
Changes in Net Assets Without Donor Restrictions	\$ 4,771,951	\$ 7,327,606

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Without Donor Restrictions, Beginning of Year	\$ 39,451,015	\$ 31,538,281
Change in Net Assets Without Donor Restrictions	4,771,951	7,327,606
Other		
Change in Fair Value of Interest Rate Swap Liability	<u>917,451</u>	<u>585,128</u>
Without Donor Restrictions, End of Year	<u>\$ 45,140,417</u>	<u>\$ 39,451,015</u>
With Donor Restrictions		
Beginning of Year	\$ 622,535	\$ 600,503
Contributions	73,743	89,622
Net Assets Released from Restriction	<u>(18,231)</u>	<u>(67,590)</u>
With Donor Restrictions, End of Year	<u>\$ 678,047</u>	<u>\$ 622,535</u>
Total Change in Net Assets	<u>\$ 5,744,914</u>	<u>\$ 7,934,766</u>

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services					
	Adult Mental	FED SAMH	FED SAMH	Community	Child	Jail
	Health	CCBHC	CMHC	Housing	Welfare Svcs	Diversion Svcs
Functional Expenses						
Salaries	\$ 17,837,753	\$ 733,670	\$ 164,914	\$ 59,617	\$ 5,594,756	\$ 247,909
Fringe	4,499,729	128,651	23,669	13,263	1,212,189	75,801
Building Occupancy	2,684,939	115,917	4,602	75,040	132,600	44,762
Professional Services	1,869,880	16,780	5,225	4,858	53,959	89,088
Travel	264,799	6,693	3,647	400	244,736	4,175
Equipment Costs	771,201	12,870	-	-	184,638	2,894
Food Services	1,348,853	34	-	-	3,037	104
Medical and Pharmacy	4,022,776	419	-	-	1,253	1,625
Subcontracted Services	2,155,011	-	-	-	2,188	-
Insurance	1,280,455	45,122	4,910	6,239	434,216	17,491
Interest	330,212	12,887	-	-	24,232	3,762
Operating Supplies and Expense	1,415,446	11,416	17,969	6,717	255,107	464,540
Depreciation and Amortization	1,374,153	50,596	3,562	60,993	145,953	15,154
Donated Items	50,081	-	-	-	-	12,500
Foundation Events and Awards	-	-	-	-	-	-
Total Functional Expenses	\$ 39,905,288	\$ 1,135,055	\$ 228,498	\$ 227,127	\$ 8,288,864	\$ 979,805

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

Program Services			Support Services				June 30, 2022
Lake Region Homes, Inc.	Anthony House, Inc.	Program Total	Admin and General	Other Support Services	Lifestream Behavioral Foundation, Inc.	Support Total	
\$ -	\$ -	\$ 24,638,619	\$ 2,664,235	\$ 1,652,427	\$ -	\$ 4,316,662	\$ 28,955,281
-	-	5,953,302	544,426	519,046	-	1,063,472	7,016,774
21,783	-	3,079,643	(1,133,817)	185,532	-	(948,285)	2,131,358
-	-	2,039,790	(383,067)	276,629	8,729	(97,709)	1,942,081
-	-	524,450	89,636	87,644	-	177,280	701,730
-	-	971,603	49,393	34,244	-	83,637	1,055,240
-	-	1,352,028	7,759	9,507	-	17,266	1,369,294
-	-	4,026,073	2,130	28,345	-	30,475	4,056,548
-	-	2,157,199	-	4,541	-	4,541	2,161,740
21,938	-	1,810,371	47,640	31,503	-	79,143	1,889,514
18,221	-	389,314	-	-	-	-	389,314
23,606	279	2,195,080	280,551	261,168	1,227	542,946	2,738,026
1,454	12,162	1,664,027	28,379	7,061	1,492	36,932	1,700,959
-	-	62,581	-	-	-	-	62,581
-	-	-	-	-	29,850	29,850	29,850
<u>\$ 87,002</u>	<u>\$ 12,441</u>	<u>\$ 50,864,080</u>	<u>\$ 2,197,265</u>	<u>\$ 3,097,647</u>	<u>\$ 41,298</u>	<u>\$ 5,336,210</u>	<u>\$ 56,200,290</u>

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services					Lake
	Adult Mental Health	Exceptional Education	Community Housing	Child Welfare Svcs	Jail Diversion Svcs	Region Homes, Inc.
Functional Expenses						
Salaries	\$ 18,263,975	\$ 1,347,563	\$ 130,175	\$ 6,818,158	\$ 377,792	\$ -
Fringe	3,940,143	325,986	28,186	1,452,463	96,556	-
Building Occupancy	2,249,723	279,271	173,514	169,565	38,870	22,007
Professional Services	1,887,551	250,194	15,343	34,727	85,057	-
Travel	264,981	10,337	133	212,322	4,200	-
Equipment Costs	148,026	48,180	3,609	108,805	1,304	-
Food Services	1,260,760	2,259	744	1,924	-	-
Medical and Pharmacy	4,884,126	48	-	117	1,443	-
Subcontracted Services	1,046,118	-	-	16,523	-	-
Insurance	948,455	144,303	20,158	395,882	19,231	22,883
Interest	244,306	61,556	20,760	22,810	4,293	19,600
Operating Supplies and Expense	1,220,929	59,383	51,219	236,288	167,112	13,120
Depreciation and Amortization	926,907	205,410	141,750	113,545	23,255	3,033
Donated Items	32,514	-	19,408	-	19,500	-
Foundation Events and Awards	-	-	-	-	-	-
Total Functional Expenses	\$ 37,318,514	\$ 2,734,490	\$ 604,999	\$ 9,583,129	\$ 838,613	\$ 80,643

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

Program Services		Support Services					June 30, 2021
Anthony House, Inc.	Program Total	Admin and General	Other Support Services	Lifestream Behavioral Foundation, Inc.	Support Total		
\$ -	\$ 26,937,663	\$ 1,732,485	\$ 1,663,601	\$ -	\$ 3,396,086	\$ 30,333,749	
-	5,843,334	477,738	214,703	-	692,441	6,535,775	
-	2,932,950	129,331	50,712	-	180,043	3,112,993	
-	2,272,872	223,437	71,435	400	295,272	2,568,144	
-	491,973	29,224	38,765	-	67,989	559,962	
-	309,924	24,209	9,512	-	33,721	343,645	
-	1,265,687	753	1,135	-	1,888	1,267,575	
-	4,885,734	70,793	1,399	-	72,192	4,957,926	
-	1,062,641	1,462	252	-	1,714	1,064,355	
-	1,550,912	20,746	4,208	-	24,954	1,575,866	
-	373,325	1,699	-	-	1,699	375,024	
267	1,748,318	164,795	220,572	1,170	386,537	2,134,855	
17,628	1,431,528	44,985	-	941	45,926	1,477,454	
-	71,422	-	-	-	-	71,422	
-	-	-	-	68,968	68,968	68,968	
<u>\$ 17,895</u>	<u>\$ 51,178,283</u>	<u>\$ 2,921,657</u>	<u>\$ 2,276,294</u>	<u>\$ 71,479</u>	<u>\$ 5,269,430</u>	<u>\$ 56,447,713</u>	

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows from Operating Activities		
Change in Net Assets	\$ 5,744,914	\$ 7,934,766
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by Operating Activities:		
Depreciation and Amortization	1,717,627	1,477,454
(Gain) Loss on Sale of Fixed Assets	-	3,260
Change in Value of Interest Rate Swap	(917,452)	(585,128)
Change in:		
Accounts Receivable from Patients	(233,083)	65,482
Public Support Receivables	(5,408,306)	(192,024)
Prepaid Expenses, Inventory, and Other Current Assets	(1,029,497)	299,659
Accounts Payable	(377,534)	(759,931)
Accrued Salaries and Other Current Liabilities	377,318	(212,053)
Unearned Revenue	(902,462)	3,426,650
Net Cash Provided by (Used in) Operating Activities	(1,028,475)	11,458,135
Cash Flows from Investing Activities		
Purchase of Property and Equipment	(3,286,424)	(3,355,623)
Proceeds from Sale of Fixed Assets	131,460	17,892
Proceeds (Purchase) of Investments	(2,354,828)	(650,043)
Net Cash Provided by (Used in) Investing Activities	(5,509,792)	(3,987,774)
Cash Flows from Financing Activities		
Repayment of Debt	(678,320)	(649,138)
Net Cash Provided by (Used in) Financing Activities	(678,320)	(649,138)
Net Increase (Decrease) in Cash and Cash Equivalents	(7,216,587)	6,821,223
Cash and Cash Equivalents, Beginning of Year	23,135,500	16,314,277
Cash and Cash Equivalents, End of Year	\$ 15,918,913	\$ 23,135,500
<u>Shown in the Financial Statements as:</u>		
Cash and Cash Equivalents	\$ 15,265,951	\$ 22,488,550
Restricted Cash with Fiscal Agent	560,000	560,000
Restricted Cash	92,962	86,950
Total	\$ 15,918,913	\$ 23,135,500
<u>Supplemental Disclosure of Cash Flow Information</u>		
Cash Paid During the Year for Interest	\$ 389,314	\$ 375,024

The auditor's report and accompanying notes are an integral part of these consolidated financial statements.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

A. - Reporting Entity and Related Organizations

Organization and Purpose—Lake/Sumter Community Mental Health Center, Inc. was formed to provide comprehensive alcohol, drug abuse, and mental health services to the residents of Lake and Sumter Counties in 1971. Effective November 1, 1993, the name was changed to LifeStream Behavioral Center, Inc. (LifeStream). LifeStream provides acute inpatient psychiatric and substance abuse disorder care in its hospital facilities and a comprehensive array of residential, case management, psychiatric and therapy services, exceptional education schooling, and homeless services throughout Lake, Sumter, Marion, Citrus, Hillsborough, and Orange Counties. LifeStream is a not-for-profit corporation licensed in the State of Florida and is accredited by the Commission on Accreditation of Rehabilitation Facilities.

The accompanying consolidated financial statements include the assets, liabilities, net assets, and financial activities of three related entities: Lake Region Homes, Inc. (LRH), LifeStream Behavioral Center Foundation, Inc. (the Foundation), and Anthony House, Inc. The consolidated entity is referred to as the Center throughout the financial statements.

LRH, a non-profit corporation, was established for the purpose of constructing and operating a living facility used exclusively for clients of LifeStream. The facility was constructed from the proceeds of a Department of Housing and Urban Development (HUD) Section 202 mortgage and is subsidized from HUD Section 8 housing allowances.

The Foundation was established in 1989. The Foundation is a not-for-profit corporation and was formed for the purpose of providing additional funds for LifeStream's facilities and services. Certain members of the Board of Directors (the Board) of LifeStream also serve on the Board of the Foundation.

Anthony House, Inc. is a not-for-profit corporation and was formed for the purpose of providing shelter and rehabilitative services for the homeless. Anthony House, Inc. was acquired by LifeStream on June 9, 2010.

B. - Summary of Significant Accounting Policies

Basis of Accounting—These financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The consolidated financial statements present the financial position, activities, changes in net assets, and cash flows of LifeStream, the Foundation, LRH, and Anthony House, Inc. Significant inter-organizational transactions and balances between the entities have been eliminated.

The costs related to the administration of the Center's programs are summarized in the consolidated statements of activities. Personnel and operating expenses that are associated with a specific program are charged directly to that program. Personnel and operating expenses that benefit more than one program are allocated to the various programs based on the relative benefit provided. Administrative expenses represent indirect costs of administrating these programs.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Financial Statement Presentation—The Center presents its financial statements under *Accounting Standards Codification (ASC) 958-205*. The Center is required to report information regarding its financial position and activities according to two classes of net assets as follows:

- Without Donor Restrictions
- With Donor Restrictions

Without Donor Restrictions

Net assets that are not subject to, or no longer subject to, donor-imposed stipulations.

With Donor Restrictions

Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Center and/or the passage of time or purpose. When a restriction expires, with donor restriction assets are reclassified to without donor restrictions, and reported in the consolidated statement of activities as net assets released from restrictions.

Revenues are reported as increases in without donor restrictions unless they are restricted by donor-imposed stipulations. Expenses are generally reported as decreases in without donor restrictions. With donor restrictions revenue received and expended during the same fiscal year is recorded as without donor restrictions revenue and expense in the consolidated statement of activities.

Use of Estimates—The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents—The Center considers cash and cash equivalents to include cash deposits, certificates of deposits, and money market accounts, which are treated as cash equivalents in the consolidated statement of cash flows.

Investments—The Center uses a fair value hierarchy established by U.S. GAAP that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels in the fair value hierarchy are:

- **Level 1**—Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.
- **Level 2**—Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full-term of the assets or liabilities.
- **Level 3**—Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (that is, the inputs are supported by little or no market activity).

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

A financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

Inventories—Inventories of supplies are stated at the lower of cost or market determined by the first-in, first-out method.

Restricted Deposits—Under regulatory agreement, LRH is required to set aside amounts for the replacement of property and other LRH expenditures approved by HUD. HUD-restricted deposits, which were \$24,433 and \$63,926 at June 30, 2022 and 2021, respectively, are held in separate accounts and generally are not available for operating purposes. LifeStream and LRH also hold restricted security deposits of \$68,529 and \$23,024 at June 30, 2022 and 2021, respectively.

Intangible Assets—Intangible assets consist of costs associated with obtaining certificates of need and are being amortized by the straight-line method over the terms of either 10 to 40 years or the related notes payable.

Property and Equipment—Property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated market value on the date of contribution. Expenditures which equal or exceed \$1,000 that materially increase values, change capacities, or extend useful lives are capitalized, as are interest costs during the period of construction for such expenditures.

Interest Rate Swap—The Center has adopted ASC 815, *Derivatives and Hedging*. This codification establishes accounting and reporting standards requiring that derivative instruments be recorded at fair value and included in the consolidated statement of financial position as assets or liabilities. The Center uses interest rate swaps to manage risks related to interest rate movements. Interest rate swap contracts are reported at fair value.

Public Support—Public support revenue from government grants is recorded based upon the terms of the grantor allotment, which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of services rendered. Such revenue is subject to audit by the grantor and, if the examination results in a deficiency of allowable expenses, the Center will be required to refund any deficiencies. Management is of the opinion that all monies recognized as public support have been earned as of June 30, 2022. These amounts are reflected as without donor restrictions as the amounts are received and expended in the same year.

Accounts Receivable—Accounts receivable from patients are reduced by contractual allowances and an allowance for uncollectable accounts. In evaluating the collectability of accounts receivable, the Center analyzes historical trends for each of its major payer sources. For accounts receivable associated with services provided to patients who have third-party coverage, the Center analyzes the collectability of the related contractually due amounts as well as analyzes the collectability of co-pays and deductibles due from the specific patients receiving those services. For accounts receivable associated with self-pay patients, the Center records significant provisions for bad debts in the period in which the service is performed on both the basis of historical trends as well as specific patient-related collectability information. Management regularly reviews data about all payer sources of revenues to estimate the appropriate allowance for doubtful accounts and the provision of bad debts.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Annually, the Center reviews its gross charge master and any resulting changes are approved by the Board. Differences between gross charges and contractual rates, as well as the differences between gross charges and negotiated rates, are written off at the time of service. Differences between contractual or negotiated accounts receivable, along with co-pay, deductible, and self-pay accounts receivable, are further written off at the time of service to the estimated amounts collectable as charges against the allowable for uncollectable accounts. Further collectability related adjustments to accounts receivable are also charged against the allowable for uncollectable accounts for bad debts resulting after all reasonable collection efforts have been exhausted.

Net Patient Service Revenue—Net patient service revenue is reported at the net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Patient service revenue for private pay services is recorded on a sliding fee scale. 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.

Charity Care—Under the charity care policy, which is based upon federal poverty guidelines, the Center provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Center does not pursue collection of amounts determined to qualify as charity care, it is not reported as revenue. Unreimbursed charity care provided is excluded from gross patient service revenue. Such unreimbursed charges include PCU inpatient care and amounted to \$4,040,862 and \$3,331,574 for the years ended June 30, 2022 and 2021, respectively.

Annually, the Center also updates its sliding fee scale in coordination with the annual publication of the Federal Poverty Guidelines and the requirements of Chapter 65e-14, *Florida Administrative Code*. The resulting sliding fee discounts in co-pays for qualifying patients are recorded at the time of service.

In-Kind Contributions—Revenues from in-kind contributions (primarily donated facilities and donated prescription drugs) are recognized as received based on the fair market value of the contribution. The fair market value of donated facilities was \$62,593 and \$71,420 for the years ended June 30, 2022 and 2021, respectively. The fair market value of donated prescription drugs was \$2,499,050 and \$3,412,374 for the years ended June 30, 2022 and 2021, respectively.

Revenue Recognition

Client/Patient Care Services—Effective July 1, 2020, the Center adopted Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*, and its related amendments (collectively known as ASC 606), using the modified retrospective transition approach applied to all contracts. Therefore, the reported results for the year ended June 30, 2021, reflect the application of ASC 606.

The modified retrospective method of transition requires disclosure of the effect of applying the new standards on each affected line item in the 2021 consolidated financial statements. The impact of adopting this standard did not have a material impact on the Center's consolidated financial statements as of and for the year ended June 30, 2021, including its general revenue activities.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

ASC 606 outlines a single comprehensive model to use in accounting for revenue arising from contracts with customers. The core principle, involving a five-step process of the revenue model, is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Additional information about the Center's revenue recognition policies and the related impact of the adoption is included in Note L to the consolidated financial statements. This standard does not apply to government funded or local contracts and grants, which are recorded under the Financial Accounting Standards Board (FASB) ASC 958-605, *Not-for-Profits*.

Contracts and Grants—In accordance with FASB ASC 958-605, *Not-for-Profits*, the majority of the Center's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contracts or grant provisions. Such grant programs are subject to independent audit under the Office of Management and Budget's Uniform Guidance (2 CFR 200), as well as review by other state and local grantor agencies. Such review could result in disallowance of expenditures under the terms of the grant or reductions in future grant funds, as applicable. Based on prior experience, the Center's management believes costs ultimately disallowed, if any, would not materially affect the consolidated financial statements.

Unearned Revenues—Amounts received prior to incurring qualifying expenditures are reported as unearned revenues in the consolidated statement of financial position. The Center received \$3,382,963 and \$4,285,425 for the 2022 and 2021 fiscal years, respectively, of grant and contract funds that have not been recognized at June 30, 2022, because qualifying expenditures have not been incurred.

Other Revenues—Other revenues include rental income from clients staying at housing facilities, contributions related to special events, donated medicine, and miscellaneous income related to various reimbursements.

Income Taxes—LifeStream, the Foundation, LRH, and Anthony House, Inc. were organized as not-for-profit organizations described under Section 501(c)(3) of the Internal Revenue Code and are exempt from federal and state income taxes on related income pursuant to Section 501(a) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively.

Advertising Costs—Advertising costs are expensed when incurred. Advertising expense was \$6,769 and \$32,326 for the years ended June 30, 2022 and 2021, respectively.

Reclassifications—Certain consolidated financial statements and note information from the prior year consolidated financial statements have been reclassified to conform with current year presentation format.

Subsequent Events—The Center has evaluated subsequent events through March 31, 2023, the date the financial statements were available to be issued.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Implemented Accounting Standard

In September 2020, the FASB issued ASU Statement No.2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Non-financial Assets*. ASU Statement No. 2020-07 aims to increase the transparency of contributed non-financial assets for not-for-profit entities through enhancements to presentation and disclosure. The amendments in the update address certain stakeholder’s concerns about the lack of transparency about the measurement of contributed non-financial assets recognized by not-for-profits, as well as the amount of those contributions used in an not-for-profit’s programs and other activities. The Center adopted ASU No. 2020-07 in the June 30, 2022 financial statements, as described in Note M.

Upcoming Accounting Standards

In February 2016, the FASB issued ASU Statement No. 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a liability to make lease payments and an asset representing its right-to-use the underlying asset for the lease term in the statement of financial position for both operating and capital leases. ASU No. 2020-05, *Revenue from Contracts with Customers* (Topic 606) and *Leases* (Topic 842): *Effective Dates for Certain Entities*, deferred the effective date of ASU 2016-02. ASU 2016-02 is now effective for the Center beginning on July 1, 2022. The Center has not yet determined the impact on the consolidated financial statements.

C. - Property and Equipment

Property and equipment consist of the following:

	2022	2021
Construction in Process	\$ -	\$ 7,560,975
Land and Improvements	1,893,918	1,761,260
Building and Improvements	38,012,020	28,445,480
Furniture and Equipment	11,283,486	10,470,718
	51,189,424	48,238,433
(Less Accumulated Depreciation)	(23,419,938)	(21,921,327)
Net Property and Equipment	\$ 27,769,486	\$ 26,317,106

Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Depreciation expense was \$1,700,959 and \$1,461,432 for the years ended June 30, 2022 and 2021, respectively. Estimated useful lives of property and equipment range as follows:

Building and Improvements	3 - 40 years
Furniture and Equipment	3 - 20 years

Certain fixed assets of the Center were purchased with federal, state, and local government support. As a result, if such assets are disposed, the granting agency that participated in the funding of the purchase has a contractual right to participate in the proceeds from the disposition. The historical cost and net book value of all such assets are recorded at June 30, 2022, as \$3,511,547 and \$1,966,484, respectively. The historical cost and net book value of all such assets are recorded at June 30, 2021, as \$3,511,547 and \$2,079,085, respectively.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

D. - Investments and Fair Value

At June 30, 2022 and 2021, the fair value of financial instruments consisted of the following:

Fair Market Value	2022			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 191,334	\$ -	\$ -	\$ 191,334
Corporate Bonds	2,273,448	-	-	2,273,448
Common Stock - Public (Level 1)	2,753,512	-	-	2,753,512
Total	\$ 5,218,294	\$ -	\$ -	\$ 5,218,294
Interest Rate Swaps	\$ -	\$ (304,375)	\$ -	\$ (304,375)
Total	\$ -	\$ (304,375)	\$ -	\$ (304,375)
Fair Market Value	2021			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 62,928	\$ -	\$ -	\$ 62,928
Corporate Bonds	1,090,891	-	-	1,090,891
Common Stock - Public (Level 1)	1,770,842	-	-	1,770,842
Foreign Bonds	-	-	-	-
Foreign Equities	-	-	-	-
Total	\$ 2,924,661	\$ -	\$ -	\$ 2,924,661
Interest Rate Swaps	\$ -	\$ (1,221,827)	\$ -	\$ (1,221,827)
Total	\$ -	\$ (1,221,827)	\$ -	\$ (1,221,827)

For fiscal years 2022 and 2021, \$545,484 and \$484,289, respectively, of investments, non-current, are accounted for using the equity and cost method and are further discussed in Note T.

E. - Liquidity and Availability of Financial Assets

The following reflects the Center's financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor-imposed restrictions. Amounts available include current assets available for expenditure in the following year. Amounts not available include items such as restricted net assets and revenue received in advance and not available for general expenses.

	2022	2021
Financial Assets, at Year-End*	\$ 32,225,114	\$ 31,702,698
Less Those Unavailable for General Expenditures		
Within One Year, Due to:		
Contractual or Donor-Imposed Restrictions:		
Restricted by Donor with Time or Purpose Restrictions	(467,977)	(412,465)
Restricted by Donor with Permanent Restrictions	(210,070)	(210,070)
Financial Assets Available to Meet		
Cash Needs for Expenditures Within One Year	\$ 31,547,067	\$ 31,080,163

*Total assets, less non-financial assets (i.e. property and equipment, prepaid and other assets, deposits and inventory).

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

F. - With Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30, 2022 and 2021:

Net Assets With Donor Restrictions	2022	2021
Memoriams	\$ 1,306	\$ 1,306
Endowments	5,500	5,500
Open Door	119,332	79,598
Giving Catalog	13,141	-
Capital Campaign	58,828	58,838
Suicide Prevention	18,027	18,027
Children's Services	83,590	82,928
Adult Mental Health	42,310	42,310
Child Mental Health	41,930	41,930
Adult Substance Abuse Disorder	41,014	41,014
Child Substance Abuse Disorder	41,014	41,014
Anthony House	1,985	-
Anthony House - Land	210,070	210,070
Total	\$ 678,047	\$ 622,535

G. - Accounts Receivable

Allowance for patient bad debts is estimated using the historical average of uncollectible accounts by program, subsequent cash collections, and prior knowledge and experience.

Accounts receivable consisted of the following:

	2022	2021
Patient Accounts Receivable	\$ 7,073,019	\$ 4,541,105
Allowance for Bad Debt	(3,850,173)	(1,551,342)
Net	\$ 3,222,846	\$ 2,989,763

Allowance for Public Support Receivable - LifeStream has been awarded grants and contracts from federal, state, and local funding agencies in its normal course of business. Typically, these grants and contracts contain multiple, varied compliance requirements and restrictions, including provisions for being subject to future regulatory review and audit compliance procedures. Some of these reviews may take place in years subsequent to the year in which the related grant revenues were reported in their financial statements. In light of these possible future events, LifeStream has calculated a Grant Audit Reserve. This reserve liability is recorded at \$772,000 and \$798,000 for the years ended June 30, 2022 and 2021, respectively.

H. - Debt

Long-term debt consists of the following:

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
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JUNE 30, 2022

	2022	2021
Mortgage Note Payable to HUD, Collateralized by Property and Equipment with a Net Book Value of Approximately \$210,653, Payable in Monthly Installments of \$2,824, Including Interest at a Fixed Rate of 9.25% through May 2030.	\$ 189,731	\$ 205,282
Mortgage Note Payable, Collateralized by Buildings, Payable in Varying Monthly Installments, Including Interest at 30-Day LIBOR Plus 1.85% through August 2028 Plus 1.85% through August 2028.	700,307	795,404
Mortgage Note Payable, Collateralized by Hospital and Administrative Buildings and Equipment, Payable in Varying Monthly Installments, Including Interest at 63.7% of 30-Day LIBOR Plus 1.355%, through July 2028. Loan Related Costs were \$131,900 and \$142,595, respectively.	<u>8,337,852</u>	<u>8,905,524</u>
Total Long-Term Debt	9,227,890	9,906,210
(Less Loan Costs)	(141,127)	(156,170)
(Less Current Portion)	<u>(708,161)</u>	<u>(678,320)</u>
Long-Term Portion	<u>\$ 8,378,602</u>	<u>\$ 9,071,720</u>

Scheduled maturities on long-term debt is as follows:

2023	\$ 708,161
2024	739,353
2025	771,626
2026	806,066
2027	841,723
Thereafter	<u>5,360,961</u>
Total	<u>\$ 9,227,890</u>

The Center's interest expense for the years ended June 30, 2022 and 2021, was \$371,093 and \$353,775, respectively. In addition, subsidiary LRH's interest expense for the years ended June 30, 2022 and 2021, was \$18,221 and \$19,600, respectively.

Debt Covenants—The loan agreements contain various restrictive covenants related to maintenance of minimum tangible net worth, incurring additional debt, fixed charge ratios, and filing of required documents with the bank.

Line of Credit—In June 2020, the Center entered into a line of credit agreement with a banking institution for a \$1,700,000 revolving line of credit. The interest rate is LIBOR plus 1.80% per annum with a minimum of 2.65% and a maximum of 24.00%. As of June 30, 2022 the balance owed was \$0.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

I. - Interest Rate Swap Agreement

The Center used variable-rate debt to finance the construction of the hospital and campus expansion. The debt obligations expose the Center to variability in interest payments due to changes in interest rates. Management believes it is prudent to limit the variability of its interest payments. To meet this objective, management entered into interest rate swap agreements to manage fluctuation in cash flows resulting from interest rate risk. These swaps changed the variable rate cash flows exposure on the debt obligations to fixed-cash flows. Under the terms of the interest rate swaps, the Center receives variable interest rate payments and makes fixed interest payments, thereby creating the equivalent of fixed-rate debt.

By using a derivative financial instrument to hedge its exposure to changes in interest rates, the Center exposes itself to credit risk and market risk. Credit risk is the failure of the counterparty to perform under the terms of the derivative contract. When the fair value of a derivative contract is positive, the counterparty owes the Center, which creates credit risk for the Center. When the fair value of a derivative contract is negative, the Center owes the counterparty and, therefore, it does not possess credit risk. The Center minimizes the credit risk in derivative instruments by entering into transactions with high-quality counterparties.

Market risk is the adverse effect on the value of a financial instrument that results from a change in interest rates. The market risk associated with interest-rate contracts is managed by establishing the monitoring parameters that limit the types and degree of market risk that may be undertaken.

On August 20, 2007, the Center entered into a \$7,000,000 U.S. Dollar Rate Swap Transaction with an effective date of January 1, 2008, and a termination date of July 1, 2028. The swap was executed with the purpose of fixing the rate on the bonds issued by the City of Tavares, Florida. Under the terms of the agreement, the Center paid a fixed rate of 4.84% to Bank of America on a monthly basis and, in return, Bank of America pays the Center 63.7% of the monthly LIBOR rate plus 1.15%. On September 1, 2018, the Center refunded this debt and orphaned the swap. Bank of America agreed to tie the current rates to the new Branch Banking and Trust Co. (BB&T), now Truist, debt and allow the Center to make their monthly payments as normal.

At June 30, 2022 and 2021, the swap contract had a notional amount of \$2,888,447 and \$3,286,274, respectively. The difference between interest earned and the interest obligation accrued is received or paid the first day of each month and is recorded as interest expense for the orphaned swap. The net gain (loss) on the swap at June 30, 2022 and 2021, was \$(231,366) and \$(147,446), respectively.

On July 17, 2013, the Center entered into a \$1,400,000 U.S. Dollar Rate Swap Transaction with an effective date of July 24, 2013, and a termination date of August 5, 2028. Under the terms of the agreement, the Center pays a fixed rate of 4.86% to BB&T on a monthly basis and, in return, BB&T pays the Center the monthly LIBOR rate plus 1.85%. At June 30, 2022 and 2021, the swap contract had a notional amount of \$699,588 and \$795,685, respectively. The difference between interest earned and the interest obligation accrued is received or paid the fifth day of each month and is recorded as interest expense. The net gain (loss) on the swap at June 30, 2022 and 2021, was \$(64,786) and \$(39,051), respectively.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

On September 1, 2018, the Center entered into a \$10,000,000 U.S. Dollar Rate Swap Transaction with an effective date of November 1, 2018, and a termination date of October 1, 2033. Under the terms of the agreement, the Center pays a fixed rate of 4.84% for \$4,300,000 and 3.4% for \$5,700,000 to BB&T on a monthly basis and, in return, BB&T pays the Center the Prime rate per annum minus 2.75%. At June 30, 2022 and 2021, the swap contract had a notional amount of \$5,449,405 and \$5,619,250, respectively. The difference between interest earned and the interest obligation accrued is received or paid the fifth day of each month and is recorded as interest expense. The net gain (loss) on the swap at June 30, 2022 and 2021, was \$(621,299) and \$(398,632), respectively.

J. - Net Patient Service Revenue

Revenue and Deductions—Gross patient service revenue is recorded on the accrual basis in the period in which services are provided, at the Center’s established rates, except for patient service revenue for private pay patients, which is recorded on a sliding fee scale. Contractual adjustments are recorded as deductions from gross patient service revenue to determine net patient service revenue. Net patient service revenue for the years ended June 30, 2022 and 2021, consist of the following:

	2022	2021
Gross Patient Service Revenue	\$ 68,758,932	\$ 71,279,340
(Less Provision for Bad Debt)	(3,486,380)	(3,643,692)
(Less Provisions for Contractual)	(51,090,858)	(52,111,192)
Net Patient Service Revenue	\$ 14,181,694	\$ 15,524,456

The Center contracts with the Department of Children and Families (DCF) for the provision of mental health and substance use disorder services for children and adults on an availability basis and on a per unit basis, as defined in the contract. The gross patient service revenue for patients who receive program benefits under this DCF grant is reflected as gross revenue with corresponding deductions/write-offs necessary to adjust this amount to net realizable value.

Medicare and Medicaid—The Medicare program pays the Center for inpatient services on the “Prospective Payment System” subject to certain limitations. The Medicare and Medicaid programs reimburse the Center on a per visit basis for outpatient and certain inpatient services. Medicare and Medicaid patient service revenue as a percentage of gross patient service revenue approximates 10% and 11% for the years ended June 30, 2022 and 2021, respectively.

Final determination of amounts earned pursuant to the Medicare and Medicaid programs is subject to review by appropriate governmental authorities or their agents. Cost reports through the year ended June 30, 2021, have been audited and final settlement has been determined. The cost reports for the year ended 2022 have not been audited. The provisions for cost report settlements for 2022 are based on management’s estimates of allowable costs and fee schedules. In the opinion of management, adequate provision has been made for any adjustments that may result from such reviews.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

K. - Retirement Plan

The Center sponsors a defined contribution retirement plan (the Plan) covering substantially all employees, which is based on attainment of age 21 and the completion of one year of service. The Center's contribution to the Plan is at the Board's sole discretion and was approximately \$1,020,580 and \$1,010,338 for the years ended June 30, 2022 and 2021, respectively.

L. - Client/Patient Care Service Revenue Recognition

For client/patient care services, the Center generates revenue primarily from services provided for mental health and substance abuse treatment. Revenues are stated net of contractual adjustments. Revenue generating activities under each customer contract represent a single performance obligation and are recognized at the point in time when service has been rendered for the customer and the Center's obligation has been fulfilled. The Center provides care to residents on a daily basis, including room and board, administration of medications, psychiatric evaluations, and program activities. The underlying task performed will vary by patient. The single performance obligation is based on the time period in which the client stays, billed monthly. Revenue is measured based on the amount of consideration expected to be received in exchange for the service. The contract term between the Center and the clients can be terminated or modified at any time.

Amounts due from patients, third-party payors (including health insurers, Medicare, and Medicaid), and others, include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Center bills the patients and third-party payors monthly. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied at a point in time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied at a point in time relate to patients in the residential treatment program receiving inpatient substance abuse and mental health care services, or patients receiving services in the outpatient centers. The Center measures the performance obligation after each service has been performed, from admission into the residential treatment program, or the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge or completion of the outpatient services. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to the patients and customers (for example, pharmaceuticals) and the Center does not believe it is required to provide additional goods or services related to that patient.

The Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Center's policy, and implicit price concessions provided to uninsured patients. The Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Center determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

- Medicare—Certain inpatient substance abuse and mental health care services are paid at prospectively determined rates per discharge based on clinical, diagnostic, and other factors. Certain services are paid based on cost-reimbursement methodologies subject to certain limits. Physician services are paid based upon established fee schedules. Outpatient services are paid using prospectively determined rates.
- Medicaid—Reimbursements for Medicaid services are generally paid at prospectively determined rates per discharge, per occasion of service, or per covered member.
- Other—Payment agreements with certain commercial insurance carriers and preferred provider organizations provide for payment using prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates. Sliding fee scales, based on income level, are used to determine the rates for self-pay clients.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Center also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The Center estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

Accounts receivable, net, from clients and third-party payees is listed in Note G.

M. - Non-Financial Assets

The Center recognized contributed non-financial assets within revenue, including contributed building rent and pharmaceuticals. Unless otherwise noted, contributed non-financial assets did not have donor-imposed restrictions.

Contributed pharmaceuticals were provided by donors to use nearly expired goods to provide health services to clients of the Center. In valuing pharmaceuticals, the Center used third-party sources representing market prices for recording of revenues and expenses. Contributed pharmaceuticals were \$2,499,050 and \$3,412,374 for the years ended June 30, 2022 and 2021, respectively.

The contributed building rent will be used for the South Lake Hospital location. In valuing the contributed building, the Center estimated the fair value on the basis of recent comparable prices in the real estate market. Contributed building rent was \$62,594 and \$71,420 for the years ended June 30, 2022 and 2021, respectively.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

N. - Compensated Absences

Each permanent full-time employee earns paid time off for vacation, sickness, and holidays based on tenure. Employees may accumulate up to 160 hours of paid time off. Eligible employees who end their employment with the Center are reimbursed for each day of accumulated leave.

O. - Related-Party Balances and Transactions

The Center purchased supplies from a vendor with a relationship to a Board member. The transactions were consummated at arm's length. The Center purchased \$969,369 and \$554,044 worth of supplies and furniture for fiscal years ended 2022 and 2021, respectively, and, as of year-end, owed \$1,675 and \$20,622 to the vendor for fiscal years ended 2022 and 2021, respectively.

The Center leases property to/from a vendor with a relationship to a Board member. The transactions were consummated at arm's length. The Center paid rent of \$32,512 and received rent of \$31,140 for fiscal years ended 2022 and 2021, respectively.

The Center purchased a certificate of deposit from a bank with a relationship to a Board member. The transaction was consummated at arm's length. The value of the certificate of deposit is \$250,000.

P. - Commitments and Contingencies

Litigation—Management is aware of litigation claims or actions pending against the Center arising out of the ordinary course of business. However, these claims are within the professional liability policy limits. Therefore, no accrual for possible losses attributable to these incidents has been made.

Q. - Concentrations of Credit Risk

The Center grants credit without collateral to its patients. Most are local residents and are insured under third-party payor agreements. The Center has not experienced significant losses related to receivables from individual payers or groups of payers. Due to these factors, management believes no additional credit risk beyond amounts provided for collection losses is inherent in the Center's patient accounts receivable.

The Center maintains cash balances with various financial institutions. Demand deposit and money market accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Center's uninsured cash balances totaled \$15,030,042 and \$20,911,066 for the fiscal years ended June 30, 2022 and June 30, 2021, respectively.

R. - Leases

The Center leases outpatient facilities and parking space under operating leases. Rental expense for the years ended June 30, 2022 and 2021, was \$315,077 and \$312,661, respectively. Future minimum lease payments under these leases are provided below:

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Schedule of Minimum Lease Payments
Years Ended June 30

2023	\$	305,177
2024		150,323
2025		40,124
2026		35,615
2027		35,615

S. - Summary Information Relating to Financially Interrelated Entities

Summary financial information of LRH, the Foundation, and Anthony House, Inc., which has been included in these consolidated financial statements, is shown below. Inter-entity transactions have not been eliminated from this summary data.

	<u>2022</u>	<u>2021</u>
Lake Region Homes, Inc.		
Total Assets	\$ 143,803	\$ 102,601
Total Liabilities	738,603	712,197
Without Donor Restrictions (Deficit)	(594,800)	(609,596)
Total Liabilities and Net Assets	<u>143,803</u>	<u>102,601</u>
Total Revenue	115,409	118,803
Total Expenses	(88,371)	(92,884)
Changes in Net Assets	<u>\$ 27,038</u>	<u>\$ 25,919</u>
	<u>2022</u>	<u>2021</u>
LifeStream Behavioral Center Foundation, Inc.		
Total Assets	\$ 817,168	\$ 715,656
Without Donor Restrictions (Deficit)	349,190	303,191
With Donor Restrictions	467,978	412,465
Total Net Assets	<u>817,168</u>	<u>715,656</u>
Total Revenue	136,651	243,642
Total Expenses	(41,298)	(71,479)
Changes in Net Assets	<u>\$ 95,353</u>	<u>\$ 172,163</u>
	<u>2022</u>	<u>2021</u>
Anthony House, Inc.		
Total Assets	\$ 241,489	\$ 253,280
Total Liabilities	-	-
Without Donor Restrictions (Deficit)	31,419	43,210
With Donor Restrictions	210,070	210,070
Total Liabilities and Net Assets	<u>241,489</u>	<u>253,280</u>
Total Revenue	650	400
Total Expenses	(12,441)	(17,895)
Changes in Net Assets	<u>\$ (11,791)</u>	<u>\$ (17,495)</u>

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

T. - Dependency on Government Support

The Center receives a substantial amount of support from federal, state, and local government agencies. A reduction in the level of future federal, state, or local support could have a substantial effect on the Center's programs and activities.

U. - Equity Investment

The Center, along with other similar not-for-profit organizations, purchased 15 shares of stock in Florida Premier Health Plan, Inc. (FPHP). FPHP was formed as a for-profit corporation by the Florida Council for Community Mental Health, Inc. to organize a provider service network.

The Center, along with other similar not-for-profit organizations, invested in Community Foundation of South Lake (CFSL). CFSL was formed as a non-profit to support community business involvement.

The Center, along with other similar not-for-profit organizations, invested in Progress Health System (PHS). PHS was formed as a non-profit for the purpose of enhancing the level and quality of services to clients (see Note U below for additional information).

Additionally, the Center invested in 150 Class C stock shares and 3 Class D stock shares in Mental Health Risk Retention Group, Inc. (MHRRG). MHRRG was formed as a for-profit organization by the Mental Health Corporations of America and National Council for Behavioral Health to create alternative liability insurance options for community behavioral health organizations.

V. - Affiliation with Other Organizations

On January 1, 2015, LifeStream entered into an affiliation agreement with Meridian Behavioral Healthcare, Inc. Each entity is a Florida non-profit corporation, which together with their respective subsidiaries and affiliates, will be referred to as PHS. The Board of PHS consists of an equal number of representatives from each of the affiliate corporations' Boards. The affiliation was organized for the purpose of enhancing the level and quality of services to clients in their respective communities in a cost-effective manner through the sharing of certain administrative functions while also providing a platform for providing a broader range of services on a regional basis.

W. - Subsequent Event

On August 1, 2022, Lifestream extended and amended their \$1,700,000 line of credit to July 1, 2024, updated the interest rate index to SOFR plus 1.8%, and allowed for an alternative benchmark rate of 2.5%.

Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/22

SUPPLEMENTARY INFORMATION

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2022

	ASSESSMENT	CASE MANAGEMENT	CRISIS STABILIZATION	EMERGENCY SERVICES	DAY - NIGHT
I. NET PATIENT REVENUE	\$ 7,310	\$ 915,389	\$ 1,984,713	\$ 7,154	\$ 1,067,164
II. OTHER REVENUE					
Federal and State Grant Revenue	-	719,128	2,205,600	1,741,465	82,220
Local Grant Revenue	-	27,623	556,801	301,497	200,659
Other Revenue	-	1,950	8,006	485	35,023
TOTAL OTHER REVENUE	-	748,701	2,770,407	2,043,447	317,902
TOTAL REVENUE	7,310	1,664,090	4,755,120	2,050,601	1,385,066
III. PERSONNEL SERVICES					
Salaries	-	820,282	1,691,274	1,091,955	384,812
Fringe	-	220,712	499,179	251,654	96,697
TOTAL PERSONNEL SERVICES	-	1,040,994	2,190,453	1,343,609	481,509
OTHER EXPENSES					
Building Occupancy	-	56,940	337,594	76,746	150,086
Professional Services	4,568	174,946	96,005	41,921	28,062
Travel	-	71,812	433	6,037	335
Equipment Costs	-	3,158	10,134	33,986	13,090
Food Services	-	2,709	153,900	18,022	63,888
Medical and Pharmacy	-	685	114,484	13,553	1,385
Subcontracted Services	-	-	620,234	-	-
Insurance	701	79,390	152,861	115,330	50,443
Interest	-	10,937	49,365	11,484	13,479
Operating Supplies and Expense	52	51,982	86,460	42,027	73,095
Depreciation and Amortization	-	53,968	237,737	51,568	60,924
Donated Items	-	-	-	-	-
Foundation Events and Awards	-	-	-	-	-
TOTAL OTHER EXPENSES	5,321	506,527	1,859,207	410,674	454,787
TOTAL DIRECT EXPENSES	5,321	1,547,521	4,049,660	1,754,283	936,296
INDIRECT EXPENSES					
Administrative Overhead	513	143,547	704,402	291,904	95,880
TOTAL INDIRECT EXPENSES	513	143,547	704,402	291,904	95,880
TOTAL EXPENSES	5,834	1,691,068	4,754,062	2,046,187	1,032,176
NET OPERATING INCOME (LOSS)	1,476	(26,978)	1,058	4,414	352,890
NON-OPERATING REVENUE	-	-	-	-	-
NET INCOME (LOSS)	\$ 1,476	\$ (26,978)	\$ 1,058	\$ 4,414	\$ 352,890

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2022

IN-HOME AND ON-SITE	INPATIENT	INTERVENTION	MEDICAL SERVICES	OUTPATIENT	PREVENTION	R&B w/ SPV LEVEL 1
\$ 436,031	\$ 5,650,556	\$ 2,912	\$ 1,066,448	\$ 1,447,643	\$ -	\$ 6,411
-	1,233,556	1,414,418	2,007,842	2,221,205	189,325	2,314,760
320,754	1,126,871	109,637	470,441	1,590,521	-	-
1,250	1,311,929	3,023	1,993,846	15,076	-	-
322,004	3,672,356	1,527,078	4,472,129	3,826,802	189,325	2,314,760
758,035	9,322,912	1,529,990	5,538,577	5,274,445	189,325	2,321,171
431,264	2,224,298	825,696	1,346,348	2,799,013	109,765	955,357
106,421	582,104	189,399	336,614	665,607	20,925	211,922
537,685	2,806,402	1,015,095	1,682,962	3,464,620	130,690	1,167,279
33,306	348,494	78,224	125,942	419,155	2,232	96,039
11,836	199,268	38,986	365,278	502,326	5,069	42,091
7,420	69	35,593	1,127	52,446	1,371	1,784
303	8,724	624	56,519	14,041	6	534,660
4	364,793	-	75	1,641	1,221	79,483
16	1,451,333	3,708	2,294,495	9,769	3	39,433
-	1,027,344	-	-	-	-	-
14,803	118,737	47,835	50,146	146,333	16,195	54,791
4,261	39,403	3,065	19,309	24,840	4,428	17,099
13,693	203,772	38,751	71,069	244,033	4,596	59,949
14,923	137,140	21,962	67,220	131,718	17,787	55,844
1,250	-	1,250	-	-	-	-
-	-	-	-	-	-	-
101,815	3,899,077	269,998	3,051,180	1,546,302	52,908	981,173
639,500	6,705,479	1,285,093	4,734,142	5,010,922	183,598	2,148,452
63,220	1,205,979	105,432	366,398	433,168	14,828	115,316
63,220	1,205,979	105,432	366,398	433,168	14,828	115,316
702,720	7,911,458	1,390,525	5,100,540	5,444,090	198,426	2,263,768
55,315	1,411,454	139,465	438,037	(169,645)	(9,101)	57,403
-	6,456	-	-	-	-	-
\$ 55,315	\$ 1,417,910	\$ 139,465	\$ 438,037	\$ (169,645)	\$ (9,101)	\$ 57,403

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2022

R&B w/ LEVEL 2	R&B w/ LEVEL 4	SUBSTANCE			SUPPORTED HOUSING	TASC	ACT TEAMS
		ABUSE DETOX	CRF ARF				
\$ 661,787	\$ 8,792	\$ 210,831	\$ 353,499	\$ 6,001	\$ 14,286	\$ 282,823	
4,636,962	160,731	583,841	1,036,352	41,315	216,770	2,535,178	
773,284	49,846	221,676	211,666	-	7,624	-	
72,478	103,125	2,715	13,057	-	156,844	-	
5,482,724	313,702	808,232	1,261,075	41,315	381,238	2,535,178	
6,144,511	322,494	1,019,063	1,614,574	47,316	395,524	2,818,001	
2,527,545	47,475	263,448	510,809	(120,526)	180,728	1,238,284	
588,014	13,689	78,922	160,712	4,321	50,002	287,559	
3,115,559	61,164	342,370	671,521	(116,205)	230,730	1,525,843	
431,686	122,206	93,119	104,655	2,658	18,619	81,806	
93,901	19,959	20,333	42,625	6,469	44,852	75,351	
13,698	504	-	-	30	5,580	47,417	
49,704	1,068	1,335	403	165	210	39,919	
571,496	2,524	24,593	58,363	14	2,537	596	
20,225	-	18,404	33,029	3	271	4,035	
-	-	125,250	250,604	131,579	-	-	
205,185	18,910	15,591	31,388	17,029	17,546	90,479	
78,213	20,259	4,452	9,163	292	2,902	9,453	
149,075	14,254	29,337	19,051	1,877	10,916	255,900	
314,518	23,249	18,030	37,305	6,577	19,027	67,669	
29,803	17,790	-	-	-	-	-	
-	-	-	-	-	-	-	
1,957,504	240,723	350,444	586,586	166,693	122,460	672,625	
5,073,063	301,887	692,814	1,258,107	50,488	353,190	2,198,468	
411,275	20,917	117,350	213,638	3,690	28,019	182,081	
411,275	20,917	117,350	213,638	3,690	28,019	182,081	
5,484,338	322,804	810,164	1,471,745	54,178	381,209	2,380,549	
660,173	(310)	208,899	142,829	(6,862)	14,315	437,452	
330,242	-	-	-	-	-	-	
\$ 990,415	\$ (310)	\$ 208,899	\$ 142,829	\$ (6,862)	\$ 14,315	\$ 437,452	

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2022

MRT TEAMS	HOME HEALTH	TOTAL ADM PROGRAMS	COMMUNITY HOUSING	CHILD WELFARE SVCS	FORENSIC SERVICES	FED SAMH CCBHC
\$ -	\$ 19,856	\$ 14,149,606	\$ -	\$ -	\$ 20,231	\$ -
892,334	127,237	24,360,239	-	9,125,744	-	1,234,163
-	83,386	6,052,286	-	615	634,412	-
-	666	3,719,473	299,800	3,380	400,559	3,903
892,334	211,289	34,131,998	299,800	9,129,739	1,034,971	1,238,066
892,334	231,145	48,281,604	299,800	9,129,739	1,055,202	1,238,066
447,497	62,429	17,837,753	59,617	5,594,756	247,909	733,670
106,399	28,877	4,499,729	13,263	1,212,189	75,801	128,651
553,896	91,306	22,337,482	72,880	6,806,945	323,710	862,321
60,135	45,297	2,684,939	75,040	132,600	44,762	115,917
36,139	19,895	1,869,880	4,858	53,959	89,088	16,780
18,941	202	264,799	400	244,736	4,175	6,693
2,526	626	771,201	-	184,638	2,894	12,870
2,944	50	1,348,853	-	3,037	104	34
32	17,913	4,022,776	-	1,253	1,625	419
-	-	2,155,011	-	2,188	-	-
31,015	5,747	1,280,455	6,239	434,216	17,491	45,122
3,428	4,380	330,212	-	24,232	3,762	12,887
24,964	20,593	1,415,446	6,717	255,106	464,540	11,416
21,651	15,324	1,374,141	60,993	145,953	15,154	50,596
-	-	50,093	-	-	12,500	-
-	-	-	-	-	-	-
201,775	130,027	17,567,806	154,247	1,481,918	656,095	272,734
755,671	221,333	39,905,288	227,127	8,288,863	979,805	1,135,055
60,910	16,413	4,594,880	16,242	713,137	70,283	93,185
60,910	16,413	4,594,880	16,242	713,137	70,283	93,185
816,581	237,746	44,500,168	243,369	9,002,000	1,050,088	1,228,240
75,753	(6,601)	3,781,436	56,431	127,739	5,114	9,826
-	-	336,698	-	-	-	-
\$ 75,753	\$ (6,601)	\$ 4,118,134	\$ 56,431	\$ 127,739	\$ 5,114	\$ 9,826

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2022

FED SAMH CMHC	TOTAL NON-ADM PROGRAMS	TOTAL ADMIN AND SUPPORT	LIFESTREAM BEHAVIORAL CENTER FOUNDATION, INC.	LAKE REGION HOMES, INC.	ANTHONY HOUSE, INC.	TOTAL
\$ 11,857	\$ 32,088	\$ -	\$ 136,651	\$ 115,409	\$ 650	\$ 14,434,404
257,343	10,617,250	(2)	-	-	-	34,977,487
-	635,027	61,238	-	-	-	6,748,551
-	707,642	(285,023)	-	-	-	4,142,092
257,343	11,959,919	(223,787)	-	-	-	45,868,130
269,200	11,992,007	(223,787)	136,651	115,409	650	60,302,534
164,914	6,800,866	6,177,019	-	-	-	30,815,638
23,669	1,453,573	1,249,063	-	-	-	7,202,365
188,583	8,254,439	7,426,082	-	-	-	38,018,003
4,602	372,921	(918,116)	-	21,783	-	2,161,527
5,225	169,910	(975,686)	8,729	-	-	1,072,833
3,647	259,651	182,706	-	-	-	707,156
-	200,402	86,153	-	-	-	1,057,756
-	3,175	(194,202)	-	-	-	1,157,826
-	3,297	30,728	-	-	-	4,056,801
-	2,188	(1,116,837)	-	-	-	1,040,362
4,910	507,978	83,697	-	21,938	-	1,894,068
-	40,881	-	-	18,221	-	389,314
17,969	755,748	653,310	1,227	23,606	279	2,849,616
3,562	276,258	37,077	1,492	1,454	12,162	1,702,584
-	12,500	-	-	-	-	62,593
-	-	-	29,850	-	-	29,850
39,915	2,604,909	(2,131,170)	41,298	87,002	12,441	18,182,286
228,498	10,859,348	5,294,912	41,298	87,002	12,441	56,200,289
19,513	912,360	(5,507,240)	-	-	-	-
19,513	912,360	(5,507,240)	-	-	-	-
248,011	11,771,708	(212,328)	41,298	87,002	12,441	56,200,289
21,189	220,299	(11,459)	95,353	28,407	(11,791)	4,102,245
-	-	388,520	-	-	-	725,218
\$ 21,189	\$ 220,299	\$ 377,061	\$ 95,353	\$ 28,407	\$ (11,791)	\$ 4,827,463

LIFESTREAM BEHAVIORAL CENTER, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
HOSPITAL ONLY AND ALL OTHER COST CENTERS
YEAR ENDED JUNE 30, 2022

	Hospital Cost Centers					Total Hospital	All Other Cost Centers	Consolidated Totals
	Inpatient	ARF	Crisis Stabilization	Detoxification	Emergency Services			
Public Support	\$ 3,678,811	\$ 1,261,074	\$ 2,770,406	\$ 808,232	\$ 2,043,447	\$ 10,561,970	\$ 35,791,631	\$ 46,353,601
Revenue:								
Gross Patient Revenue	16,886,084	2,778,126	7,774,738	1,171,629	50,731	28,661,308	40,097,624	68,758,932
Contractual Allowance	11,235,528	2,424,626	5,790,025	960,797	43,578	20,454,554	34,122,684	54,577,238
Net Patient Revenue	5,650,556	353,500	1,984,713	210,832	7,153	8,206,754	5,974,940	14,181,694
Total Public Support and Revenue	9,329,367	1,614,574	4,755,119	1,019,064	2,050,600	18,768,724	41,766,571	60,535,295
Expenses								
Personnel Expenses:								
Salaries	2,224,298	642,388	1,954,432	329,237	1,091,955	6,242,310	24,573,328	30,815,638
Fringe Benefits	582,104	160,712	499,179	78,922	251,654	1,572,571	5,629,794	7,202,365
Total Personnel Costs	2,806,402	803,100	2,453,611	408,159	1,343,609	7,814,881	30,203,122	38,018,003
Direct Expenses:								
Building Occupancy	348,494	104,655	337,594	93,119	76,746	960,608	1,179,136	2,139,744
Professional Services	199,268	42,625	96,005	20,333	41,921	400,152	663,952	1,064,104
Travel	69	-	433	-	6,037	6,539	700,617	707,156
Equipment Cost	8,724	403	10,134	1,335	33,986	54,582	1,003,174	1,057,756
Food Services	364,793	58,363	153,900	24,593	18,022	619,671	538,155	1,157,826
Medical and Pharmacy	1,451,333	33,029	114,484	18,404	13,553	1,630,803	2,425,998	4,056,801
Subcontracted Services	1,027,344	119,025	357,076	59,461	-	1,562,906	(522,544)	1,040,362
Insurance	118,737	31,388	152,861	15,591	115,330	433,907	1,438,223	1,872,130
Interest	39,403	9,163	49,365	4,452	11,484	113,867	258,908	372,775
Operating Supplies and Expense	203,772	19,051	86,460	29,337	42,027	380,647	2,442,175	2,822,822
Depreciation	137,140	37,305	237,737	18,030	51,568	481,780	1,205,698	1,687,478
Donated Items	-	-	-	-	-	-	62,593	62,593
Total Other Direct Expenses	3,899,077	455,007	1,596,049	284,655	410,674	6,645,462	11,396,085	18,041,547
Total Direct Expenses	6,705,479	1,258,107	4,049,660	692,814	1,754,283	14,460,343	41,599,207	56,059,550
Indirect Expenses:								
Center Administration	1,205,979	213,638	704,402	117,350	291,904	2,533,273	(2,533,273)	-
Total Indirect Expenses	1,205,979	213,638	704,402	117,350	291,904	2,533,273	(2,533,273)	-
Total Expenses	7,911,458	1,471,745	4,754,062	810,164	2,046,187	16,993,616	39,065,934	56,059,550
Changes in Unrestricted Net Assets	\$ 1,417,909	\$ 142,829	\$ 1,057	\$ 208,900	\$ 4,413	\$ 1,775,108	\$ 2,700,637	\$ 4,475,745

LIFESTREAM BEHAVIORAL CENTER, INC.
CONSOLIDATED SCHEDULE OF STATE EARNINGS FOR ALCOHOL, DRUG ABUSE, AND
MENTAL HEALTH SERVICES
YEAR ENDED JUNE 30, 2022

1	Total SAMH Expenditures	\$	44,500,180
2	(Less Other State and Federal Funds)		3,143,338
3	(Less Non-Match SAMH Funds)		10,153,500
4a	(Less Unallowable Costs per 65E-14, F.A.C.)		391,788
4b	(Less Unallowable Patient Fees)		<u>1,215,729</u>
5	Total Allowable Expenditures (sum of lines 1, 2, 3 and 4)		<u><u>29,595,825</u></u>
6	Maximum Available Earnings (line 5 multiplied by 75%)		22,196,869
7	Amount of State Funds Required Match (total of invoices paid by department, less line 3)		<u>10,802,197</u>
8	Excess of Available Earnings Over Amount of State Funds Received (subtract line 7 from line 6. If negative, the amount of the difference is due to the State up to the amount of line 7).	\$	<u><u>11,394,672</u></u>
	Amount Due Department	\$	<u><u>-</u></u>

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS
YEAR ENDED JUNE 30, 2022

Program	Cost Center	State Contracted Rate	Units of Service	Units of Services Paid by Other Sources	Units Eligible for Payment	Amount Paid by DCF	Value of Eligible Units	Amount Owed to DCF
Childrens' Mental Health	CSU	\$ 420	\$ 7,300	\$ 3,024	4,276	\$ 428,543	\$ 1,795,778	\$ -
Adult Mental Health	CSU	420	3,650	177	3,473	879,800	1,458,739	-
Adult Substance Abuse	Detox	404	1,825	349	1,476	594,672	596,281	-
Adult Mental Health	ARF	420	3,650	570	3,080	1,082,955	1,293,533	-
Adult Mental Health	Res 1	290	5,840	13	5,827	1,583,630	1,689,806	-

Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/22

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF RELATED-PARTY TRANSACTION ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2022

None

This Schedule was prepared in accordance with 65E-14.106 *Florida Administrative Code* labeled *Transaction Resulting in Additional Cost to the Program*.

Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/22

OTHER REPORTS AND SCHEDULES

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022

Florida/State Agency, Pass-Through Entity Federal Programs/State Projects	CSFA/ Assistance Listing Number	Contract Grant Number	Reimbursable Expenditure
U. S. Department of Agriculture			
<i>Passed Through Florida Department of Elder Affairs:</i>			
<i>Child Nutrition Cluster:</i>			
National School Lunch Program	10.555	Y6286	\$ 30,860
Child and Adult Care Food Program	10.558	Y6286	1,624
Total U. S. Department of Agriculture			<u>32,484</u>
U. S. Department of Housing and Urban Development			
<i>Passed Through Lake Region Homes:</i>			
Section 8 Housing Assistance Payment Program	14.195	2021/2022	86,759
<i>Passed Through Lake County BOCC:</i>			
Community Development Block Grant	14.218	2021/2022	93,124
<i>Passed Through Orange County BOCC:</i>			
Community Development Block Grant	14.218	2021/2022	330,242
<i>Subtotal Expenditures - Assistance Listing 14.218</i>			<u>423,366</u>
Total U. S. Department of Housing and Urban Development			<u>510,125</u>
U. S. Department of Justice			
<i>Passed Through Lake County, Florida:</i>			
Justice and Mental Health Collaboration Program	16.745	2021/2022	119,798
Total U. S. Department of Justice			<u>119,798</u>
U. S. Department of Treasury			
<i>Passed Through Lutheran Services Florida:</i>			
Coronavirus Relief Funds	21.019	2021/2022	67,859
<i>Passed Through Lake County BOCC:</i>			
Coronavirus Relief Funds	21.019	2021/2022	61,240
<i>Passed Through Lutheran Services Florida:</i>			
Coronavirus Relief Funds	21.019	2021/2022	247,675
Total U. S. Department of Treasury			<u>376,774</u>
Federal Communications Commission			
COVID-19 Telehealth Program	32.006	2021/2022	103,606
Total Federal Communications Commission			<u>103,606</u>
U. S. Department of Health and Human Services			
SAMHSA - Wellness Integration Network	93.243	17T180328A	708,340
<i>Passed Through Lutheran Services Florida:</i>			
SAMHSA - LSF SETS	93.243	ME028	150,263
<i>Subtotal Expenditures - Assistance Listing 93.243</i>			<u>858,603</u>
U. S. Department of Health and Human Services			
<i>Passed Through Kids Central, Inc.:</i>			
Preservation and Support Services	93.556	C2021-CMA-LS004	164,480
<i>Passed Through Eckerd Florida:</i>			
Preservation and Support Services	93.556	ECA-C13-CMO-LSI-FY20	21,416
<i>Subtotal Expenditures - Assistance Listing 93.556</i>			<u>185,896</u>
<i>Passed Through Lutheran Services Florida:</i>			
Temporary Assistance for Needy Families	93.558	ME028	203,152
<i>Passed Through Eckerd Florida:</i>			
Temporary Assistance for Needy Families	93.558	ECA-C13-CMO-LSI-FY20	577,905
<i>Passed Through Central Florida Cares Health System:</i>			
Temporary Assistance for Needy Families	93.558	GHME1	124,640

The accompanying notes are an integral part of this schedule.

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022

Florida/State Agency, Pass-Through Entity Federal Programs/State Projects	CSFA/ Assistance Listing Number	Contract Grant Number	Reimbursable Expenditure
U. S. Department of Health and Human Services			
<i>Passed Through Kids Central, Inc.:</i>			
Temporary Assistance for Needy Families	93.558	C2021-CMA-LS004	\$ 476,006
<i>Subtotal Expenditures - Assistance Listing 93.558</i>			<u>1,381,703</u>
<i>Passed Through Kids Central, Inc.:</i>			
Grants to States for Access and Visitation Program	93.597	C2021-CMA-LS004	958
<i>Subtotal Expenditures - Assistance Listing 93.597</i>			<u>958</u>
<i>Passed Through Kids Central, Inc.:</i>			
Child Welfare Services	93.645	C2021-CMA-LS004	275,326
<i>Passed Through Eckerd Florida:</i>			
Child Welfare Services	93.645	ECA-C13-CMO-LSI-FY20	337,732
<i>Subtotal Expenditures - Assistance Listing 93.645</i>			<u>613,058</u>
<i>Passed Through Kids Central, Inc.:</i>			
Foster Care - Title IV-E	93.658	C2021-CMA-LS004	857,853
<i>Passed Through Eckerd Florida:</i>			
Foster Care - Title IV-E	93.658	ECA-C13-CMO-LSI-FY20	1,050,712
<i>Subtotal Expenditures - Assistance Listing 93.658</i>			<u>1,908,565</u>
<i>Passed Through Kids Central, Inc.:</i>			
Adoption Assistance	93.659	C2021-CMA-LS004	151,151
<i>Passed Through Eckerd Florida:</i>			
Adoption Assistance	93.659	ECA-C13-CMO-LSI-FY20	92,968
<i>Subtotal Expenditures - Assistance Listing 93.659</i>			<u>244,119</u>
<i>Passed Through Kids Central, Inc.:</i>			
Medical Assistance Program	93.778	C2021-CMA-LS004	19,475
<i>Subtotal Expenditures - Assistance Listing 93.778</i>			<u>19,475</u>
<i>Passed Through Central Florida Cares Health System:</i>			
State Targeted Response to the Opioid Crisis Grant	93.788	GHME1	139,981
<i>Passed Through Lutheran Services Florida:</i>			
State Targeted Response to the Opioid Crisis Grant	93.788	ME028	1,477,728
<i>Passed Through Florida Alcohol and Drug Association:</i>			
State Targeted Response to the Opioid Crisis Grant	93.788	2021/2022	306,266
<i>Subtotal Expenditures - Assistance Listing 93.788</i>			<u>1,923,975</u>
SAMHSA - Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829	6H79SM083272-01M003	1,234,163
<i>Subtotal Expenditures - Assistance Listing 93.829</i>			<u>1,234,163</u>
<i>Passed Through Lutheran Services Florida:</i>			
Block Grant for Community Mental Health Services	93.958	ME028	1,540,089
SAMHSA - Block Grant for Community Mental Health Services	93.958	6H79SM085718-01M001	257,343
<i>Subtotal Expenditures - Assistance Listing 93.958</i>			<u>1,797,432</u>
<i>Passed Through Lutheran Services Florida:</i>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	ME028	3,418,027
<i>Passed Through Central Florida Cares Health System:</i>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	GHME1	65,184
<i>Passed Through Florida Alcohol and Drug Association:</i>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	2021/2022	167,185
<i>Subtotal Expenditures - Assistance Listing 93.959</i>			<u>3,650,396</u>
Total U.S. Department of Health and Human Services			<u>13,818,343</u>
Total Expenditures of Federal Awards			<u>14,961,130</u>

The accompanying notes are an integral part of this schedule.

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022

<u>Florida/State Agency, Pass-Through Entity Federal Programs/State Projects</u>	<u>CSFA/ Assistance Listing Number</u>	<u>Contract Grant Number</u>	<u>Reimbursable Expenditure</u>
State Courts System			
Florida Alcohol and Drug Abuse Association - Naltrexone	22.022	2021/2022	\$ 198,825
Medically Assisted Drug Treatment Prograam	22.030	2021/2022	102,561
Total State Court System			<u>301,386</u>
State of Florida Department of Children and Families			
Public Safety, Mental Health, and Substance Abuse Local Matching Grant	60.115	2021/2022	389,500
<i>Passed Through Lutheran Services, Florida:</i>			
Community Forensic Beds	60.114	ME028	353,553
Substance Abuse and Mental Health - Crisis Prevention and Stabilization	60.155	ME028	2,600,000
Centralized Receiving Systems	60.163	ME028	2,001,686
Total State of Florida Department of Children and Families			<u>5,344,739</u>
Total Expenditures of State Financial Assistance			<u>5,646,125</u>
Total Expenditures of Federal Awards and State Financial Assistance			<u>\$ 20,607,255</u>

The accompanying notes are an integral part of this schedule.

LIFESTREAM BEHAVIORAL CENTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE

A. - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the federal grant and state award activity of LifeStream Behavioral Center, Inc. and Subsidiaries (collectively, the Center) under programs of the Federal government and the State of Florida for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 of the *Rules of the Auditor General*. Therefore, some amounts in this Schedule may be different from amounts presented in, or used in the preparation of, the general-purpose financial statements.

B. - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Center has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance, unless otherwise specified.

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650 OF THE RULES OF THE AUDITOR GENERAL**

Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited LifeStream Behavioral Center, Inc. (a non-profit organization) and Subsidiaries’ (collectively, the Center) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Department of Financial Services’ State Project Compliance Supplement*, that could have a direct and material effect on each of the Center’s major federal programs and state projects for the year ended June 30, 2022. The Center’s major federal programs and state projects are identified in summary of audit results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650 of the *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.650 of the *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 Center 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 Center’s compliance with the compliance requirements referred to above.

CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, 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 Center'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 Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650 of the *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Center'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.

Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

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

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, non-compliance with a type of compliance requirement of a federal program and state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program and state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Purvis Gray

March 31, 2023
Ocala, Florida

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Financial Statements

Type of Auditor’s Report Issued:	Unmodified
Internal Control Over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Non-compliance material to financial statements noted?	No

Federal Awards and State Projects

Internal Control Over Major Programs and Projects:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of Auditor’s Report Issued on Compliance for Major Programs and Projects:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a)?	No

Identification of Major Federal Programs/State Projects:

Federal Programs:

- U.S. Department of Health and Human Services:
 - Substance Abuse and Mental Health Services Projects of Regional and National Significance (93.243)
 - State Targeted Response to the Opioid Crisis Grant (93.788)
 - SAMHSA - Section 223 Demonstration Programs to Improve Community Mental Health Services (93.829)

State Projects:

- State Department of Children and Families:
 - Substance Abuse and Mental Health - Crisis Prevention and Stabilization (60.155)
 - Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program (60.115)

Dollar Threshold Used to Distinguish Between Type A and Type B:

Federal Programs:	\$750,000
State Projects:	\$750,000

Auditee qualified as a low-risk auditee pursuant to the Uniform Guidance? Yes

Findings and Questioned Costs for Major Federal Programs Required to be Reported Under Section .516(a) of the Uniform Guidance

The audit disclosed no findings which are required to be reported under Section .516(a) of the Uniform Guidance.

Prior Audit Findings

There were no prior year audit findings.



**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**

Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of LifeStream Behavioral Center, Inc. (a non-profit organization) and Subsidiaries (collectively, the Center) which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing 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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

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

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

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Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/22
Board of Directors
LifeStream Behavioral Center, Inc.
Leesburg, Florida

**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***

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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, non-compliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance 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 Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

March 31, 2023
Ocala, Florida

Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/22

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NOTICE

The various schedules and worksheets that follow this page are not required by the Internal Revenue Service. These pages are for your information only.

Form 990/990PF	Rent Income and Deduction Worksheet	2021
Description RENTAL INCOME		

Name LIFESTREAM BEHAVIORAL CENTER INC	Taxpayer Identification Number 59-1561501
---	---

Use this summary worksheet to verify data entered for a specific activity for your rental information

1. Gross rents	1.	<u>540,824</u>
Expenses (see details on worksheets below):		
2. Fees for services	2.	_____
3. Depreciation Expense	3.	_____
4. Direct Expense	4.	_____
5. Total expenses. Add lines 8 through 12	5.	_____
6. Net Income/Loss. Line 7 minus Line 13	6.	<u>540,824</u>

Expense Details - Fees for Services:

Accounting	_____
Legal	_____
Commissions	_____
Management	_____
Other Professional Fees	_____
Total Fees for Services	_____

Expense Details - Depreciation Expense:

On non-investment property	_____
On investment property	_____
Amortization	_____
Depletion	_____
Total Depreciation Expense	_____

Expense Details - Direct Expense:

Interest	_____
Taxes/licenses	_____
Occupancy Expenses	_____
Repairs & Maintenance	_____
Travel/conferences/meetings	_____
Printing & Publication	_____
Advertising	_____
Insurance	_____
Utilities	_____
Supplies	_____
Other expenses	_____
Total Direct Expense	_____

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- Part IV, Rent Income
- Part V, Debt Financing
- Part VI, Controlled Org Income
- Part VII, Investments for C(7)(9)(17)

Expense Allocation to Program Service Accomplishments for 990/990E

First	_____
Second	_____
Third	_____
All other	_____

Form 990/990-PF	Electronic Filing - PDF Attachment Report	2021
For calendar year 2021, or tax year beginning 07/01/21 , and ending 06/30/22		

Name LIFESTREAM BEHAVIORAL CENTER INC	Taxpayer Identification Number 59-1561501
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Title	Attachment Source	Proforma
MANUALLY ATTACHED TO RETURN AUDITED FINANCIAL STATEMENTS	\\PGCOCA2\DATA\#CLIENTARCHIVES\12205 LIFESTREAM BEHAVIORAL CENTER\12205 202206 990 FS ATTACHMENT.PDF	

Form 990	Two Year Comparison Report	2020 & 2021
For calendar year 2021, or tax year beginning 07/01/21 , ending 06/30/22		

Name _____ Taxpayer Identification Number _____

LIFESTREAM BEHAVIORAL CENTER INC**59-1561501**

		2020	2021	Differences
Revenue	1. Contributions, gifts, grants	3,499,871	2,546,099	-953,772
	2. Membership dues and assessments			
	3. Government contributions and grants	41,905,496	41,857,443	-48,053
	4. Program service revenue	16,478,413	14,922,375	-1,556,038
	5. Investment income	188,759	117,117	-71,642
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	-3,260	131,769	135,029
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	544,546	540,824	-3,722
	12. Total revenue. Add lines 1 through 11	62,613,825	60,115,627	-2,498,198
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	470,151	471,072	921
	16. Salaries, other compensation, and employee benefits	38,313,641	37,159,800	-1,153,841
	17. Professional fundraising fees			
	18. Other professional fees	1,183,592	1,064,104	-119,488
	19. Occupancy, rent, utilities, and maintenance	1,290,437	1,360,341	69,904
	20. Depreciation and Depletion	1,455,853	1,687,478	231,625
	21. Other expenses	13,007,140	13,623,311	616,171
	22. Total expenses. Add lines 13 through 21	55,720,814	55,366,106	-354,708
	23. Excess or (Deficit). Subtract line 22 from line 12	6,893,011	4,749,521	-2,143,490
Other Information	24. Total exempt revenue	62,613,825	60,115,627	-2,498,198
	25. Total unrelated revenue			
	26. Total excludable revenue	17,208,458	15,712,085	-1,496,373
	27. Total assets	60,011,568	63,172,332	3,160,764
	28. Total liabilities	20,302,730	17,819,095	-2,483,635
	29. Retained earnings	39,708,838	45,353,237	5,644,399
	30. Number of voting members of governing body	10	13	
	31. Number of independent voting members of governing body	9	12	
	32. Number of employees	1200	1134	
	33. Number of volunteers	2	10	

Form 990	Tax Return History	2021
Name LIFESTREAM BEHAVIORAL CENTER INC		Employer Identification Number 59-1561501

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants	34,661,453	39,434,624	43,076,270	45,405,367	44,403,542	
Membership dues						
Program service revenue	15,730,373	14,872,856	15,256,317	16,478,413	14,922,375	
Capital gain or loss	88,689	-70,468	-1,406	-3,260	131,769	
Investment income	46,835	104,427	155,326	188,759	117,117	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	556,194	588,899	527,778	544,546	540,824	
Total revenue	51,083,544	54,930,338	59,014,285	62,613,825	60,115,627	
Grants and similar amounts paid			27,614			
Benefits paid to or for members						
Compensation of officers, etc.	407,305	412,932	408,776	470,151	471,072	
Other compensation	29,835,471	31,597,756	36,389,555	38,313,641	37,159,800	
Professional fees	1,601,768	1,741,459	1,321,024	1,183,592	1,064,104	
Occupancy costs	1,130,929	1,295,093	1,241,542	1,290,437	1,360,341	
Depreciation and depletion	1,288,312	1,352,861	1,422,460	1,455,853	1,687,478	
Other expenses	15,395,629	16,541,557	14,171,808	13,007,140	13,623,311	
Total expenses	49,659,414	52,941,658	54,982,779	55,720,814	55,366,106	
Excess or (Deficit)	1,424,130	1,988,680	4,031,506	6,893,011	4,749,521	
Total exempt revenue	51,083,544	54,930,338	59,014,285	62,613,825	60,115,627	
Total unrelated revenue						
Total excludable revenue	16,422,091	15,495,714	15,938,015	17,208,458	15,712,085	
Total Assets	38,505,681	46,318,892	51,023,221	60,011,568	63,172,332	
Total Liabilities	11,406,715	17,805,729	19,068,345	20,302,730	17,819,095	
Net Fund Balances	27,098,966	28,513,163	31,954,876	39,708,838	45,353,237	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
		<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
INTEREST INCOME	\$ 117,117					
			14			
TOTAL	<u>\$ 117,117</u>					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER FEES	\$ 818,025	\$ 736,222	\$ 65,442	\$ 16,361
TOTAL	\$ 818,025	\$ 736,222	\$ 65,442	\$ 16,361

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
TELEPHONE	\$ 585,536	\$ 526,982	\$ 46,843	\$ 11,711
EMPLOYEE & PATIENT DEVEL.	347,966	313,170	27,837	6,959
FACT CLIENT SUPP FUNDING	189,429	189,429		
TAXES & LICENSES	142,793	128,514	11,423	2,856
LINENS	138,600	138,600		
PERSONNEL RECRUITMENT	121,038	121,038		
PRINTING AND PUBLICATIONS	114,114	102,703	9,129	2,282
CONSUMMABLE EXPENSE	99,874	89,887	7,990	1,997
DUES AND SUBSCRIPTIONS	98,647	88,782	7,892	1,973
HOSPITAL ASSESSMENT EXP	86,627	86,627		
POSTAGE AND SHIPPING	55,974	50,377	4,478	1,119
DATA PROCESSING EXPENSE	25,790	23,211	2,063	516
COLLECTION SERVICE FEES	13,333	13,333		
EDUCATIONAL SUPPLIES	10,554	10,554		
MISCELLANEOUS EXPENSE	6,521	5,869	522	130
BANK CHARGES	1,685		1,685	
TOTAL	\$ 2,038,481	\$ 1,889,076	\$ 119,862	\$ 29,543

Federal Statements

Schedule A, Part II, Line 1(e)

<u>Description</u>	<u>Amount</u>
FEDERATED CAMPAIGNS	\$ 12,000
LSBC FOUNDATION	18,098
GOVERNMENT GRANTS DONATIONS	6,225,698
NONCASH DONATIONS	16,951
LUTHERAN SERVICES FLORIDA, INC CASH CONTRIBUTION	2,499,050
KIDS CENTRAL, INC. CASH CONTRIBUTION	22,966,093
ECKERD CONNECT OF HILLSBOROUGH CASH CONTRIBUTION	4,311,924
LAKE COUNTY BOARD OF COUNTY COMMISSI CASH CONTRIBUTION	4,814,436
US DEPART OF HEALTH & HUMAN SERVICES CASH CONTRIBUTION	1,339,446
TOTAL	<u>2,199,846</u>
	\$ <u>44,403,542</u>

Schedule A, Part II, Line 8(e)

<u>Description</u>	<u>Amount</u>
INTEREST INCOME	\$ 117,117
RENTAL INCOME	540,824
TOTAL	\$ <u>657,941</u>

Schedule A, Part II, Line 12 - Current year

<u>Description</u>	<u>Amount</u>
NET PATIENT REVENUE	\$ 14,181,694
OTHER OPERATING REVENUE	740,681
TOTAL	\$ <u>14,922,375</u>