

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

May 15, 2019

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.

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).

There is also a penalty for transactions that do not have economic substance. Generally, a transaction has economic substance only if, other than for federal tax purpose or effects, it changes in a meaningful way the taxpayer's economic position and the taxpayer has a substantial purpose for undertaking the transaction. This penalty cannot be waived for reasonable cause and may vary depending on whether the transaction is disclosed adequately in the tax return. Please be sure that you have discussed any such transactions with us prior to filing this return.

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, 2018

Date Due: May 15, 2019

Remittance: None is required. Your Form 990 for the tax year ended 6/30/18 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and mail it as soon as possible 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-sar@purvisgray.com (Sarasota Office),
efmonitor-tal@purvisgray.com (Tallahassee 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.** Mailing a paper copy of your return to the IRS 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-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning 7/01, 2017, and ending 6/30, 2018

2017

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC

59-1561501

Name and title of officer

**JONATHAN CHERRY
PRESIDENT & CEO**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, 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>51,083,544</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	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's 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 organization's tax year 2017 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2017 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.

Officer's signature

Date 05/15/19

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.

59536780172
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 05/15/19

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

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2017)

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

2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07/01/17, and ending 06/30/18

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 PO BOX 491000 City or town, state or province, country, and ZIP or foreign postal code LEESBURG FL 34749	D Employer identification number 59-1561501 E Telephone number 352-315-7500 G Gross receipts\$ 51,106,249
F Name and address of principal officer: JONATHAN CHERRY PO BOX 491000 LEESBURG FL 34749		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 M State of legal domicile: FL
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

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 15																								
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 14																								
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5 907																								
	6 Total number of volunteers (estimate if necessary)	6 5																								
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0																								
	b Net unrelated business taxable income from Form 990-T, line 34	7b 0																								
Revenue		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td align="right">32,587,480</td> <td align="right">34,661,453</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td align="right">16,176,037</td> <td align="right">15,730,373</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td align="right">83,156</td> <td align="right">135,524</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td align="right">509,656</td> <td align="right">556,194</td> </tr> <tr> <td>12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td align="right">49,356,329</td> <td align="right">51,083,544</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	32,587,480	34,661,453	9 Program service revenue (Part VIII, line 2g)	16,176,037	15,730,373	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	83,156	135,524	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	509,656	556,194	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	49,356,329	51,083,544						
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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">JONATHAN CHERRY</p> Type or print name and title <p align="center">PRESIDENT & CEO</p>	Date
Paid Preparer Use Only	Print/Type preparer's name TIMOTHY M. WESTGATE, CPA	Preparer's signature Date 05/15/19
	Firm's name ▶ PURVIS, GRAY & COMPANY, LLP 2347 SE 17TH STREET Firm's address ▶ OCALA, FL 34471	Check <input type="checkbox"/> if self-employed if PTIN P00631621 Firm's EIN ▶ 59-0548468 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 \$ **43,271,172** including grants of\$) (Revenue \$ **13,804,108**)

(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

4b (Code:) (Expenses \$ **2,137,539** including grants of\$) (Revenue \$ **1,926,265**)

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 2018, 6,700 CHILDREN WERE SEEN FOR ALMOST 101,018 VISITS.

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

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

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

4e Total program service expenses **45,408,711**

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 Revenue Procedure 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 temporarily restricted endowments, permanent endowments, or 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

Part IV Checklist of Required Schedules (continued)

	Yes	No
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
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <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 in 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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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		
2b	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)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
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)?		X
4b	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?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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 in 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 in Schedule O.	15	
1b	Enter the number of voting members included in line 1a, above, who are independent	14	
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, or 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 in 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 in 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 in 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 in 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 (or 1024 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 in Schedule O)
- 19** Describe in 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 515 W MAIN ST FL 34748 352-315-7500
LEESBURG

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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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 PRESIDENT & CEO	40.00 0.85	X		X				277,640	0	12,245
(2) TIMOTHY MORRIS CHAIRMAN	0.50 0.20	X		X				0	0	0
(3) DR. CHARLES MOJOCK VICE CHAIR	0.50 0.10	X		X				0	0	0
(4) MICHAEL SLEAFORD TREASURER	0.50 0.20	X		X				0	0	0
(5) JENNIFER HILL SECRETARY	0.50 0.20	X		X				0	0	0
(6) DR. HEATHER BIGARD DIRECTOR	0.50 0.00	X						0	0	0
(7) DOUG CHILDERS, JR DIRECTOR	0.50 0.00	X						0	0	0
(8) CLAIRE HEDGCOCK DIRECTOR	0.50 0.75	X						0	0	0
(9) STEVEN JENKINS DIRECTOR	0.50 0.00	X						0	0	0
(10) PAUL JOHNS DIRECTOR	0.50 0.00	X						0	0	0
(11) FRANK PELOT DIRECTOR	0.50 0.00	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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) BRUCE SAYLOR	0.50									
DIRECTOR	0.00	X					0	0	0	
(13) JON SIMPSON	0.50									
DIRECTOR	0.00	X					0	0	0	
(14) AMY MEEK	0.50									
DIRECTOR	0.00	X					0	0	0	
(15) BELITA GRASSEL	0.50									
DIRECTOR	0.65	X					0	0	0	
(16) CAROL DOZIER	40.00									
CHIEF FINANCIAL OFF.	0.00			X			107,522	0	5,251	
(17) ABID DARR	40.00									
PSYCHIATRIST	0.00				X		274,629	0	6,807	
(18) THOMAS VALENTE	40.00									
MEDICAL DIRECTOR	0.00				X		232,073	0	12,040	
(19) DAVID DADA	40.00									
PSYCHIATRIST	0.00				X		230,109	0	11,405	
1b Sub-total							1,121,973		47,748	
c Total from continuation sheets to Part VII, Section A							430,751		13,138	
d Total (add lines 1b and 1c)							1,552,724		60,886	

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 **16**

	Yes	No
3 Did the organization list any former officer, director, or 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
THE ROSE GROUP GAINESVILLE FL 32605	817 NW 56TH TER, STE A TEMP AGENCY SVC	900,345
RIDE RIGHT, LLC LAKE ST. LOUIS MO 63367	16 HAWK RIDGE DR BUS SERVICE	633,147
VIC'S EMBERS TAVARES FL 32778	11048 CYPRESS ST CATERING SVC	604,936
CARE HERE, LLC BRENTWOOD TN 37027	5141 VIRGINIA WAY, STE 350 EE HEALTH CLINI	449,523
JAYKAY STAFFING PHILADELPHIA PA 19182	P.O. BOX 823473 TEMP AGENCY SVC	357,018

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 **6**

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 5,000					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d 196,378					
	e Government grants (contributions)	1e 28,690,859					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 5,769,216					
	g Noncash contributions included in lines 1a-1f: \$	5,730,643					
	h Total. Add lines 1a-1f		34,661,453				
	Program Service Revenue	2a NET PATIENT REVENUE	Busn. Code 623990	14,625,239	14,625,239		
b OTHER OPERATING REVENUE		623990	1,105,134	1,105,134			
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			15,730,373				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		46,835			46,835	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	556,194				
		(ii) Personal					
	b Less: rental exps.						
	c Rental inc. or (loss)	556,194					
	d Net rental income or (loss)		556,194			556,194	
	7a Gross amount from sales of assets other than inventory	(i) Securities	111,394				
		(ii) Other					
	b Less: cost or other basis & sales exps	22,705					
	c Gain or (loss)	88,689					
	d Net gain or (loss)		88,689			88,689	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses	b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a	Busn. Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions.			51,083,544	15,730,373	0	691,718	

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	407,305	285,113	101,826	20,366
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	25,004,250	22,571,337	1,942,830	490,083
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	870,091	462,132	397,927	10,032
9 Other employee benefits	2,205,256	1,990,685	171,348	43,223
10 Payroll taxes	1,755,874	1,585,028	136,431	34,415
11 Fees for services (non-employees):				
a Management				
b Legal	55,291	38,703	13,823	2,765
c Accounting	66,898	46,828	16,725	3,345
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
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.)	1,479,579	1,331,621	118,366	29,592
12 Advertising and promotion	14,070	9,848	3,518	704
13 Office expenses	154,388	138,949	12,351	3,088
14 Information technology				
15 Royalties				
16 Occupancy	1,130,929	1,017,836	90,474	22,619
17 Travel	729,396	656,456	58,352	14,588
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	27,306	24,576	2,184	546
20 Interest	308,846	277,961	24,708	6,177
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,288,312	1,159,481	103,065	25,766
23 Insurance	1,515,126	1,363,613	121,210	30,303
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in 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	7,165,754	7,165,754		
b CONTRACT LABOR	2,275,255	2,275,255		
c FOOD SERVICES	915,979	915,979		
d REPAIRS AND MAINTENANCE	433,172	389,855	34,654	8,663
e All other expenses	1,856,337	1,701,701	129,966	24,670
25 Total functional expenses. Add lines 1 through 24e	49,659,414	45,408,711	3,479,758	770,945
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)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest bearing	7,174,270	1	7,177,572
	2 Savings and temporary cash investments	872,153	2	397,804
	3 Pledges and grants receivable, net	3,091,687	3	3,011,218
	4 Accounts receivable, net	3,482,484	4	3,512,100
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	150,066	7	
	8 Inventories for sale or use	710,164	8	865,453
	9 Prepaid expenses and deferred charges	770,671	9	829,126
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 36,729,355		
	b Less: accumulated depreciation	10b 17,151,191	10c 18,732,519	19,578,164
	11 Investments—publicly traded securities	2,094,570	11	1,912,553
	12 Investments—other securities. See Part IV, line 11	370,984	12	420,984
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	156,246	14	135,847
	15 Other assets. See Part IV, line 11	642,456	15	664,860
16 Total assets. Add lines 1 through 15 (must equal line 34)	38,248,270	16	38,505,681	
Liabilities	17 Accounts payable and accrued expenses	5,522,513	17	5,169,411
	18 Grants payable		18	
	19 Deferred revenue	265,767	19	6,196
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	6,198,943	23	5,552,949
	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	938,648	25	678,159
	26 Total liabilities. Add lines 17 through 25	12,925,871	26	11,406,715
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	25,322,399	27	27,098,966
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	25,322,399	33	27,098,966	
34 Total liabilities and net assets/fund balances	38,248,270	34	38,505,681	

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	51,083,544
2	Total expenses (must equal Part IX, column (A), line 25)	2	49,659,414
3	Revenue less expenses. Subtract line 2 from line 1	3	1,424,130
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,322,399
5	Net unrealized gains (losses) on investments	5	76,429
6	Donated services and use of facilities	6	494,122
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-218,114
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	27,098,966

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 in 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 in 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 in Schedule O and describe any steps taken to undergo such audits.	X	

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2017

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 or 990-EZ).)
- 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 in 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						

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

Schedule A (Form 990 or 990-EZ) 2017

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19,574,140	21,585,903	24,613,267	32,587,480	34,661,453	133,022,243
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	19,574,140	21,585,903	24,613,267	32,587,480	34,661,453	133,022,243
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.						133,022,243

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	19,574,140	21,585,903	24,613,267	32,587,480	34,661,453	133,022,243
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	587,737	563,358	694,500	725,626	603,029	3,174,250
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						136,196,493
12 Gross receipts from related activities, etc. (see instructions)					12	78,014,974
13 First five 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 2017 (line 6, column (f) divided by line 11, column (f))	14	97.67%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	97.29%
16a 33 1/3% support test—2017. 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—2016. 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—2017. 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—2016. 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 in 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 five 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 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2017. 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—2016. 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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 (b) and (c) 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 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) 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 (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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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 in 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 in 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 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 in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 in (2), 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	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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 in (a) 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. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>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 1-1/2% 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 .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 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)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2017 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-2017
1	Distributable amount for 2017 from Section C, line 6		(iii) Distributable Amount for 2017
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2017:		
a			
b	From 2013		
c	From 2014		
d	From 2015		
e	From 2016		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2017 distributable amount		
i	Carryover from 2012 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2017 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2017 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.		
6	Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.		
7	Excess distributions carryover to 2018. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2013		
b	Excess from 2014		
c	Excess from 2015		
d	Excess from 2016		
e	Excess from 2017		

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

2017

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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a 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 programs
- 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** Temporarily restricted 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		1,152,500		1,152,500
b Buildings		23,623,807	8,636,335	14,987,472
c Leasehold improvements		3,281,247	1,770,397	1,510,850
d Equipment		8,671,801	6,744,459	1,927,342
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶				19,578,164

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) BOA \$7M INTEREST RATE SWAP	432,023
(3) RESTRICTED CLIENT TRUST FUNDS	230,396
(4) BB&T INTEREST RATE SWAP	15,122
(5) BOA \$2.6M INTEREST RATE SWAP	618
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	678,159

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 FIN 48 (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

2017

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?		<input checked="" type="checkbox"/>
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)			3,503,759	2,631,417	872,342	1.76
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			3,503,759	2,631,417	872,342	1.76
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			35,484,097		35,484,097	71.45
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			35,484,097		35,484,097	71.45
k Total. Add lines 7d and 7j			38,987,856	2,631,417	36,356,439	73.21

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

Section A. Bad Debt Expense

	Yes	No
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		
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		
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	1,657,719
6 Enter Medicare allowable costs of care relating to payments on line 5	6	2,605,092
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-947,373
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				
8				
9				
10				
11				
12				
13				

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>16</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 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
6b 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>16</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
12b 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? \$		

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 <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 type="checkbox"/> The FAP was widely available on a website (list url): _____		
b	<input type="checkbox"/> The FAP application form was widely available on a website (list url): _____		
c	<input type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): _____		
d	<input 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 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 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 type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations		
j	<input 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		
b	<input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process		
c	<input checked="" type="checkbox"/> Processed incomplete and complete FAP applications		
d	<input checked="" type="checkbox"/> Made presumptive eligibility determinations		
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?	X	
	If "No," indicate why:		
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, 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

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 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.

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? **30**

Name and address		Type of Facility (describe)
1	BUMBY AVE 10 S BUMBY AVE. ORLANDO FL 32714	OUTPATIENT
2	FACT / YAFR 1017 W DIXIE AVE LEESBURG FL 34748	OUTPATIENT
3	HOPE SPRINGS APARTMENTS 1103 BENTLEY RD. LEESBURG FL 34748	RESIDENTIAL
4	HOPE HOUSE - GROVE II 11339 GROVE STREET LEESBURG FL 34788	RESIDENTIAL
5	COMMUNITY SUPPORT BLD I & II 115 CITRUS AVE EUSTIS FL 32726	OUTPATIENT
6	SUMTER OUTPATIENT CLINIC 119 N MARKET STREET BUSHNELL FL 33513	OUTPATIENT
7	LAKE ACADEMY - E 1217 E. HUFFSTETLER RD. EUSTIS FL 32726	SCHOOL
8	HOPE HOUSE - PUTNEY 12327 NORTH PUTNEY COURT LEESBURG FL 34788	RESIDENTIAL
9	ADULT PREV / JAIL DIVERSION 1300 DUNCAN DR. TAVARES FL 32778	OUTPATIENT
10	KCI CM - TAVARES 1300 DUNCAN DR. TAVARES FL 32778	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)
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 CHILDRENS SVCS CTR 2020 TALLY RD LEESBURG FL 34748	OUTPATIENT
18 LAKE ACADEMY - LEESBURG 2020 TALLY RD LEESBURG FL 34748	SCHOOL
19 SOUTH LAKE OUTPATIENT CLINIC 2140 N DON WICKHAM DRIVE CLERMONT FL 34711	OUT PATIENT CLINIC
20 LEESBURG OUTPATIENT CLINIC / WINN 215 N 3RD STREET LEESBURG FL 34748	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 CHILD TASC 225 NE 14TH ST. OCALA FL 34470	OUTPATIENT
22 HOPE HOUSE - GROVE ST 24 S. GROVE STREET EUSTIS FL 32726	RESIDENTIAL
23 HEALTH DEPARTMENT 249 E COLLINS ST. UMATILLA FL 32784	OUTPATIENT
24 HOPE HOUSE - ESTES 34603 ESTES ROAD EUSTIS FL 32736	RESIDENTIAL
25 AIMS - LAKE BLD I & II 404 WEBSTER STREET LEESBURG FL 34748	DAY TREATMENT
26 PHOENIX HOUSE -NORTH AND SOUTH 411 S AND 427 S US 301 SUMTERVILLE FL 33585	RESIDENTIAL
27 HOPE HOUSE - BRIARCLIFF 420 BRIARCLIFF AVE EUSTIS FL 32726	RESIDENTIAL
28 ANTHONY HOUSE 6215 HOLLY STREET BLD I II III ZELLWOOD FL 32798	RESIDENTIAL
29 WELLNESS CLINIC 8113 CENTRALIA CT/SUITES 1 & 2 LEESBURG FL 34748	OUTPATIENT
30 MAT OCOEE 1554 BOREN DRIVE OCOEE FL 34761	OUTPATIENT

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 BACKER 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 45 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 COUNTY

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.

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

FLORIDA

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.

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**

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.

SELF-PAY PATIENTS, 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

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.

AFTER ALL REASONABLE COLLECTION EFFORTS HAVE BEEN MADE. 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)

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

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

LIFESTREAM BEHAVIORAL CENTER INC

Employer identification number

59-1561501

Part I Questions Regarding Compensation

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

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

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

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

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

- | | |
|--|---|
| <input 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 |

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

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

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

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

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

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

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

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

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

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

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

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 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)	277,640	0	0	12,245	0	289,885	0
	(ii)	0	0	0	0	0	0	0
2 ABID DARR PSYCHIATRIST	(i)	274,629	0	0	6,807	0	281,436	0
	(ii)	0	0	0	0	0	0	0
3 THOMAS VALENTE MEDICAL DIRECTOR	(i)	232,073	0	0	12,040	0	244,113	0
	(ii)	0	0	0	0	0	0	0
4 DAVID DADA PSYCHIATRIST	(i)	230,109	0	0	11,405	0	241,514	0
	(ii)	0	0	0	0	0	0	0
5 MIGUEL CORREA PSYCHIATRIST	(i)	227,612	0	0	11,494	0	239,106	0
	(ii)	0	0	0	0	0	0	0
6 MARIA VALDES PSYCHIATRIST	(i)	203,139	0	0	1,644	0	204,783	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 L
(Form 990 or 990-EZ)

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

2017

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 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	186,143	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. 1545-0047

2017

**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 the latest information.**

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC

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	79000	5,730,643	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 IV, 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.		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC

59-1561501

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

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 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

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC**59-1561501**

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.

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

Name of the organization

Employer identification number

LIFESTREAM BEHAVIORAL CENTER INC

59-1561501

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 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	\$	276,008
DONATED SERVICES AND USE OF FACILITIES	\$	-494,122
TOTAL	\$	-218,114

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

▶ 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.

2017
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Department of the Treasury
Internal Revenue Service

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.

(1)	(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.

(1)	(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	19,827	COST
(5) LIFESTREAM BEHAVIORAL CTR FOUNDATIO	C	196,378	COST
(6) LIFESTREAM BEHAVIORAL CTR FOUNDATIO	D	16,589	COST

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) LIFESTREAM BEHAVIORAL CTR FOUNDATIO	L		AMOUNT NOT DETERMINED
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(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)													

Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/18

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

FINANCIAL STATEMENTS

JUNE 30, 2018 AND 2017

**LIFESTREAM BEHAVIORAL
CENTER, INC.
AND
SUBSIDIARIES CONSOLIDATED
FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Audited Financial Statements

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated financial statements of LifeStream Behavioral Center, Inc. (a nonprofit organization) and Subsidiaries (the Center), which comprise the consolidated statements of financial position as of June 30, 2018 and 2017, and the related consolidated statements of activities, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

INDEPENDENT AUDITORS' REPORT
(Concluded)

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2018 and 2017, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 21-30 is presented for purposes of additional analysis as required by the State of Florida Department of Children and Families, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and related directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2018, 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.

December 6, 2018
Ocala, Florida

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017

ASSETS

	2018	2017
Current Assets		
Cash and Cash Equivalents	\$ 7,852,784	\$ 8,303,329
Accounts Receivable from Patients, Net Contractual Allowances and Allowances for Uncollectible Accounts of \$443,913 in 2018 and \$930,200 in 2017	3,512,100	3,482,484
Public Support Receivables	3,005,022	2,840,500
Note Receivable	0	150,056
Inventory	865,453	710,166
Prepaid Expenses and Other Current Assets	885,221	808,610
Total Current Assets	16,120,580	16,295,145
Restricted Deposits	71,826	67,092
Investments, Fair Value	2,115,849	2,278,432
Investments, Cost and Equity	420,237	370,237
Property and Equipment, Net	19,986,659	19,173,075
Intangible Assets, Net	5,086	8,219
Total Assets	\$ 38,720,237	\$ 38,192,200

LIABILITIES AND NET ASSETS

	2018	2017
Current Liabilities		
Accounts Payable	\$ 2,034,002	\$ 2,754,040
Current Maturities of Long-term Debt	566,824	642,750
Unearned Revenues	1,119,765	438,945
Accrued Salaries and Other Current Liabilities	2,250,649	2,550,110
Total Current Liabilities	5,971,240	6,385,845
Other Liabilities		
Note Payable, Less Current Maturities	5,099,557	5,649,115
Deferred Payment Loan	0	14,000
Interest Rate Swap	447,763	723,771
Total Other Liabilities	5,547,320	6,386,886
Total Liabilities	11,518,560	12,772,731
Net Assets		
Unrestricted	26,704,455	24,949,455
Temporarily Restricted	287,152	259,944
Permanently Restricted	210,070	210,070
	27,201,677	25,419,469
Total Liabilities and Net Assets	\$ 38,720,237	\$ 38,192,200

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Public Support and Revenue		
Public Support:		
Federal Grants	\$ 13,077,297	\$ 13,173,467
State Grants	7,775,030	6,324,730
Local Grants	7,924,128	8,208,617
Total	<u>28,776,455</u>	<u>27,706,814</u>
Other Public Contributions and In-kind Support	6,263,559	5,267,667
Total Public Support	<u>35,040,014</u>	<u>32,974,481</u>
Revenue:		
Net Patient Service Revenue	14,625,239	15,481,848
Rent Revenue - HUD Project	27,918	29,583
Investment Income	226,087	203,726
Other Revenue	1,969,686	1,568,008
Total Revenue	<u>16,848,930</u>	<u>17,283,165</u>
Total Public Support and Revenue	<u>51,888,944</u>	<u>50,257,646</u>
Expenses		
Direct Program Services:		
Assessment	23,210	25,130
Case Management	1,761,078	1,708,993
Crisis Stabilization	2,579,199	2,137,470
Crisis Support/Emergency	927,934	824,065
Day-night Programs	936,711	825,259
In-home and On-site	425,258	422,143
Inpatient	5,776,362	6,016,186
Intervention	483,565	511,175
Medical Services	5,308,467	4,897,531
Outpatient Treatment	3,205,634	3,372,705
Prevention	216,040	234,015
Room and Board with Supervision Level 1	1,473,755	1,504,713
Room and Board with Supervision Level 2	3,801,940	3,729,132
Room and Board with Supervision Level 4	143,865	190,507
Substance Abuse Detox	598,715	484,805
CFR ARF	1,140,100	1,068,736
Supported Housing	268,525	268,294
Community Housing	266,435	239,649
TASC	423,146	442,982
ACT Team	2,250,281	1,999,845
Lake Academy	3,733,071	3,662,969
Child Welfare	4,952,167	4,655,646
Integrated Primary Care	3,889,255	2,561,387
Forensic Diversion	994,525	901,065
Lake Region Homes, Inc.	111,481	82,858
Anthony House, Inc.	19,524	19,548
Total Direct Program Services	<u>45,710,243</u>	<u>42,786,808</u>
Support Services:		
Administrative and General	2,447,048	2,962,598
Other Support Services	2,115,004	2,150,294
Total Support Services	<u>4,562,052</u>	<u>5,112,892</u>
Fund Raising:		
LifeStream Foundation, Inc. Events and Awards	137,657	105,293
Total Expenses	<u>50,409,952</u>	<u>48,004,993</u>
Changes in Unrestricted Net Assets	<u>\$ 1,478,992</u>	<u>\$ 2,252,653</u>

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Unrestricted Net Assets, Beginning of Year	\$ 24,949,455	\$ 22,281,913
Change in Unrestricted Net Assets	1,478,992	2,252,653
Other		
Change in Fair Value of Interest Rate Swap Liability	<u>276,008</u>	<u>414,889</u>
Unrestricted Net Assets, End of Year	<u>\$ 26,704,455</u>	<u>\$ 24,949,455</u>
Temporary Restricted Net Assets		
Beginning of Year	\$ 259,944	\$ 293,947
Contributions	123,939	60,080
Net Assets Released from Restriction	<u>(96,731)</u>	<u>(94,083)</u>
Temporary Restricted Net Assets, End of Year	<u>\$ 287,152</u>	<u>\$ 259,944</u>
Permanently Restricted Net Assets		
Beginning of Year	<u>\$ 210,070</u>	<u>\$ 210,070</u>
Permanently Restricted Net Assets, End of Year	<u>\$ 210,070</u>	<u>\$ 210,070</u>
Total Increase in Net Assets	<u>\$ 1,782,208</u>	<u>\$ 2,633,539</u>

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
Cash Flows from Operating Activities		
Change in Net Assets	\$ 1,782,208	\$ 2,633,539
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	1,318,110	1,322,383
(Gain) Loss on Sale of Fixed Assets	0	127,690
Provisions for Bad Debt	443,913	925,646
Forgiveness of Deferred Payment Loan	(14,000)	(12,000)
Change in Value of Interest Rate Swap	(276,008)	(414,890)
Change in:		
Accounts Receivable from Patients	(458,949)	(644,299)
Public Support Receivables	(179,102)	(424,052)
Notes Receivable	150,056	127,549
Prepaid Expenses and Other Current Assets	(231,898)	(991,356)
Accounts Payable	(720,038)	31,060
Accrued Salaries and Other Current Liabilities	(299,461)	(94,092)
Unearned Revenue	680,820	36,087
Net Cash Provided by (Used in) Operating Activities	2,195,651	2,623,265
Cash Flows from Investing Activities		
Purchase of Property and Equipment	(2,111,295)	(551,901)
Proceeds from Sale of Property and Equipment	0	132,814
Purchases of Investments	0	(11,286)
Proceeds from Investments	112,583	0
Net Cash Provided by (Used in) Investing Activities	(1,998,712)	(430,373)
Cash Flows from Financing Activities		
Repayment of Debt	(642,750)	(1,291,114)
Net Cash Provided by (Used in) Financing Activities	(642,750)	(1,291,114)
Net Increase (Decrease) in Cash and Cash Equivalents	(445,811)	901,778
Cash and Cash Equivalents, Beginning of Year	8,370,421	7,468,643
Cash and Cash Equivalents, End of Year	\$ 7,924,610	\$ 8,370,421
<u>Shown in the Financial Statements as</u>		
Cash and Cash Equivalents	\$ 7,852,784	\$ 8,303,329
Restricted Cash	71,826	67,092
Total	\$ 7,924,610	\$ 8,370,421
Supplemental Disclosure of Cash Flow Information		
Cash Paid During the Year for Interest	\$ 344,138	\$ 388,493

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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, 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 through the financial statements.

LRH, a nonprofit 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. 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.

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 three classes of net assets as follows:

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

B. Summary of Significant Accounting Policies *(Continued)*

Financial Statement Presentation *(Continued)*

- *Unrestricted Net Assets*—Net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board or may otherwise be limited by contractual agreements with outside parties.
- *Temporarily Restricted Net Asset*—Net assets whose use by the Center is subject to donor imposed stipulations that can be fulfilled by actions of the Center pursuant to those stipulations or that expire by the passage of time.
- *Permanently Restricted Net Assets*—Net assets subject to donor-imposed stipulations that they be maintained permanently by the Center. Generally, the donors of these assets permit the Center to use all or part of the investment return on these assets. Such assets consist of the Anthony House's restricted land. The Center has no endowments funds.

Revenues are reported as increases in unrestricted net assets unless they are restricted by donor-imposed stipulations. Expenses are generally reported as decreases in unrestricted net assets. Satisfactions of donor-imposed stipulations that simultaneously increase unrestricted net assets and decrease temporarily restricted assets are reported as reclassifications. Temporarily restricted revenue received and expended during the same fiscal year is recorded as unrestricted revenue and expense in the statement of activities.

Use of Estimates—The preparation of consolidated financial statements in conformity with generally accepted accounting principles (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—LifeStream considers cash and cash equivalents to include cash deposits, certificates of deposits, and money market accounts, which are treated as cash equivalents in the statement of cash flows.

Investments—The Center uses a fair value hierarchy established by 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, 2018 AND 2017
(Continued)

B. Summary of Significant Accounting Policies *(Continued)*

Financial Statement Presentation *(Continued)*

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 \$49,159 and \$44,625 at June 30, 2018 and 2017, respectively, are held in separate accounts and generally are not available for operating purposes. The Center and LRH also hold restricted security deposits of \$22,667 and \$22,467 at June 30, 2018 and 2017, 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, 2018 and 2017. These amounts are reflected as unrestricted 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, 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.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

B. Summary of Significant Accounting Policies *(Continued)*

Financial Statement Presentation *(Continued)*

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 payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. 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 amounted to \$4,554,832 (current year amounts include PCU inpatient care) and \$3,883,007 for the years ended June 30, 2018 and 2017, 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 \$51,920 for the years ended June 30, 2018 and 2017. The fair market value of donated prescription drugs was \$5,730,643 and \$4,718,683 for the years ended June 30, 2018 and 2017, respectively.

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 \$14,070 and \$14,417 for the years ended June 30, 2018 and 2017, 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 December 6, 2018, the date the financial statements were available to be issued. No subsequent events occurred that resulted in adjustments to the financial statements.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

B. Summary of Significant Accounting Policies (Concluded)

Financial Statement Presentation (Concluded)

New Accounting Pronouncements—Accounting Standards Update (ASU) No. 2016-14: *Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14) was issued in a prior year. The main provisions of ASU 2016-14, which amend the requirements for financial statements and notes in Accounting Standards Codification Topic 958, *Not-for-Profit Entities*, require a not-for-profit entity to change the reporting of net asset classes, expense, and liquidity in their financial statements. This ASU is effective for annual periods in fiscal years beginning after December 15, 2017, although early adoption is permitted. LifeStream has not adopted ASU 2016-14 in the current year. Management is currently evaluating the future impact of the ASU on the LifeStream’s financial statements.

C. Property and Equipment

Property and equipment consist of the following:

	<u>2018</u>	<u>2017</u>
Construction in Process	\$ 217,354	\$ 0
Land and Improvements	1,761,260	1,662,691
Building and Improvements	27,450,020	26,612,090
Furniture and Equipment	8,832,455	8,072,642
	<u>38,261,089</u>	<u>36,347,423</u>
(Less Accumulated Depreciation)	<u>(18,274,430)</u>	<u>(17,174,348)</u>
Net Property and Equipment	<u>\$ 19,986,659</u>	<u>\$ 19,173,075</u>

Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Depreciation expense was \$1,297,714 and \$1,301,914 for the years ended June 30, 2018 and 2017, 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, 2018, as \$3,293,807 and \$2,221,063, respectively. The historical cost and net book value of all such assets are recorded at June 30, 2017, as \$3,293,807 and \$2,334,879, respectively.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

D. Investments and Fair Value

At June 30, 2018 and 2017, the fair value of financial instruments consisted of the following:

Fair Market Value	2018			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 28,855	\$ 0	\$ 0	\$ 28,855
Corporate Bonds	928,502	0	0	928,502
Common Stock - Public (level 1)	1,100,532	0	0	1,100,532
Foreign Bonds	19,422	0	0	19,422
Foreign Equities	38,538	0	0	38,538
Total	\$ 2,115,849	\$ 0	\$ 0	\$ 2,115,849
Interest Rate Swaps	0	447,763	0	447,763
Total	\$ 0	\$ 447,763	\$ 0	\$ 447,763
Fair Market Value	2017			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 29,544	\$ 0	\$ 0	\$ 29,544
Corporate Bonds	1,059,776	0	0	1,059,776
Common Stock - Public (level 1)	1,142,984	0	0	1,142,984
Foreign Bonds	0	0	0	0
Foreign Equities	46,128	0	0	46,128
Total	\$ 2,278,432	\$ 0	\$ 0	\$ 2,278,432
Interest Rate Swaps	\$ 0	\$ 723,770	\$ 0	\$ 723,770
Total	\$ 0	\$ 723,770	\$ 0	\$ 723,770

Additionally, for fiscal years 2018 and 2017, \$420,237 and \$344,237 of investments, cost, and equity, are accounted for using the equity and cost method and are further discussed in Note U.

Investment return consisted of the following:

	2018	2017
Interest and Dividends	\$ 37,377	\$ 54,393
Realized Gains/(Losses)	89,878	51,636
Unrealized Gains/(Losses)	98,832	97,697
Total	\$ 226,087	\$ 203,726

E. Restricted Net Assets

Temporarily restricted net assets and permanently restricted net assets are available for the following purposes at June 30, 2018 and 2017:

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

E. Restricted Assets (Concluded)

Temporarily Restricted Net Assets	2018	2017
Memoriams	\$ 15,793	\$ 1,616
Open Door	61,827	92,060
Capital Campaign	15,733	0
Suicide Prevention	13,916	0
Children's Services	13,615	0
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
Total	\$ 287,152	\$ 259,944
Permanently Restricted Net Assets		
Anthony House - Land	\$ 210,070	\$ 210,070

F. Accounts Receivable

Allowance for 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:

	2018	2017
Patient Accounts Receivable	\$ 3,956,013	\$ 4,412,684
Allowance for Bad Debt	(443,913)	(930,200)
Net	\$ 3,512,100	\$ 3,482,484

G. Notes Receivable

The Center held a note receivable from Project Health, Inc. secured by membership interest in Integral Health Plan, Inc., due in monthly installments of no less than \$12,000 plus interest at 12% through June 30, 2017.

Principal payments on notes receivable were due as follows:

Year ended June 30, 2018 \$ 6,800

H. Long-term Debt

Long-term debt consists of the following:

	2018	2017
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 1.335%, through December 2018	\$ 129,292	\$ 355,848

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

H. Long-term Debt (Concluded)

	2018	2017
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	\$ 244,192	\$ 254,948
Mortgage Note Payable, Collateralized by Buildings, Payable in Varying Monthly Installments, Including Interest at 30-Day LIBOR Plus 1.85% through August 2028. Loan Related Costs were \$16,761 and 17,872	1,053,857	1,132,216
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 \$113,999 and 130,154	4,369,800	4,696,879
Total Long-term Debt	5,797,141	6,439,891
(Less Loan Costs)	(130,760)	(148,026)
(Less Current Portion)	(566,824)	(642,750)
Long-term Portion	\$ 5,099,557	\$ 5,649,115

Scheduled maturities on long-term debt is as follows:

2019	\$	566,824
2020		459,475
2021		483,600
2022		508,476
2023		534,660
Thereafter		3,244,106
Total	\$	5,797,141

Interest expense for the years ended June 30, 2018 and 2017, was \$308,845 and \$371,251, respectively.

Debt Covenants—The loan agreements relating to the variable rate and 6.25% mortgages payable to a bank 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.

I. Interest Rate Swap Agreement

The Center used variable-rate debt to finance the construction of the hospital. 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.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

I. Interest Rate Swap Agreement (Concluded)

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 pays 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%. At June 30, 2018 and 2017, the swap contract had a notional amount of \$4,368,801 and \$4,696,879, 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. The net gain (loss) on the swap at June 30, 2018 and 2017, was \$219,177 and \$315,813, respectively.

On December 29, 2003, the Center entered into a \$2,600,000 U.S. Dollar Rate Swap Transaction with an effective date of December 29, 2003, and a termination date of December 29, 2018. Under the terms of the agreement, the Center pays a fixed rate of 3.185% 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 1.335%. At June 30, 2018 and 2017, the swap contract had a notional amount of \$115,766 and \$342,323, 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. The net gain (loss) on the swap at June 30, 2018 and 2017, was \$5,760 and \$14,662, 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 Branch Banking and Trust Co. (BB&T) on a monthly basis and, in return, BB&T pays the Center the monthly LIBOR rate plus 1.85%. At June 30, 2018 and 2017, the swap contract had a notional amount of \$1,053,857 and \$1,132,216, 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, 2018 and 2017, was \$51,071 and 84,396, respectively.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

J. Deferred Payment Loan

In December 2001, the Center entered into an agreement with the Sumter County Board of County Commissioners (the County) under the County's Sumter County State Housing Initiative Partnership (SHIP) Program. Under the SHIP Program, the Center received \$200,000 through a deferred payment loan. This loan has no required principal payments and does not accrue interest, as long as the Center continues to comply with the conditions set by the County, which primarily state that the property purchased with the loan continues to be used in accordance with the SHIP Program requirements. In addition, the principal of the loan will be forgiven at the rate of 7% each year beginning in 2004, provided the aforementioned conditions continue to be met. At June 30, 2018, in compliance with program requirements, the Center reduced outstanding principal by \$14,000, which reduces the deferred payment loan to an outstanding balance of \$0.

K. 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, 2018 and 2017, consist of the following:

	<u>2018</u>	<u>2017</u>
Gross Patient Service Revenue	\$ 62,899,554	\$ 60,856,151
(Less Provisions for Contractual)	(48,274,315)	(45,374,303)
Net Patient Service Revenue	<u>\$ 14,625,239</u>	<u>\$ 15,481,848</u>

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 16% and 20% for the years ended June 30, 2018 and 2017, 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, 2017, have been audited and final settlement has been determined. The cost reports for the year ended 2018 have not been audited. The provisions for cost report settlements for 2018 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, 2018 AND 2017
(Continued)

L. 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 \$887,586 and \$802,456 for the years ended June 30, 2018 and 2017, respectively.

M. 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.

N. 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 \$186,143 and \$202,930 worth of supplies and furniture for fiscal years ended 2018 and 2017, respectively, and as of year-end owed \$9,169 and \$14,140 to the vendor for fiscal years ended 2018 and 2017, 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 \$11,165 and received rent of \$33,259.

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.

O. 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.

P. Concentrations of Credit Risk

The Center grants credit without collateral to its patients. Most are local residents and are insured under third-party payer 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. At June 30, 2018, the Center's uninsured cash balances totaled \$6,662,894.

Q. Leases

The Center leases outpatient facilities and parking space under operating leases. Rental expense for the years ended June 30, 2018 and 2017, was \$215,760 and \$251,161, 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, 2018 AND 2017
(Continued)

Q. Leases (Concluded)

Schedule of Minimum Lease Payments
Years Ended June 30

2019	\$ 230,896
2020	82,288
2021	48,548
2022	11,165
2023	11,165

R. Summary Information Relating to Financially Interrelated Entities

Summary financial information of Lake Region Homes, Inc., 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.

	2018	2017
Lake Region Homes, Inc.		
Total Assets	\$ 113,133	\$ 130,294
Total Liabilities	762,329	781,547
Unrestricted Net Assets (Deficit)	(649,196)	(651,253)
Total Liabilities and Net Assets	113,133	130,294
Total Revenue	100,737	112,896
Total Expenses	(98,679)	(95,100)
Changes in Net Assets	\$ 2,058	\$ 17,796

	2018	2017
LifeStream Behavioral Center Foundation, Inc.		
Total Assets	\$ 471,773	\$ 449,216
Unrestricted Net Assets (Deficit)	211,831	189,274
Temporarily Restricted Net Assets	259,942	259,942
Total Net Assets	471,773	449,216
Total Revenue	256,945	254,672
Total Expenses	(234,388)	(199,377)
Changes in Net Assets	\$ 22,557	\$ 55,295

	2018	2017
Anthony House, Inc.		
Total Assets	\$ 307,523	\$ 326,722
Total Liabilities	27,614	27,614
Unrestricted Net Assets	69,839	89,038
Permanently Restricted Net Assets	210,070	210,070
Total Liabilities and Net Assets	307,523	326,722
Total Revenue	325	750
Total Expenses	(19,524)	(19,548)
Changes in Net Assets	\$ (19,199)	\$ (18,798)

S. 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.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

T. Contingencies

LifeStream entered into a capitated contract with Beacon Health Strategies, LLC (BHS) effective January 1, 2015, to provide treatment for mental health and substance use disorder. The contract is for a three-year period with an automatic two-year extension unless terminated with a ninety-day notice. The contract includes various provisions, including a minimum maintenance of effort level, which if not met, requires remedial actions to take place.

Under the terms of the contract, patients that are covered by mental health and substance use disorders under a health plan are considered members covered under the contract. If a patient is deemed not covered under the contract, then prior authorization from BHS is required to qualify under the contract, unless it is for emergency services. The contract states that LifeStream shall have the ability to obtain authorization twenty-four hours a day, seven days a week, for each day of the calendar year. Under the contract, BHS is not liable for payment of services for those who have not received authorization, unless it is for emergency services.

The contract ended December 2017, and changed to a pay-as-you-go basis effective January 1, 2018.

U. Equity Investment

The Corporation, 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 Corporation, 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 Corporation, 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 below for additional information).

Additionally, the Corporation 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 nonprofit corporation, which together with their respective subsidiaries and affiliates, will be referred to as Progress Health System. The Board of Progress Health System 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.

LIFESTREAM BEHAVIORAL CENTER, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Concluded)

W. Subsequent Events

In September 2018, LSBC completed a refinancing with BB&T of the Bank of America bonds for \$4,296,080, issuance of additional debt for \$5,703,920 to build a new unit in South Lake and pay issuance costs. Bank of America agreed to “orphan” the SWAP related to the refunded debt. As of the time of refunding, the value of the SWAP was \$393,662.

Effective October 1, 2018, LSBC opted out of self-insurance and converted to a fully insured plan. In addition the Center has IBNR claims reserve for any claims incurred during the run out period.

Lifestream Behavioral Center, Inc.
FEI: 59-1561501
Form 990, Part IV, Line 20b Attachment
FYE: 6/30/18

SUPPLEMENTARY INFORMATION

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2018

	ASSESSMENT	CASE MANAGEMENT	CRISIS STABILIZATION
I. NET PATIENT REVENUE	\$ 43,796	\$ 1,378,046	\$ 2,224,713
II. OTHER REVENUE			
Federal & State Grant Revenue	0	480,900	1,133,296
Local Grant Revenue	0	25,000	192,377
Other Revenue	0	0	3,630
TOTAL OTHER REVENUE	<u>0</u>	<u>505,900</u>	<u>1,329,303</u>
TOTAL REVENUE	<u>43,796</u>	<u>1,883,946</u>	<u>3,554,016</u>
III. PERSONNEL SERVICES			
Salaries	0	1,042,871	823,908
Fringe	0	295,079	202,467
TOTAL PERSONNEL SERVICES	<u>0</u>	<u>1,337,950</u>	<u>1,026,375</u>
OTHER EXPENSES			
Building Occupancy	0	28,748	166,771
Professional Services	22,824	184,767	75,435
Travel	0	88,469	5,771
Equipment Costs	0	3,329	4,243
Food Services	0	98	117,830
Medical & Pharmacy	0	627	122,237
Subcontracted Services	0	0	895,740
Insurance	356	40,707	44,204
Interest	0	4,961	22,408
Operating Supplies & Expense	30	41,525	42,194
Depreciation and Amortization	0	29,897	55,991
Donated Items	0	0	0
Foundation Events and Awards	0	0	0
TOTAL OTHER EXPENSES	<u>23,210</u>	<u>423,128</u>	<u>1,552,824</u>
TOTAL DIRECT EXPENSES	<u>23,210</u>	<u>1,761,078</u>	<u>2,579,199</u>
INDIRECT EXPENSES			
Administrative Overhead	2,114	164,705	540,508
TOTAL INDIRECT EXPENSES	<u>2,114</u>	<u>164,705</u>	<u>540,508</u>
TOTAL EXPENSES	<u>25,324</u>	<u>1,925,783</u>	<u>3,119,707</u>
NET OPERATING INCOME (LOSS)	<u>18,472</u>	<u>(41,837)</u>	<u>434,309</u>
NON-OPERATING REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	<u>\$ 18,472</u>	<u>\$ (41,837)</u>	<u>\$ 434,309</u>

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2018
(Continued)

EMERGENCY SERVICES	DAY - NIGHT	IN-HOME & ON-SITE	INPATIENT	INTERVENTION	MEDICAL SERVICES
\$ 14,588	\$ 869,632	\$ 257,504	\$ 4,641,008	\$ 337	\$ 1,334,345
1,393,283	103,189	14,239	1,123,634	471,994	584,939
0	105,979	71,250	1,148,386	6,260	354,494
0	107,104	0	920,907	0	2,730,640
1,393,283	316,272	85,489	3,192,927	478,254	3,670,073
1,407,871	1,185,904	342,993	7,833,935	478,591	5,004,418
637,373	408,911	225,455	1,392,496	291,882	1,735,998
148,612	119,982	53,277	363,530	83,191	237,748
785,985	528,893	278,732	1,756,026	375,073	1,973,746
41,156	86,997	32,283	308,519	11,588	49,695
20,210	45,902	23,973	181,104	18,198	520,454
1,290	3,626	9,352	15	28,833	9,681
1,535	5,543	825	6,015	3,077	1,335
14,933	77,793	198	230,770	154	0
879	230	218	1,102,251	2,518	2,565,328
0	0	0	1,785,442	0	0
22,084	27,631	17,702	81,090	14,052	30,943
3,413	11,286	2,214	35,982	2,075	7,042
16,729	81,476	10,575	191,926	16,952	109,434
19,720	67,334	49,186	97,222	11,045	40,809
0	0	0	0	0	0
0	0	0	0	0	0
141,949	407,818	146,526	4,020,336	108,492	3,334,721
927,934	936,711	425,258	5,776,362	483,565	5,308,467
175,305	87,838	58,560	1,209,052	37,099	427,755
175,305	87,838	58,560	1,209,052	37,099	427,755
1,103,239	1,024,549	483,818	6,985,414	520,664	5,736,222
304,632	161,355	(140,825)	848,521	(42,073)	(731,804)
0	0	0	0	0	0
\$ 304,632	\$ 161,355	\$ (140,825)	\$ 848,521	\$ (42,073)	\$ (731,804)

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2018
(Continued)

OUTPATIENT	PREVENTION	R&B w/ SPV LEVEL 1	R&B w/ SPV LEVEL 2	R&B w/ SPV LEVEL 4	SUBSTANCE ABUSE DETOX
\$ 1,594,658	\$ 0	\$ 714	\$ 944,454	\$ 8,280	\$ 265,793
498,353	159,892	1,622,235	2,550,230	165,992	356,397
858,425	0	0	534,960	15,000	0
22,695	0	0	282,784	15,106	210
1,379,473	159,892	1,622,235	3,367,974	196,098	356,607
2,974,131	159,892	1,622,949	4,312,428	204,378	622,400
1,919,306	118,165	912,036	1,721,854	52,674	169,887
452,405	31,162	214,799	494,097	19,595	44,345
2,371,711	149,327	1,126,835	2,215,951	72,269	214,232
133,743	10,995	70,709	329,903	14,899	57,736
239,650	6,591	47,848	71,930	18,387	20,381
64,700	8,795	1,884	15,319	1,639	0
12,012	42	3,458	26,298	961	663
925	7,468	86,344	498,092	14,226	22,186
17,724	33	4,494	28,056	66	27,766
0	0	0	1,043	0	214,732
84,692	6,265	31,006	109,101	4,659	10,355
23,970	2,528	10,317	53,270	1,323	3,714
162,443	8,680	30,029	173,756	9,419	17,814
94,064	15,316	60,831	246,709	6,017	9,136
0	0	0	32,512	0	0
0	0	0	0	0	0
833,923	66,713	346,920	1,585,989	71,596	384,483
3,205,634	216,040	1,473,755	3,801,940	143,865	598,715
271,499	15,195	102,316	304,660	12,006	126,871
271,499	15,195	102,316	304,660	12,006	126,871
3,477,133	231,235	1,576,071	4,106,600	155,871	725,586
(503,002)	(71,343)	46,878	205,828	48,507	(103,186)
0	0	0	8,848	0	0
\$ (503,002)	\$ (71,343)	\$ 46,878	\$ 214,676	\$ 48,507	\$ (103,186)

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2018
(Continued)

CRF ARF	SUPPORTED HOUSING	TASC	ACT TEAMS	TOTAL ADM PROGRAMS	PRIMARY CARE CLINICS
\$ 377,313	\$ 100,332	\$ 28,800	\$ 0	\$ 14,084,313	\$ 7,054
810,083	19,300	380,078	2,546,386	14,414,420	637,452
300,000	0	30,000	0	3,642,131	156,091
11,354	125,292	123,415	919	4,344,056	3,156,349
1,121,437	144,592	533,493	2,547,305	22,400,607	3,949,892
1,498,750	244,924	562,293	2,547,305	36,484,920	3,956,946
339,773	68,871	222,712	1,225,902	13,310,074	364,445
88,692	21,741	65,482	290,381	3,226,585	82,766
428,465	90,612	288,194	1,516,283	16,536,659	447,211
101,318	71,151	24,450	95,867	1,636,528	43,724
39,219	7,970	49,119	69,224	1,663,186	129,026
156	367	12,130	37,078	289,105	18,022
192	5,028	1,627	50,084	126,267	3,749
57,068	316	59	784	1,129,244	2,440
5,834	4	544	1,297	3,880,106	3,131,694
444,189	0	0	0	3,341,146	0
19,537	17,359	9,260	78,778	649,781	14,546
7,608	15,823	1,880	8,210	218,024	8,866
17,684	8,021	25,877	330,612	1,295,176	36,584
18,830	32,466	10,006	62,064	926,643	53,393
0	19,408	0	0	51,920	0
0	0	0	0	0	0
711,635	177,913	134,952	733,998	15,207,126	3,442,044
1,140,100	268,525	423,146	2,250,281	31,743,785	3,889,255
249,709	21,345	33,644	158,033	3,998,214	129,226
249,709	21,345	33,644	158,033	3,998,214	129,226
1,389,809	289,870	456,790	2,408,314	35,741,999	4,018,481
108,941	(44,946)	105,503	138,991	742,921	(61,535)
0	5,152	0	0	14,000	0
\$ 108,941	\$ (39,794)	\$ 105,503	\$ 138,991	\$ 756,921	\$ (61,535)

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2018
(Continued)

ACADEMIC SERVICES	COMMUNITY HOUSING	CHILD WELFARE SVCS	JAIL DIVERSION SVCS	TOTAL NON-ADM PROGRAMS	TOTAL ADMIN AND SUPPORT
\$ 320,266	\$ 0	\$ 3,588	\$ 3	\$ 330,911	\$ 210,000
0	0	5,033,968	0	5,671,420	7,540
4,232,365	0	34,345	618,953	5,041,754	(813)
5,300	267,191	14,510	456,000	3,899,350	(507,423)
4,237,665	267,191	5,082,823	1,074,953	14,612,524	(500,696)
4,557,931	267,191	5,086,411	1,074,956	14,943,435	(290,696)
1,795,841	47,104	3,450,186	411,004	6,068,580	4,820,538
485,357	9,876	839,381	105,201	1,522,581	773,805
2,281,198	56,980	4,289,567	516,205	7,591,161	5,594,343
257,314	80,293	132,827	41,672	555,830	(628,380)
210,258	2,303	8,838	48,513	398,938	(1,049,978)
5,306	444	115,643	12,401	151,816	102,824
587,220	217	77,501	4,595	673,282	57,950
3,468	0	1,103	933	7,944	(221,208)
1,047	0	869	38,647	3,172,257	113,397
1,305	0	0	0	1,305	(67,195)
98,581	15,018	167,560	19,185	314,890	78,019
49,440	21,973	835	2,654	83,768	38,338
93,982	10,590	123,516	287,567	552,239	526,522
143,952	78,617	33,908	22,153	332,023	29,644
0	0	0	0	0	0
0	0	0	0	0	0
1,451,873	209,455	662,600	478,320	6,244,292	(1,020,067)
3,733,071	266,435	4,952,167	994,525	13,835,453	4,574,276
291,694	17,678	0	58,532	497,130	(4,495,344)
291,694	17,678	0	58,532	497,130	(4,495,344)
4,024,765	284,113	4,952,167	1,053,057	14,332,583	78,932
533,166	(16,922)	134,244	21,899	610,852	(369,628)
0	0	0	0	0	502,639
\$ 533,166	\$ (16,922)	\$ 134,244	\$ 21,899	\$ 610,852	\$ 133,011

LIFESTREAM BEHAVIORAL CENTER, INC.
PROGRAM/COST CENTER ACTUAL EXPENSES AND
REVENUES SCHEDULES
YEAR ENDED JUNE 30, 2018
(Concluded)

LIFESTREAM BEHAVIORAL CENTER FOUNDATION, INC.	LAKE REGION HOMES, INC.	ANTHONY HOUSE, INC.	TOTAL
\$ 0	\$ 0	\$ 0	\$ 14,625,224
0	85,611	0	20,178,991
0	0	0	8,683,072
256,945	27,928	325	8,021,181
256,945	113,539	325	36,883,244
256,945	113,539	325	51,508,468
0	0	0	24,199,192
0	0	0	5,522,971
0	0	0	29,722,163
0	31,213	0	1,595,191
0	0	0	1,012,146
0	0	0	543,745
0	0	0	857,499
0	0	0	915,980
0	0	0	7,165,760
0	0	0	3,275,256
0	16,523	0	1,059,213
0	35,293	0	375,423
2,129	18,545	0	2,394,611
369	9,907	19,524	1,318,110
0	0	0	51,920
231,890	0	0	231,890
234,388	111,481	19,524	20,796,744
234,388	111,481	19,524	50,518,907
0	0	0	0
0	0	0	0
234,388	111,481	19,524	50,518,907
22,557	2,058	(19,199)	989,561
0	0	0	516,639
\$ 22,557	\$ 2,058	\$ (19,199)	\$ 1,506,200

LIFESTREAM BEHAVIORAL CENTER, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
HOSPITAL ONLY AND ALL OTHER COST CENTERS
YEAR ENDED JUNE 30, 2018

	Hospital Cost Centers					Total Hospital	All Other Cost Centers	Consolidated Totals
	Inpatient	ARF	Crisis Stabilization	Detoxification	Emergency services			
Public Support Revenue:	\$ 3,192,928	\$ 1,121,436	\$ 1,329,304	\$ 356,608	\$ 1,393,283	\$ 7,393,559	\$ 29,635,519	\$ 37,029,078
Gross Patient Revenue	\$ 15,172,881	\$ 3,593,636	\$ 7,671,012	\$ 1,419,759	\$ 116,214	\$ 27,973,502	\$ 34,926,052	\$ 62,899,554
Contractual Allowance	10,531,872	3,216,323	5,446,301	1,153,966	101,625	20,450,087	27,824,229	48,274,316
Net Patient Revenue	\$ 4,641,009	\$ 377,313	\$ 2,224,711	\$ 265,793	\$ 14,589	\$ 7,523,415	\$ 7,101,823	\$ 14,625,238
Total Public Support and Revenue	\$ 7,833,937	\$ 1,498,749	\$ 3,554,015	\$ 622,401	\$ 1,407,872	\$ 14,916,974	\$ 36,737,342	\$ 51,654,316
Expenses								
Personnel Expenses:								
Salaries	\$ 1,931,970	\$ 471,352	\$ 1,087,067	\$ 235,676	\$ 637,374	\$ 4,363,439	\$ 20,835,753	\$ 25,199,192
Fringe Benefits	363,530	88,692	202,467	44,346	148,613	847,648	4,675,322	5,522,970
Total Personnel Costs	\$ 2,295,500	\$ 560,044	\$ 1,289,534	\$ 280,022	\$ 785,987	\$ 5,211,087	\$ 25,511,075	\$ 30,722,162
Direct Expenses:								
Building Occupancy	\$ 308,520	\$ 101,318	\$ 166,769	\$ 57,736	\$ 41,156	\$ 675,499	\$ 888,470	\$ 1,563,969
Professional Services	181,103	39,218	75,435	20,380	20,209	336,345	675,799	1,012,144
Travel	15	156	5,771	0	1,290	7,232	536,511	543,743
Equipment Cost	6,015	192	4,242	662	1,534	12,645	844,847	857,492
Food Services	230,769	57,068	117,829	22,187	14,933	442,786	473,193	915,979
Medical and Pharmacy	1,102,251	5,834	122,236	27,766	879	1,258,966	5,906,788	7,165,754
Subcontracted Services	1,245,968	312,610	632,582	148,943	0	2,340,103	(64,848)	2,275,255
Insurance	81,091	19,536	44,205	10,355	22,082	177,269	865,417	1,042,686
Interest	35,982	7,608	22,408	3,714	3,413	73,125	267,006	340,131
Operating Supplies and Expense	191,927	17,683	42,193	17,813	16,728	286,344	2,077,595	2,363,939
Depreciation	97,223	18,830	55,991	9,136	19,720	200,900	1,087,412	1,288,312
Donated Items	0	0	0	0	0	0	51,920	51,920
Total Other Direct Expenses	\$ 3,480,864	\$ 580,053	\$ 1,289,661	\$ 318,692	\$ 141,944	\$ 5,811,214	\$ 13,610,110	\$ 19,421,324
Total Direct Expenses	\$ 5,776,364	\$ 1,140,097	\$ 2,579,195	\$ 598,714	\$ 927,931	\$ 11,022,301	\$ 39,121,185	\$ 50,143,486
Indirect Expenses:								
Center Administration	\$ 1,209,051	\$ 249,709	\$ 540,507	\$ 126,872	\$ 175,305	\$ 2,301,444	\$ (2,301,444)	\$ 0
Total Indirect Expenses	\$ 1,209,051	\$ 249,709	\$ 540,507	\$ 126,872	\$ 175,305	\$ 2,301,444	\$ (2,301,444)	\$ 0
Total Expenses	\$ 6,985,415	\$ 1,389,806	\$ 3,119,702	\$ 725,586	\$ 1,103,236	\$ 13,323,745	\$ 36,819,741	\$ 50,143,486
Changes in Unrestricted Net Assets	\$ 848,522	\$ 108,943	\$ 434,313	\$ (103,185)	\$ 304,636	\$ 1,593,229	\$ (82,399)	\$ 1,510,830

LIFESTREAM BEHAVIORAL CENTER, INC.
CONSOLIDATED SCHEDULE OF STATE EARNINGS FOR ALCOHOL, DRUG ABUSE, AND
MENTAL HEALTH SERVICES
YEAR ENDED JUNE 30, 2018

1	Total SAMH Expenditures	\$ 40,037,650
2	Less Other State and Federal Funds	897,500
3	Less Non-match SAMH Funds	6,442,550
4a	Less Unallowable Costs per 65E-14, F.A.C.	63,483
4b	Less Unallowable Patient Fees	915,899
5	Total Allowable Expenditures (sum of lines 1, 2, 3 and 4)	<u>31,718,218</u>
6	Maximum Available Earnings (line 5 multiplied by 75%)	23,788,664
7	Amount of State Funds Required Match (total of invoices paid by department, less line 3)	<u>7,645,623</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>\$ 16,143,041</u>
	Amount Due Department	<u>\$ 0</u>

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS
YEAR ENDED JUNE 30, 2018

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	\$342.05	3650	2,439	1,211	\$283,203	\$414,223	\$0
Adult Mental Health	CSU	\$342.05	3650	178	3,472	\$750,800	\$1,187,598	\$0
Adult Substance Abuse	Detox	\$307.94	1825	313	1,512	\$356,397	\$465,605	\$0
Adult Mental Health	ARF	\$342.05	3650	444	3,206	\$810,083	\$1,096,612	\$0
Adult Mental Health	Trans Living - Res 1	\$277.78	5840	0	5,840	\$1,622,235	\$1,622,235	\$0

Lifestream Behavioral Center, Inc.
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LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF RELATED-PARTY TRANSACTION ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2018

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.
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OTHER REPORTS AND SCHEDULES

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018

Florida/State Agency, Pass-Through Entity Federal Programs/State Projects	CFDA/CSFA 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	Y6019	\$ 27,975
National School Lunch Program	10.558	Y6019	1,472
Total U. S. Department of Agriculture			29,447
U. S. Department of Housing and Urban Development			
<i>Passed Through Lake Region Homes:</i>			
Section 8 Housing Assistance Payment Program	14.195	2017/2018	85,611
<i>Passed Through Florida Department of Housing and Urban Development:</i>			
Community Development Block Grant	14.218	2017/2018	8,539
<i>Passed Through Florida Department of Housing and Urban Development:</i>			
<i>Passed Through Mid Florida:</i>			
Emergency Solutions Grant	14.231	2017/2018	53,605
<i>Passed Through Florida Department of Housing and Urban Development:</i>			
<i>Passed Through Hope House:</i>			
Supportive Housing Program	14.235	FL0399L4H201414	44,485
Total U. S. Department of Housing and Urban Development			192,240
U. S. Department of Justice			
<i>Florida Department of Justice</i>			
<i>Passed Through Lake County, Florida:</i>			
Justice and Mental Health Collaboration Program	16.745	BJA-2017/12018	109,453
Total U. S. Department of Justice			109,453
U. S. Department of Health and Human Services			
SAMHSA - Wellness Integration Network	93.243	1H79SM062346-01	404,218
<i>Passed Through Florida Department of Children and Families:</i>			
<i>Passed Through Lutheran Services Florida:</i>			
SAMHSA - Wellness Integration Network	93.243	EH003	46,595
			<u>450,813</u>
SAMHSA - Assisted Outpatient Team	93.997	1H79SMO63543-01	758,945
<i>Passed Through Kids Central, Inc.:</i>			
Preservation and Support Services	93.556	C1718-FCC-LHS004	20,424
Preservation and Support Services	93.556	C1718-CMA-LS004	54,313
<i>Subtotal Expenditures - CFDA 93.556</i>			<u>74,737</u>
<i>Passed Through Florida Department of Children and Families:</i>			
Temporary Assistance for Needy Families	93.558	GHME1	53,770
<i>Passed Through Lutheran Services Florida:</i>			
Temporary Assistance for Needy Families	93.558	EH003	172,835
<i>Passed Through Kids Central, Inc.:</i>			
Temporary Assistance for Needy Families	93.558	C1718-CMA-LS004	566,422
<i>Subtotal Expenditures - 93.558</i>			<u>793,027</u>
<i>Passed Through Kids Central, Inc.:</i>			
Community Based Care Abuse Prevention Grants	93.590	C1718-FCC-LHS004	82,866
<i>Passed Through Kids Central, Inc.:</i>			
Grants to States for Access and Visitation Program	93.597	C1718-CMA-LS004	47,053

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018
(Continued)

Florida/State Agency, Pass-Through Entity	CFDA/CSFA	Contract Grant	Reimbursable
Federal Programs/State Projects	Number	Number	Expenditure
U. S. Department of Health and Human Services (Concluded)			
<i>Passed Through Kids Central, Inc.:</i>			
Child Welfare Services	93.645	C1718-FCC-LHS004	\$ 5,613
Child Welfare Services	93.645	C1718-CMA-LS004	295,493
<i>Subtotal Expenditures - 93.645</i>			<u>301,106</u>
<i>Passed Through Kids Central, Inc.:</i>			
Foster Care - Title IV-E	93.658	C1718-FCC-LHS004	21,117
Foster Care - Title IV-E	93.658	C1718-CMA-LS004	1,271,957
<i>Subtotal Expenditures - 93.658</i>			<u>1,293,074</u>
<i>Passed Through Kids Central, Inc.:</i>			
Adoption Assistance	93.659	C1718-CMA-LS004	312,977
<i>Passed Through Kids Central, Inc.:</i>			
Child Abuse and Neglect	93.669	C1718-FCC-LHS004	4,155
<i>Passed Through Florida Department of Children and Families:</i>			
<i>Passed Through Lutheran Services Florida:</i>			
State Targets Response to the Opioid Crisis Grant	93.788	EH003	336,984
<i>Passed Through Lutheran Services Florida:</i>			
State Targets Response to the Opioid Crisis Grant	93.788	GHME1	60,230
			<u>397,214</u>
<i>Passed Through Lutheran Services Florida:</i>			
Medical Assistance Program	93.778	EH003	257,776
<i>Passed Through Florida Department of Children and Families:</i>			
Block Grant for Community Mental Health Services	93.958	2017/2018	275,558
<i>Passed Through Lutheran Services Florida:</i>			
Block Grant for Community Mental Health Services	93.958	EH003	400,264
<i>Passed Through Florida Department of Children and Families:</i>			
Block Grant for Community Mental Health Services	93.958	2017/2018	25,222
<i>Subtotal Expenditures - CFDA 93.958</i>			<u>701,044</u>
<i>Passed Through Florida Department of Children and Families:</i>			
<i>Passed Through Lutheran Services Florida</i>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	EH003	1,717,698
<i>Passed Through Florida Alcohol and Drug Association:</i>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	2017/2018	352,750
<i>Subtotal Expenditures - CFDA 93.959</i>			<u>2,070,448</u>
<i>Passed Through Florida Department of Children and Families:</i>			
<i>Passed Through Lutheran Services Florida:</i>			
Crisis Counseling	97.032	EH003	7,500
Total U.S. Department of Health and Human Services			<u>7,552,735</u>
Total Expenditures of Federal Awards			<u><u>7,883,875</u></u>

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018
(Concluded)

Florida/State Agency, Pass-Through Entity Federal Programs/State Projects	CFDA/CSFA Number	Contract Grant Number	Reimbursable Expenditures
State Courts System			
Florida Alcohol and Drug Abuse Association - Naltrexone	22.022	N/A	\$ 643,974
State of Florida Department of Children and Families			
<i>Passed Through Mid Florida Homeless Commission:</i>			
Homeless Prevention Grant	60.014	PPZ250	20,137
<i>Passed Through Kids Central, Inc.:</i>			
In Home Assistance	60.075	C1718-FBT-LHS004	93,461
Community Forensic Beds	60.114	GHME1	628,609
<i>Passed Through Lutheran Services, Florida:</i>			
Community Forensic Beds	60.114	EH003	48,073
<i>Subtotal Expenditures - CSFA 60.114</i>			<u>676,682</u>
Public Safety, Mental Health, and Substance Abuse Local Matching Grant	60.115	2017/2018	407,000
CAT Team	60.150	2017/2018	250,000
<i>Passed Through Lutheran Services, Florida:</i>			
Substance Abuse and Mental Health - Crisis Prevention and Stabilization	60.155	EH003	1,123,634
Centralized Receiving Systems	60.163	EH003	1,191,863
Total State of Florida Department of Children and Families			<u>3,762,777</u>
Total Expenditures of State Financial Assistance			<u>4,406,751</u>
Total Expenditures of Federal Awards and State Financial Assistance			<u><u>\$ 12,290,626</u></u>

LIFESTREAM BEHAVIORAL CENTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018

A. Basis of Accounting

Federal and state assisted programs administered by LifeStream Behavioral Center, Inc. and Subsidiaries (the Center) are accounted for within the Center's operating funds. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance has been prepared on the same basis of accrual accounting as the financial statements of the Center.

B. Indirect Cost Rate

The Center, Inc. has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance, unless otherwise specified.

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

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 financial statements of LifeStream Behavioral Center, Inc. (a nonprofit organization) and Subsidiaries (the Center), which comprise the statement of financial position as of June 30, 2018, and the related statement of activities, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 6, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the 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 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 may exist that have not been identified.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

December 6, 2018
Ocala, Florida

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAMS AND STATE PROJECTS 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 Programs and State Projects

We have audited LifeStream Behavioral Center, Inc. (a nonprofit organization) and Subsidiaries' (the Center) compliance with the types of compliance requirements described 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, 2018. The Center's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. 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*. Those standards, the Uniform Guidance, and Chapter 10.650 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal programs and state projects occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal programs and state projects. However, our audit does not provide a legal determination of the Center's compliance.

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAMS AND STATE PROJECTS AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650 OF THE RULES OF THE AUDITOR GENERAL
(Continued)**

Opinion on Each Major Federal Programs and State Projects

In our opinion, the Center 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, 2018.

Report on Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal programs and state projects to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal programs and state projects and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal programs and state projects 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 noncompliance with a type of compliance requirement of a federal programs and state projects 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 programs and state projects 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards and State Projects Required by the Uniform Guidance and Chapter 10.650 of the Rules of the Auditor General

We have audited the financial statements of the Center as of and for the year ended June 30, 2018, and have issued our report thereon dated December 6, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state projects is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAMS AND STATE PROJECTS AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650 OF THE RULES OF THE AUDITOR GENERAL
(Concluded)**

**Report on Schedule of Expenditures of Federal Awards and State Projects Required by the Uniform
Guidance (Concluded)**

auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state projects is fairly stated in all material respects in relation to the financial statements as a whole.

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.

March 29, 2019
Ocala, Florida

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018

I. Summary of Audit Results

1. The auditors' report expresses an unmodified opinion on the financial statements of LifeStream Behavioral Center, Inc.
2. A. Material weaknesses identified?—No
B. Significant deficiencies identified not considered to be material weaknesses?—None reported.
3. No instances of noncompliance material to the financial statements of LifeStream Behavioral Center, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. A. Material weaknesses identified?—No
B. Significant deficiencies identified not considered to be material weaknesses?—None reported
5. The auditors' report on compliance for the major federal programs and state projects for LifeStream Behavioral Center, Inc. expresses an unmodified opinion.
6. There are no audit findings relative to the major federal programs or state projects for LifeStream Behavioral Center, Inc.
7. Major federal programs and state projects identified on the Schedule of Expenditures of Federal Awards and State Financial Assistance are as follows:

<u>Programs</u>	<u>CFDA No.</u>	<u>CSFA No.</u>
Temporary Assistance for Needy Families	93.558	
Block Grant for Prevention and Treatment of Substance Abuse	93.959	
Community Forensic Beds		60.114
Public Safety, Mental Health and Substance Abuse		60.115
Centralized Receiving Systems		60.163

8. The threshold for distinguishing Types A and B programs/projects was \$750,000 for major federal programs and \$300,000 for major state projects.
9. LifeStream Behavioral Center, Inc. qualified as a low-risk auditee under the provisions of the Uniform Guidance.

II. Financial Statement Findings

There were no findings or questioned costs relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*.

LIFESTREAM BEHAVIORAL CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018
(Concluded)

III. Findings and Questioned Costs - Major Federal Programs

There were no findings or questioned costs relating to the major federal programs, which are required to be reported in accordance with OMB *Compliance Supplement*.

IV. Findings and Questioned Costs - Major State Projects

There were no findings or questioned costs relating to the major state projects, which are required to be reported in accordance with Chapter 10.650 of the *Rules of the Auditor General*. There were no audit findings in the prior year.

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****Two Year Comparison Report****2016 & 2017**For calendar year 2017, or tax year beginning **07/01/17**, ending **06/30/18**

Name

Taxpayer Identification Number

LIFESTREAM BEHAVIORAL CENTER INC**59-1561501**

		2016	2017	Differences	
Revenue	1. Contributions, gifts, grants	1. 4,967,550	5,970,594	1,003,044	
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3. 27,619,930	28,690,859	1,070,929	
	4. Program service revenue	4. 16,176,037	15,730,373	-445,664	
	5. Investment income	5. 215,970	46,835	-169,135	
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7. -132,814	88,689	221,503	
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11. 509,656	556,194	46,538	
	12. Total revenue. Add lines 1 through 11	12.	49,356,329	51,083,544	1,727,215
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15. 381,525	407,305	25,780	
	16. Salaries, other compensation, and employee benefits	16. 28,497,818	29,835,471	1,337,653	
	17. Professional fundraising fees	17.			
	18. Other professional fees	18. 1,821,295	1,601,768	-219,527	
	19. Occupancy, rent, utilities, and maintenance	19. 1,101,954	1,130,929	28,975	
	20. Depreciation and Depletion	20. 1,291,910	1,288,312	-3,598	
	21. Other expenses	21. 14,097,469	15,395,629	1,298,160	
	22. Total expenses. Add lines 13 through 21	22.	47,191,971	49,659,414	2,467,443
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	2,164,358	1,424,130	-740,228
Other Information	24. Total exempt revenue	24. 49,356,329	51,083,544	1,727,215	
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26. 16,768,849	16,422,091	-346,758	
	27. Total assets	27. 38,248,270	38,505,681	257,411	
	28. Total liabilities	28. 12,925,871	11,406,715	-1,519,156	
	29. Retained earnings	29. 25,322,399	27,098,966	1,776,567	
	30. Number of voting members of governing body	30. 14	15		
	31. Number of independent voting members of governing body	31. 14	14		
	32. Number of employees	32. 824	907		
	33. Number of volunteers	33. 32	5		

Form 990	Tax Return History	2017
Name LIFESTREAM BEHAVIORAL CENTER INC		Employer Identification Number 59-1561501

	2013	2014	2015	2016	2017	2018
Contributions, gifts, grants				32,587,480	34,661,453	
Membership dues						
Program service revenue				16,176,037	15,730,373	
Capital gain or loss				-132,814	88,689	
Investment income				215,970	46,835	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue				509,656	556,194	
Total revenue				49,356,329	51,083,544	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.				381,525	407,305	
Other compensation				28,497,818	29,835,471	
Professional fees				1,821,295	1,601,768	
Occupancy costs				1,101,954	1,130,929	
Depreciation and depletion				1,291,910	1,288,312	
Other expenses				14,097,469	15,395,629	
Total expenses				47,191,971	49,659,414	
Excess or (Deficit)				2,164,358	1,424,130	
Total exempt revenue				49,356,329	51,083,544	
Total unrelated revenue						
Total excludable revenue				16,768,849	16,422,091	
Total Assets				38,248,270	38,505,681	
Total Liabilities				12,925,871	11,406,715	
Net Fund Balances				25,322,399	27,098,966	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 46,835		14			
TOTAL	<u>\$ 46,835</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	\$ 1,479,579	\$ 1,331,621	\$ 118,366	\$ 29,592
TOTAL	\$ 1,479,579	\$ 1,331,621	\$ 118,366	\$ 29,592

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
TELEPHONE	\$ 353,092	\$ 317,783	\$ 28,247	\$ 7,062
EMPLOYEE & PATIENT DEVEL.	340,435	306,391	27,235	6,809
FACT CLIENT SUPP FUNDING	261,500	261,500		
PRINTING AND PUBLICATIONS	239,759	215,783	19,181	4,795
LINENS	101,940	101,940		
HOSPITAL ASSESSMENT EXP	81,229	81,229		
CONSUMMABLE EXPENSE	79,222	71,300	6,338	1,584
TAXES & LICENSES	73,401	66,061	5,872	1,468
COLLECTION SERVICE FEES	72,679	72,679		
POSTAGE AND SHIPPING	55,765	50,189	4,461	1,115
PERSONNEL RECRUITMENT	55,526	55,526		
DUES AND SUBSCRIPTIONS	40,008	36,007	3,201	800
DATA PROCESSING EXPENSE	35,238	31,714	2,819	705
BANK CHARGES	31,285		31,285	
EDUCATIONAL SUPPLIES	18,666	18,666		
MISCELLANEOUS EXPENSE	16,592	14,933	1,327	332
TOTAL	\$ 1,856,337	\$ 1,701,701	\$ 129,966	\$ 24,670

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
FEDERATED CAMPAIGNS	\$ 5,000
LSBC FOUNDATION	196,378
GOVERNMENT GRANTS	28,690,859
DONATIONS	38,573
NONCASH DONATIONS	5,730,643
TOTAL	<u>\$ 34,661,453</u>

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST INCOME	\$ 46,835
RENTAL INCOME	556,194
TOTAL	<u>\$ 603,029</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
NET PATIENT REVENUE	\$ 14,625,239
OTHER OPERATING REVENUE	1,105,134
TOTAL	<u>\$ 15,730,373</u>