

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . .

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>LAKEVIEW CENTER INC RETIREMENT SAVINGS 403(B) PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>005</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>LAKEVIEW CENTER, INC.</u></p> <p><u>1221 WEST LAKEVIEW AVENUE</u> <u>PENSACOLA, FL 32501</u></p>	<p><b>1c</b> Effective date of plan <u>10/01/2021</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>59-0737872</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>850-908-3292</u></p> <p><b>2d</b> Business code (see instructions) <u>622000</u></p>

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2025	SANDY WHITAKER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2025	SANDY WHITAKER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	4496
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	2580
	<b>6a(2)</b>	2591
	<b>6b</b>	14
	<b>6c</b>	1931
	<b>6d</b>	4536
	<b>6e</b>	38
	<b>6f</b>	4574
	<b>6g(1)</b>	3664
<b>6g(2)</b>	3786	
<b>6h</b>	45	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
2F 2G 2L 2M 2R 2T 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- (1)  **R** (Retirement Plan Information)
- (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1)  **H** (Financial Information)
- (2)  **I** (Financial Information – Small Plan)
- (3)  **A** (Insurance Information) – Number Attached \_\_\_\_\_
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan LAKEVIEW CENTER INC RETIREMENT SAVINGS 403(B) PLAN	<b>B</b> Three-digit plan number (PN) ▶	005
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 LAKEVIEW CENTER, INC.	<b>D</b> Employer Identification Number (EIN) 59-0737872	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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VOYA INSTITUTIONAL PLAN SERVICES, L

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04-3516284

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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CHARLES SCHWAB & CO, INC

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94-1737782

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VOYA INSTITUTIONAL PLAN SERVICES, L

04-3516284

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 37 49 64 99	RECORDKEEPER	134360	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

VOYA RETIREMENT ADVISORS, LLC

22-1862786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	CONTRACTUAL	62928	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MARINER INSTITUTIONAL, LLC

59-3676225

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	CONSULTANT	22500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FORVIS, LLP

43-1815436

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	17325	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

ANDCO CONSULTING LLC

59-3676225

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	CONSULTANT	11250	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

BRADLEY ARANT BOULT CUMMINGS LLP

63-0243316

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	ATTORNEY	7150	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

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<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

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<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
 (complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>LAKEVIEW CENTER INC RETIREMENT SAVINGS 403(B) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>005</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>LAKEVIEW CENTER, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>59-0737872</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	834527	386009
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	57009	
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	1689152	1725671
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	98029827	114353925
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>		
<b>(15)</b> Other.....	<b>1c(15)</b>	254001	266858

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	100864516	116732463
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	100864516	116732463

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	5771413	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	4862083	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	143833	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		10777329
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	104258	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		104258
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	5079839	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		5079839
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		9057606
<b>c</b> Other income .....	<b>2c</b>		209511
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		25228543

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	9036681	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		9036681
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		0
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	12706	
(3) Recordkeeping fees .....	<b>2i(3)</b>	189753	
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	121456	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	0	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		323915
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		9360596

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		15867947
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **FORVIS MAZARS, LLP**

(2) EIN: **44-0160260**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>LAKEVIEW CENTER INC RETIREMENT SAVINGS 403(B) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>005</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>LAKEVIEW CENTER, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>59-0737872</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
<b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-3581074</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b		
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.




**Lakeview Center, Inc.  
Retirement Savings 403(b) Plan**

**EIN 59-0737872 PN 005**

**Independent Auditor's Report, Financial Statements,  
and Supplemental Schedule**

December 31, 2024 and 2023



**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Contents**  
**December 31, 2024 and 2023**

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## Independent Auditor's Report

Plan Administrator  
Lakeview Center, Inc. Retirement Savings 403(b) Plan  
Pensacola, Florida

### **Scope and Nature of the ERISA Section 103(a)(3)(C) Audit**

We have performed audits of the financial statements of Lakeview Center, Inc. Retirement Savings 403(b) Plan (the Plan), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in *Note 3* to the financial statements, is complete and accurate.

### **Opinion**

In our opinion, based on our audits and on the procedures performed as described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be

independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

***Emphasis of Matter – Basis of Accounting***

We draw attention to *Note 2* to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in *Note 2*, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances.

Management is also responsible for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

Except as described in the "Scope and Nature of the ERISA Section 103(a)(3)(C) Audit" section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matter – Supplemental Schedule Required by ERISA***

The supplemental schedule (modified cash basis) listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule (modified cash basis), we evaluated whether the supplemental schedule (modified cash basis), other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule (modified cash basis), other than the information in the supplemental schedule (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule (modified cash basis) related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

**Forvis Mazars, LLP**

**Kansas City, Missouri  
October 14, 2025**

Federal Employer Identification Number: 44-0160260

**Lakeview Center, Inc. Retirement Savings 403(b) Plan  
Statements of Net Assets Available for Benefits  
(Modified Cash Basis)  
December 31, 2024 and 2023**

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	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
<b>Investments</b>		
At fair value	<u>\$ 114,620,783</u>	<u>\$ 98,283,828</u>
<b>Receivables</b>		
Notes receivable from participants	<u>1,725,671</u>	<u>1,689,184</u>
<b>Total Receivables</b>	<u>1,725,671</u>	<u>1,689,184</u>
<b>Net Assets Available for Benefits</b>	<u><u>\$ 116,346,454</u></u>	<u><u>\$ 99,973,012</u></u>

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Statements of Changes in Net Assets Available for Benefits**  
**(Modified Cash Basis)**  
**Years Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Additions</b>		
<b>Investment Income</b>		
Net appreciation in fair value of investments	\$ 9,057,606	\$ 11,033,989
Interest and dividends	5,079,839	2,962,284
Other income	209,479	-
	<u>14,346,924</u>	<u>13,996,273</u>
<b>Interest Income on Notes Receivable from Participants</b>	<u>104,258</u>	<u>85,734</u>
<b>Contributions</b>		
Employer	6,219,931	4,738,620
Participants	4,919,092	4,672,773
Rollovers	143,833	201,048
	<u>11,282,856</u>	<u>9,612,441</u>
<b>Total Contributions</b>	<u>11,282,856</u>	<u>9,612,441</u>
<b>Total Additions</b>	<u>25,734,038</u>	<u>23,694,448</u>
<b>Deductions</b>		
Benefits paid to participants	9,036,681	7,830,616
Administrative expenses and other	323,915	292,125
	<u>9,360,596</u>	<u>8,122,741</u>
<b>Total Deductions</b>	<u>9,360,596</u>	<u>8,122,741</u>
<b>Net Increase</b>	16,373,442	15,571,707
<b>Net Assets Available for Benefits, Beginning of Year</b>	<u>99,973,012</u>	<u>84,401,305</u>
<b>Net Assets Available for Benefits, End of Year</b>	<u>\$ 116,346,454</u>	<u>\$ 99,973,012</u>

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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**Note 1. Description of the Plan**

***General***

The following description of Lakeview Center, Inc. Retirement Savings 403(b) Plan (the Plan) provides only general information. Participants should refer to the Plan Document, and related *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

The Plan sponsor is Lakeview Center, Inc. (the "Company" or the "Plan Sponsor"). The Plan is a defined contribution plan covering all eligible employees of the participating employers, as defined by the Plan.

All employees are eligible to enter the Plan on their date of hire. Employees of Lakeview Center, Inc. become eligible to receive discretionary employer matching contributions and discretionary nonelective contributions on the first day of the first month after one year of service with a minimum of 1,000 hours of service as defined in the Plan Document.

Employees of Global Connections to Employment, Inc. are eligible to participate in discretionary nonelective contributions and fringe nonelective contributions on their date of hire. Global Connections to Employment, Inc. employees are immediately eligible for discretionary employer matching contributions after one year of service with a minimum of 1,000 hours of service as defined in the Plan Document.

The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* ("ERISA").

***Contributions***

Participants, or eligible employees, may contribute up to 80% of pretax annual compensation, as defined in the Plan. Individuals who attain age 50 by the end of the plan year may make additional pre-tax "catch-up" contributions. Participants may also contribute amounts representing distributions from other qualified plans. Contributions are subject to certain limitations as permitted under the Internal Revenue Code ("IRC").

Under the terms of the Plan, the Company may make a discretionary employer matching contribution equal to a uniform percentage of participant salary deferral contributions. For the years ended December 31, 2024 and 2023, all participants received a discretionary match contribution equal to 50% of the first 6% of participant contributions.

Under the terms of the Global Connections to Employment, Inc. participating agreement, participants that are under a qualified service contract or supervise an employee under a qualified service contract are eligible for a fringe nonelective contribution. This contribution is based on elections made by the participant, the allocation percentage per the contract and allocated to a maximum of 40 hours per week.

There were no discretionary nonelective contributions during the years ended December 31, 2024 and 2023.

***Participant Investment Account Options***

Each participant has the option of directing their contributions into any of the various investment options offered by the Plan and may change the allocation daily.

***Participant Accounts***

Each participant's account is credited with the participant's contribution, the Company's contribution, plan earnings, and can be charged for some costs associated with operating the Plan. Allocations are based on participant earnings. The benefits to which a participant is entitled is the benefit that can be provided from the participant's vested account.

***Vesting***

All participants are immediately vested in their voluntary contributions plus earnings.

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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Lakeview Center, Inc. participants vest in the Company's discretionary matching and nonelective contributions portions of their accounts plus earnings, based on continuous service over a six-year tiered schedule.

For Global Connections to Employment, Inc. participants, the Company's discretionary matching contributions are fully vested after three years of continuous service. Any portion of a participant's account that is related to nonelective contributions plus earnings, are vested over a continuous six-year tiered schedule. Fringe nonelective contributions plus earnings are immediately vested.

The nonvested balance of all contributions are forfeited upon termination of service.

***Payment of Benefits***

Upon termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of their account, installments, or an annuity contract. A participant may elect to receive a distribution of their rollover contributions at any time. Withdrawals other than for termination at the normal retirement age are permitted under certain circumstances provided by the Plan.

***Forfeited Accounts***

At December 31, 2024 and 2023, the forfeiture account balance totaled \$28,775 and \$42,483, respectively. These accounts will be used to reduce future employer contributions or pay administrative expenses. Forfeitures must be allocated no later than the last day of the Plan year following the Plan year in which the forfeiture occurs. During the years ended December 31, 2024 and 2023, employer contributions were reduced by \$132,463 and \$72,492, respectively, from forfeited nonvested accounts.

***Notes Receivable from Participants***

The Plan Document includes provisions authorizing loans from the Plan to active eligible participants. Loans are made to any eligible participant demonstrating a qualifying need. The minimum amount of a loan shall be \$1,000. The maximum amount of a participant's loan is determined by the available loan balance restricted to the lesser of \$50,000 or 50% of the participant's vested account balance. All loans, other than those used to purchase a principal residence, must be repaid within five years. Loans used to purchase a principal residence can have terms of up to 20 years. The loans are secured by the balance in the participant's account, and the interest rate on loans is equal to the Prime Rate as stated in the *Wall Street Journal*. Principal and interest are paid ratably through payroll deductions or another approved manner, with payments made not less frequently than quarterly. Participant loans, excluding loans of parties-in-interest, as defined, are due and payable on the date the participant terminates employment with the Company.

**Note 2. Summary of Significant Accounting Policies**

***Basis of Accounting***

The accompanying financial statements are prepared on the modified cash basis of accounting. This method of accounting differs from the accrual basis of accounting primarily in the following respects:

Dividend income and contribution income are recognized when cash is received rather than when earned. Expenses are recognized when cash is disbursed rather than when the related liability is incurred.

***Use of Estimates***

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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***Investment Valuation and Income Recognition***

Investments are reported at fair value. Quoted market prices, if available, are used to value investments. Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the modified cash basis. Net appreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the period.

***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan Document. Relative fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred.

***Payment of Benefits***

Benefit payments to participants are recorded upon distribution.

***Administrative Expenses***

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

**Note 3. Certification of Plan Trustee**

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Voya Institutional Trust Company, a qualified institution, has certified the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule are complete and accurate.

- Investments and notes receivable from participants as shown in the statements of net assets available for benefits (modified cash basis) as of December 31, 2024 and 2023.
- Investment income and interest income on notes receivable from participants as shown in the statements of changes in net assets available for benefits (modified cash basis) for the years ended December 31, 2024 and 2023.
- Investment information and notes receivable from participants included in the accompanying schedule of assets (held at end of year) (modified cash basis) as of December 31, 2024.

The Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

**Note 4. Related Party and Party-in-Interest Transactions**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association or relatives of such persons.

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

The Plan paid \$323,915 and \$292,125 of recordkeeping fees and custodial services to the trustee and recordkeeper during 2024 and 2023, respectively.

The Company provides certain administrative services at no cost to the Plan.

**Note 5. Disclosures About Fair Value of Plan Assets**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

**Recurring Measurements**

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits (modified cash basis) measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024 and 2023:

	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
<b>December 31, 2024</b>				
Mutual funds	\$ 114,353,925	\$ 114,353,925	\$ -	\$ -
SPCRA funds	266,858	266,858	-	-
Total	<u>\$ 114,620,783</u>	<u>\$ 114,620,783</u>	<u>\$ -</u>	<u>\$ -</u>
<b>December 31, 2023</b>				
Mutual funds	\$ 98,029,827	\$ 98,029,827	\$ -	\$ -
SPCRA funds	254,001	254,001	-	-
Total	<u>\$ 98,283,828</u>	<u>\$ 98,283,828</u>	<u>\$ -</u>	<u>\$ -</u>

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits (modified cash basis), as well as the general classification of such assets pursuant to the valuation hierarchy. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

***Investments***

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projects and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

**Note 6. Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

**Note 7. Plan Tax Status**

The Plan has been designed to qualify under Section 403(b) of the Internal Revenue Code (the Code). The terms of the Plan have been prepared to conform to the sample language provided by the Internal Revenue Service (IRS) in Revenue Procedure 2007-71. The Plan Administrator intends to apply for a determination letter on the Plan once the IRS opens such a program for individual plans. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for Plan participants under Section 403(b). The Plan Administrator and the Plan's tax counsel believe that the Plan is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code; therefore, they believe that the Plan is qualified.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Note 8. Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits (modified cash basis).

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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**Note 9. Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 116,346,454	\$ 99,973,012
Participant contribution receivable	-	57,009
Employer contribution receivable	<u>386,009</u>	<u>834,527</u>
Net assets available for benefits per Form 5500	<u>\$ 116,732,463</u>	<u>\$ 100,864,548</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
Net increase before transfers of assets per the financial statements	\$ 16,373,442	\$ 15,571,707
Change in participant contribution receivable	(57,009)	(9,114)
Change in employer contribution receivable	(448,518)	585,681
Unreconciled difference from prior year	<u>32</u>	
Net increase in net assets available for benefits per the Form 5500	<u>\$ 15,867,947</u>	<u>\$ 16,148,274</u>

**Note 10. Subsequent Events**

Subsequent events have been evaluated through October 14, 2025, which is the date the financial statements were available to be issued.

***Supplemental Schedule***

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**EIN 59-0737872 PN 005**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**(Modified Cash Basis)**  
**December 31, 2024**

Identity of Issue	Description of Investment	Current Value
American Funds 2010 T Date R6	Mutual Fund	\$258,086
American Funds 2015 T Date R6	Mutual Fund	759,289
American Funds 2020 T Date R6	Mutual Fund	2,478,578
American Funds 2025 T Date R6	Mutual Fund	5,031,598
American Funds 2030 T Date R6	Mutual Fund	8,262,055
American Funds 2035 T Date R6	Mutual Fund	6,327,994
American Funds 2040 T Date R6	Mutual Fund	6,010,783
American Funds 2045 T Date R6	Mutual Fund	4,985,886
American Funds 2050 T Date R6	Mutual Fund	5,043,096
American Funds 2055 T Date R6	Mutual Fund	4,850,708
American Funds 2060 T Date R6	Mutual Fund	6,275,158
American Funds 2065 T Date R6	Mutual Fund	280
American Funds 2070 T Date R6	Mutual Fund	98
American Funds Am Balanced R6	Mutual Fund	9,420,643
American Funds EuroPacific R6	Mutual Fund	6,129,460
American Funds Wash Mutual R6	Mutual Fund	4,520,181
DFA International Value Fund		976,804
Dlwr Small Cap Core Fund R6	Mutual Fund	1,166,314
Dodge&Cox Income Fund	Mutual Fund	89,314
Fidelity Ext Mkt Index Fund	Mutual Fund	2,000,990
Fidelity Mid Cap Idx Fd	Mutual Fund	3,612,296
Fidelity S&P 500 Index Fund	Mutual Fund	15,215,562
Fidelity US Bond Index Fund	Mutual Fund	5,871,578
MFS Growth Fund R6	Mutual Fund	5,323,792
PIMCO Income Fund	Mutual Fund	433,227
RBC Emerging Markets Equity R6	Mutual Fund	206,390
Vangrd Infl-Prt Secs Fund Adm	Mutual Fund	1,308,082
Vangrd Tsy Money Market Fd Inv	Mutual Fund	7,460,290
Vanguard Real Estate Indx Adm	Mutual Fund	335,393
		114,353,925
Charles Schwab	Personal Choice Retirement Accounts	266,858
Total investments		114,620,783
*Notes receivable from participants, interest rates range from 3.25% to 8.50% and maturities extend through September 2042		1,725,671
		\$ 116,346,454

\*Represents party in interest

# Forvis Mazars Report to the Retirement Committee and Plan Administrator

## Lakeview Center, Inc. Retirement Savings 403(b) Plan

### Results of the 2024 Financial Statement Audit, Including Required Communications

December 31, 2024

## Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

### Overview & Responsibilities

Matter	Discussion
<b>Section 103(a)(3)(C) – 29 CFR 2520.103-8</b>	<p>Management has elected to have the audit of the Lakeview Center, Inc. Retirement Savings 403(b) Plan's financial statements performed in accordance with the <i>Employee Retirement Income Security Act of 1974</i> (ERISA) Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA.</p> <p>An audit performed in accordance with ERISA Section 103(a)(3)(C) does not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier, that is regulated, supervised, and subject to periodic examination by a state or federal agency, a qualified institution, that prepared and certified the investment information in accordance with 29 CFR 2520.103-5 of the DOL Rules and Regulations for Reporting and Disclosure under ERISA.</p> <p>Management has determined that an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances. Management has also determined that the investment information is prepared and certified by a qualified institution as described by 29 CFR 2520.103-8, that the certification meets the requirements in 29 CFR 2520.103-5, and that the certified investment information is appropriately measured, presented, and disclosed in accordance with the modified cash basis of accounting.</p>
<b>Purpose</b>	<p>The purpose of an ERISA Section 103(a)(3)(C) audit is to express an opinion on whether the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting and that the assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the certified investment information.</p>
<b>Scope of Our Audit</b>	<p>This report covers audit results related to your financial statements:</p> <ul style="list-style-type: none"><li>• As of and for the year ended December 31, 2024.</li><li>• Conducted in accordance with our contract dated May 14, 2025.</li></ul>

Matter	Discussion
<b>Our Responsibilities</b>	Forvis Mazars is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America the modified cash basis of accounting.
<b>Audit Scope &amp; Inherent Limitations to Reasonable Assurance</b>	An audit performed in accordance with auditing standards generally accepted in the United States of America GAAS is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.
<b>Extent of Our Communication</b>	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
<b>Independence</b>	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
<b>Your Responsibilities</b>	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
<b>Distribution Restriction</b>	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none"> <li>• Retirement Committee and Plan Administrator</li> <li>• Others within the Plan</li> </ul>

## Other Documents Containing Audited Financial Statements

The Plan's audited financial statements are included in the Form 5500, *Annual Return/Report of Employee Benefit Plan*, filed with the Department of Labor Employee Benefits Security Administration. As part of our procedures, we read the draft Form 5500 that is substantially complete to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Our responsibility also includes communicating to you any information we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

## Qualitative Aspects of Significant Accounting Policies & Practices

### Significant Accounting Policies

Significant accounting policies are described in Note 2 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- No matters are reportable

## Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

## Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- Modified cash basis of accounting

## Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Fair value of investments

## Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Description of the Plan, general
- Parties-in-interest transactions
- ERISA Section 103(a)3(C) audit

## Our Judgment About the Quality of the Plan's Accounting Principles

During the course of the audit, we made the following observations regarding the Plan's application of accounting principles:

- The quality of the Plan's accounting principles appears adequate and appropriately applied

## Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

## Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

## Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are [listed below OR included as an attachment to this communication].

While these uncorrected misstatements were deemed to be immaterial to the current-period financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

### ***Current-Period Uncorrected Misstatements***

- Passed adjustment to recognize the transfer of assets from the Lakeview Tax Shelter Annuity Plan in the amount of \$2,894,978
- Passed adjustment to recognize activity for assets related to the Lakeview Tax Shelter Annuity Plan that would reduce investment balances by \$479,581

### ***Prior-Period Uncorrected Misstatements***

- Passed adjustment to recognize the transfer of assets from the Lakeview Tax Shelter Annuity Plan in the amount of \$3,133,013
- Passed adjustment to recognize activity for assets related to the Lakeview Tax Shelter Annuity Plan that would reduce investment balances by \$238,289

## Reportable Findings

During the course of the audit, we have identified the following reportable findings that are considered significant and relevant to those charged with governance over the Plan:

- Management identified certain assets held in the name of the Lakeview Center, Inc. Tax-Sheltered Annuity Plan by Corebridge Financial, The Variable Annuity Life Insurance Company (VALIC). These assets have not been included in the assets of the Lakeview Center, Inc. Retirement Savings 403(b) Plan.
- Missed employer contributions

See the "Required Communications Regarding Internal Control" that follows for more information on these reportable findings.

## Other Required Communications

### **Other Material Communications**

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)

# Forvis Mazars Internal Control Communication

## Lakeview Center, Inc. Retirement Savings 403(b) Plan

### Communication Regarding Internal Control Related Matters Identified in an Audit

December 31, 2024

## Required Communications Regarding Internal Control (AU-C 265)

### Consideration of Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of Lakeview Center, Inc. Retirement Savings 403(b) Plan as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America (GAAS), we considered the Plan's internal control over financial reporting (internal control).

This consideration served as a basis for designing audit procedures that are appropriate in the circumstance for the purpose of expressing our opinion on the financial statements.

However, this consideration was **not** for the purpose of expressing an opinion on the effectiveness of the Plan's internal control.

Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

### Categorizing Deficiencies by Severity

#### Deficiency

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.

#### Significant Deficiency

A significant deficiency is a deficiency, or 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.

#### Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material misstatements of the Plan's financial statements will not be prevented or detected and corrected on a timely basis.



## Identified Deficiencies

We identified certain deficiencies in internal control that we consider to be a material weakness and deficiencies.

### **Material Weaknesses**

- The Plan has identified and excluded from investments in the statements of net assets available for benefits (modified cash basis) certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. The Department of Labor's Field Assistance Bulletin No. 2009-02, "Annual Reporting Requirements for 403(b) Plans" (FAB 2009-02) permits this exclusion when meeting the following conditions:
  1. The contract of accounts was issued to a current or former employee before January 1, 2009;
  2. The employer ceased to have any obligation to make contributions (including employee salary reduction contributions), and in fact ceased making contributions to the contract or account before January 1, 2009;
  3. All of the rights and benefits under the contract or account are legally enforceable against the insurer or custodian by the individual owner of the contract or account without any involvement by the employer; and
  4. The individual owner of the contract is fully vested in the contract or account.

The Tax-Sheltered Annuity Plan assets were originally transferred to the Baptist Health Care 403(b) Plan. Effective October 1, 2021, Lakeview Center disaffiliated from Baptist Health Care and merged out 403(b) assets into a new separate plan under Lakeview Center called Lakeview Center, Inc. Retirement Savings 403(b) Plan. These assets were not included in the Plan at that time. Management is in the process of determining if these assets meet the conditions defined in FAB 2009-02. As a conclusion has not been reached, management has excluded the assets from the Plan as of December 31, 2024.

The investment income and distributions related to such accounts have also been excluded in the statements of changes in net assets available for benefits (modified cash basis).

We recommend that management of the Lakeview Center, Inc. Retirement Savings 403(b) Plan continue to discuss the correct approach to inclusion or exclusion of these assets, reaching a conclusion for the year ended December 31, 2024.

### **Deficiencies**

- Missed employer contributions

During the audit, we identified one individual who missed employer contributions on their first 4 payrolls of the year due to a system error. We recommend that management implement policies and procedures to review payroll to ensure that all participants' employer contributions are calculating correctly upon meeting the eligibility requirements.

## Attachments

### **Audited Financial Statements (Appendix A)**

The audited financial statements are included herein for your reference.

### **Management Representation Letter (Appendix B)**

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

### **Schedule of Uncorrected Misstatements (Appendix C)**

The details of uncorrected misstatements identified as a result of our engagement are included herein.



**Appendix A**  
**Audited Financial Statements**




**Lakeview Center, Inc.  
Retirement Savings 403(b) Plan**

**EIN 59-0737872 PN 005**

**Independent Auditor's Report, Financial Statements,  
and Supplemental Schedule**

December 31, 2024 and 2023



**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Contents**  
**December 31, 2024 and 2023**

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**Financial Statements**

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**Supplemental Schedule – Modified Cash Basis**

    Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Modified Cash Basis)..... 12

## Independent Auditor's Report

Plan Administrator  
Lakeview Center, Inc. Retirement Savings 403(b) Plan  
Pensacola, Florida

### **Scope and Nature of the ERISA Section 103(a)(3)(C) Audit**

We have performed audits of the financial statements of Lakeview Center, Inc. Retirement Savings 403(b) Plan (the Plan), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in *Note 3* to the financial statements, is complete and accurate.

### **Opinion**

In our opinion, based on our audits and on the procedures performed as described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be

independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

***Emphasis of Matter – Basis of Accounting***

We draw attention to *Note 2* to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in *Note 2*, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances.

Management is also responsible for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

Except as described in the "Scope and Nature of the ERISA Section 103(a)(3)(C) Audit" section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matter – Supplemental Schedule Required by ERISA***

The supplemental schedule (modified cash basis) listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule (modified cash basis), we evaluated whether the supplemental schedule (modified cash basis), other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule (modified cash basis), other than the information in the supplemental schedule (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule (modified cash basis) related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

**Forvis Mazars, LLP**

**Kansas City, Missouri  
October 14, 2025**

Federal Employer Identification Number: 44-0160260

**Lakeview Center, Inc. Retirement Savings 403(b) Plan  
Statements of Net Assets Available for Benefits  
(Modified Cash Basis)  
December 31, 2024 and 2023**

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	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
<b>Investments</b>		
At fair value	<u>\$ 114,620,783</u>	<u>\$ 98,283,828</u>
<b>Receivables</b>		
Notes receivable from participants	<u>1,725,671</u>	<u>1,689,184</u>
<b>Total Receivables</b>	<u>1,725,671</u>	<u>1,689,184</u>
<b>Net Assets Available for Benefits</b>	<u><u>\$ 116,346,454</u></u>	<u><u>\$ 99,973,012</u></u>

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Statements of Changes in Net Assets Available for Benefits**  
**(Modified Cash Basis)**  
**Years Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Additions</b>		
<b>Investment Income</b>		
Net appreciation in fair value of investments	\$ 9,057,606	\$ 11,033,989
Interest and dividends	5,079,839	2,962,284
Other income	209,479	-
	<u>14,346,924</u>	<u>13,996,273</u>
<b>Interest Income on Notes Receivable from Participants</b>	<u>104,258</u>	<u>85,734</u>
<b>Contributions</b>		
Employer	6,219,931	4,738,620
Participants	4,919,092	4,672,773
Rollovers	143,833	201,048
	<u>11,282,856</u>	<u>9,612,441</u>
<b>Total Contributions</b>	<u>11,282,856</u>	<u>9,612,441</u>
<b>Total Additions</b>	<u>25,734,038</u>	<u>23,694,448</u>
<b>Deductions</b>		
Benefits paid to participants	9,036,681	7,830,616
Administrative expenses and other	323,915	292,125
	<u>9,360,596</u>	<u>8,122,741</u>
<b>Total Deductions</b>	<u>9,360,596</u>	<u>8,122,741</u>
<b>Net Increase</b>	16,373,442	15,571,707
<b>Net Assets Available for Benefits, Beginning of Year</b>	<u>99,973,012</u>	<u>84,401,305</u>
<b>Net Assets Available for Benefits, End of Year</b>	<u>\$ 116,346,454</u>	<u>\$ 99,973,012</u>

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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**Note 1. Description of the Plan**

***General***

The following description of Lakeview Center, Inc. Retirement Savings 403(b) Plan (the Plan) provides only general information. Participants should refer to the Plan Document, and related *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

The Plan sponsor is Lakeview Center, Inc. (the "Company" or the "Plan Sponsor"). The Plan is a defined contribution plan covering all eligible employees of the participating employers, as defined by the Plan.

All employees are eligible to enter the Plan on their date of hire. Employees of Lakeview Center, Inc. become eligible to receive discretionary employer matching contributions and discretionary nonelective contributions on the first day of the first month after one year of service with a minimum of 1,000 hours of service as defined in the Plan Document.

Employees of Global Connections to Employment, Inc. are eligible to participate in discretionary nonelective contributions and fringe nonelective contributions on their date of hire. Global Connections to Employment, Inc. employees are immediately eligible for discretionary employer matching contributions after one year of service with a minimum of 1,000 hours of service as defined in the Plan Document.

The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* ("ERISA").

***Contributions***

Participants, or eligible employees, may contribute up to 80% of pretax annual compensation, as defined in the Plan. Individuals who attain age 50 by the end of the plan year may make additional pre-tax "catch-up" contributions. Participants may also contribute amounts representing distributions from other qualified plans. Contributions are subject to certain limitations as permitted under the Internal Revenue Code ("IRC").

Under the terms of the Plan, the Company may make a discretionary employer matching contribution equal to a uniform percentage of participant salary deferral contributions. For the years ended December 31, 2024 and 2023, all participants received a discretionary match contribution equal to 50% of the first 6% of participant contributions.

Under the terms of the Global Connections to Employment, Inc. participating agreement, participants that are under a qualified service contract or supervise an employee under a qualified service contract are eligible for a fringe nonelective contribution. This contribution is based on elections made by the participant, the allocation percentage per the contract and allocated to a maximum of 40 hours per week.

There were no discretionary nonelective contributions during the years ended December 31, 2024 and 2023.

***Participant Investment Account Options***

Each participant has the option of directing their contributions into any of the various investment options offered by the Plan and may change the allocation daily.

***Participant Accounts***

Each participant's account is credited with the participant's contribution, the Company's contribution, plan earnings, and can be charged for some costs associated with operating the Plan. Allocations are based on participant earnings. The benefits to which a participant is entitled is the benefit that can be provided from the participant's vested account.

***Vesting***

All participants are immediately vested in their voluntary contributions plus earnings.

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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Lakeview Center, Inc. participants vest in the Company's discretionary matching and nonelective contributions portions of their accounts plus earnings, based on continuous service over a six-year tiered schedule.

For Global Connections to Employment, Inc. participants, the Company's discretionary matching contributions are fully vested after three years of continuous service. Any portion of a participant's account that is related to nonelective contributions plus earnings, are vested over a continuous six-year tiered schedule. Fringe nonelective contributions plus earnings are immediately vested.

The nonvested balance of all contributions are forfeited upon termination of service.

***Payment of Benefits***

Upon termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of their account, installments, or an annuity contract. A participant may elect to receive a distribution of their rollover contributions at any time. Withdrawals other than for termination at the normal retirement age are permitted under certain circumstances provided by the Plan.

***Forfeited Accounts***

At December 31, 2024 and 2023, the forfeiture account balance totaled \$28,775 and \$42,483, respectively. These accounts will be used to reduce future employer contributions or pay administrative expenses. Forfeitures must be allocated no later than the last day of the Plan year following the Plan year in which the forfeiture occurs. During the years ended December 31, 2024 and 2023, employer contributions were reduced by \$132,463 and \$72,492, respectively, from forfeited nonvested accounts.

***Notes Receivable from Participants***

The Plan Document includes provisions authorizing loans from the Plan to active eligible participants. Loans are made to any eligible participant demonstrating a qualifying need. The minimum amount of a loan shall be \$1,000. The maximum amount of a participant's loan is determined by the available loan balance restricted to the lesser of \$50,000 or 50% of the participant's vested account balance. All loans, other than those used to purchase a principal residence, must be repaid within five years. Loans used to purchase a principal residence can have terms of up to 20 years. The loans are secured by the balance in the participant's account, and the interest rate on loans is equal to the Prime Rate as stated in the *Wall Street Journal*. Principal and interest are paid ratably through payroll deductions or another approved manner, with payments made not less frequently than quarterly. Participant loans, excluding loans of parties-in-interest, as defined, are due and payable on the date the participant terminates employment with the Company.

**Note 2. Summary of Significant Accounting Policies**

***Basis of Accounting***

The accompanying financial statements are prepared on the modified cash basis of accounting. This method of accounting differs from the accrual basis of accounting primarily in the following respects:

Dividend income and contribution income are recognized when cash is received rather than when earned. Expenses are recognized when cash is disbursed rather than when the related liability is incurred.

***Use of Estimates***

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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***Investment Valuation and Income Recognition***

Investments are reported at fair value. Quoted market prices, if available, are used to value investments. Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the modified cash basis. Net appreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the period.

***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan Document. Relative fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred.

***Payment of Benefits***

Benefit payments to participants are recorded upon distribution.

***Administrative Expenses***

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

**Note 3. Certification of Plan Trustee**

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Voya Institutional Trust Company, a qualified institution, has certified the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule are complete and accurate.

- Investments and notes receivable from participants as shown in the statements of net assets available for benefits (modified cash basis) as of December 31, 2024 and 2023.
- Investment income and interest income on notes receivable from participants as shown in the statements of changes in net assets available for benefits (modified cash basis) for the years ended December 31, 2024 and 2023.
- Investment information and notes receivable from participants included in the accompanying schedule of assets (held at end of year) (modified cash basis) as of December 31, 2024.

The Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

**Note 4. Related Party and Party-in-Interest Transactions**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association or relatives of such persons.

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

The Plan paid \$323,915 and \$292,125 of recordkeeping fees and custodial services to the trustee and recordkeeper during 2024 and 2023, respectively.

The Company provides certain administrative services at no cost to the Plan.

**Note 5. Disclosures About Fair Value of Plan Assets**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

**Recurring Measurements**

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits (modified cash basis) measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024 and 2023:

	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
<b>December 31, 2024</b>				
Mutual funds	\$ 114,353,925	\$ 114,353,925	\$ -	\$ -
SPCRA funds	266,858	266,858	-	-
Total	<u>\$ 114,620,783</u>	<u>\$ 114,620,783</u>	<u>\$ -</u>	<u>\$ -</u>
<b>December 31, 2023</b>				
Mutual funds	\$ 98,029,827	\$ 98,029,827	\$ -	\$ -
SPCRA funds	254,001	254,001	-	-
Total	<u>\$ 98,283,828</u>	<u>\$ 98,283,828</u>	<u>\$ -</u>	<u>\$ -</u>

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits (modified cash basis), as well as the general classification of such assets pursuant to the valuation hierarchy. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

***Investments***

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projects and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

**Note 6. Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

**Note 7. Plan Tax Status**

The Plan has been designed to qualify under Section 403(b) of the Internal Revenue Code (the Code). The terms of the Plan have been prepared to conform to the sample language provided by the Internal Revenue Service (IRS) in Revenue Procedure 2007-71. The Plan Administrator intends to apply for a determination letter on the Plan once the IRS opens such a program for individual plans. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for Plan participants under Section 403(b). The Plan Administrator and the Plan's tax counsel believe that the Plan is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code; therefore, they believe that the Plan is qualified.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Note 8. Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits (modified cash basis).

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

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**Note 9. Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 116,346,454	\$ 99,973,012
Participant contribution receivable	-	57,009
Employer contribution receivable	<u>386,009</u>	<u>834,527</u>
Net assets available for benefits per Form 5500	<u>\$ 116,732,463</u>	<u>\$ 100,864,548</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
Net increase before transfers of assets per the financial statements	\$ 16,373,442	\$ 15,571,707
Change in participant contribution receivable	(57,009)	(9,114)
Change in employer contribution receivable	(448,518)	585,681
Unreconciled difference from prior year	<u>32</u>	<u></u>
Net increase in net assets available for benefits per the Form 5500	<u>\$ 15,867,947</u>	<u>\$ 16,148,274</u>

**Note 10. Subsequent Events**

Subsequent events have been evaluated through October 14, 2025, which is the date the financial statements were available to be issued.

***Supplemental Schedule***

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**EIN 59-0737872 PN 005**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**(Modified Cash Basis)**  
**December 31, 2024**

Identity of Issue	Description of Investment	Current Value
American Funds 2010 T Date R6	Mutual Fund	\$258,086
American Funds 2015 T Date R6	Mutual Fund	759,289
American Funds 2020 T Date R6	Mutual Fund	2,478,578
American Funds 2025 T Date R6	Mutual Fund	5,031,598
American Funds 2030 T Date R6	Mutual Fund	8,262,055
American Funds 2035 T Date R6	Mutual Fund	6,327,994
American Funds 2040 T Date R6	Mutual Fund	6,010,783
American Funds 2045 T Date R6	Mutual Fund	4,985,886
American Funds 2050 T Date R6	Mutual Fund	5,043,096
American Funds 2055 T Date R6	Mutual Fund	4,850,708
American Funds 2060 T Date R6	Mutual Fund	6,275,158
American Funds 2065 T Date R6	Mutual Fund	280
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American Funds Am Balanced R6	Mutual Fund	9,420,643
American Funds EuroPacific R6	Mutual Fund	6,129,460
American Funds Wash Mutual R6	Mutual Fund	4,520,181
DFA International Value Fund		976,804
Dlwr Small Cap Core Fund R6	Mutual Fund	1,166,314
Dodge&Cox Income Fund	Mutual Fund	89,314
Fidelity Ext Mkt Index Fund	Mutual Fund	2,000,990
Fidelity Mid Cap Idx Fd	Mutual Fund	3,612,296
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Fidelity US Bond Index Fund	Mutual Fund	5,871,578
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Vangrd Infl-Prt Secs Fund Adm	Mutual Fund	1,308,082
Vangrd Tsy Money Market Fd Inv	Mutual Fund	7,460,290
Vanguard Real Estate Indx Adm	Mutual Fund	335,393
		<u>114,353,925</u>
Charles Schwab	Personal Choice Retirement Accounts	<u>266,858</u>
Total investments		114,620,783
*Notes receivable from participants, interest rates range from 3.25% to 8.50% and maturities extend through September 2042		<u>1,725,671</u>
		<u><u>\$ 116,346,454</u></u>

\*Represents party in interest



## Appendix B

# Management Representation Letter

*Representation of:*

Lakeview Center, Inc. Retirement Savings 403(b) Plan  
1221 W Lakeview Ave  
Pensacola, Florida 32501

*Provided to:*

**Forvis Mazars, LLP**

Certified Public Accountants  
1201 Walnut Street, Suite 1700  
Kansas City, MO 64106

The undersigned (“We”) are providing this letter in connection with Forvis Mazars’ audits of the financial statements of Lakeview Center, Inc. Retirement Savings 403(b) Plan (the Plan) as of and for the years ended December 31, 2024 and 2023 and supplemental schedule(s) as of December 31, 2024.

Our representations are current and effective as of the date of Forvis Mazars’ report: October 14, 2025.

Our engagement with Forvis Mazars is based on our contract for services dated: May 14, 2025.

### **Our Responsibility & Consideration of Material Matters**

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars’ report in conformity with the modified cash basis of accounting and for the fair presentation of the accompanying supplemental schedules in conformity with the Department of Labor’s (DOL) Rules and Regulations under the *Employee Retirement Income Security Act of 1974* (ERISA).

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

We elected to have the audit(s) of the Plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. We acknowledge that the audit(s) did not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier, that is regulated, supervised and subject to periodic examination by a state or federal agency, a qualified institution, that prepared and certified the investment information in accordance with 29 CFR 2520.103-5 of the DOL Rules and Regulations for Reporting and Disclosure under ERISA. We have determined that an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances. We have also determined that the investment information is prepared and certified by a qualified institution as described by 29 CFR 2520.103-8, that the certification meets the requirements in 29 CFR 2520.103-5 and, that the certified investment information is appropriately measured, presented, and disclosed in accordance with the modified cash basis of accounting.

The purpose of an ERISA Section 103(a)(3)(C) audit is to express an opinion on whether the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with generally accepted accounting principles and that the assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the certified investment information.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

### **Confirmation of Matters Specific to the Subject Matter of Forvis Mazars' Report**

We confirm, to the best of our knowledge and belief, the following:

#### ***Broad Matters***

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting .
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
  - a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
  - b. Internal control to prevent and detect fraud.
3. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
  - b. The most current Plan instrument for the audit period, including all Plan amendments.
  - c. A draft of the Form 5500 that is substantially complete.
  - d. Additional information that you have requested from us for the purpose of the audit.
  - e. Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence.
  - f. All minutes of committee meetings held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the committee, if applicable, and maintained as part of our records.
  - g. All significant contracts.
4. We acknowledge the Plan does not meet the definition of a "public entity" under generally accepted accounting principles.
5. We have responded fully and truthfully to all your inquiries.

***Plan Design & Operations***

6. We acknowledge our responsibility for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the ERISA plan financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants.
7. The Plan and the trust established under the plan are qualified under the appropriate section of the Internal Revenue Code, and we intend to continue them as a qualified Plan and trust. We do not have any intention at present to terminate the Plan. Required nondiscrimination testing under the appropriate Code Sections has been completed for the Plan, and any excess contributions have been disposed of in accordance with regulations.
8. The Plan instrument has not been amended during the year.
9. The Lakeview Center, Inc. Retirement Savings 403(b) Plan has been designed to qualify under Section 403(b) of the Internal Revenue Code (the Code). The terms of the Plan have been prepared to conform to the sample language provided by the Internal Revenue Service (IRS) in Revenue Procedure 2007-71. We intend to apply for a determination letter on the Plan once the IRS opens such a program for individual plans. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for Plan participants under Section 403(b). We believe that the Plan is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code; therefore, believe that the Plan is qualified.
10. The Plan has complied with the fidelity bonding requirements of ERISA.
11. The Plan has made no investments during the year that violate the terms of the Plan or Trust Agreement.
12. We have reviewed the reports of all transactions processed by third-party servicers, and, based on our review, we believe the transactions shown in the reports are valid and in accordance with our instructions to the third-party processor. We also have had no communications from any of the Plan's service organizations regarding any fraud, noncompliance with laws and regulations, or uncorrected misstatements.
13. We have complied with the DOL's regulations concerning the timely remittance of participant contributions and loan repayments.
14. As applicable, we have complied with the DOL's regulations concerning the services provider fee disclosures in accordance with Section 408(b)(2).
15. We understand the values of the assets recorded in the financial statements could change rapidly, resulting in material future adjustments to investment values that could negatively impact the Plan. We acknowledge that you have no responsibility for future changes caused by the current economic environment and the resulting impact on the Plan's financial statements. Further, the Plan Sponsor is solely responsible for all aspects of managing the Plan, including questioning the quality and valuation of investments.
16. Lakeview Center, Inc is an exempt organization under Section 501(c) of the Internal Revenue Code. Any activities of the organization or any related entities of which we are aware that would jeopardize the organization's tax-exempt status have been disclosed to you.

17. To the best of our knowledge and belief, the net assets available for plan benefits as of December 31, 2024 and 2023 represent all assets relevant to the Plan and there are no assets that have been improperly excluded.

***Misappropriation, Misstatements, & Fraud***

18. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
- a. Misappropriation of assets.
  - b. Misrepresented or misstated assets or net assets.
19. We have no knowledge of fraud or suspected fraud affecting the Plan involving:
- a. Management or employees who have significant roles in internal control over financial reporting, or
  - b. Others when the fraud could have a material effect on the financial statements.
20. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from participants, former participants, regulators, third-party servicers or others.
21. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

***Related Parties & Parties-in-Interest***

22. We have disclosed to you the identity of all of the Plan's related parties and parties-in-interest and all the related-party and party-in-interest relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.

23. We understand that the term related-party refers to:
- Affiliates
  - Entities for which investments are accounted for by the equity method
  - Trusts for the benefits of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
  - Principal owners and members of their immediate families
  - Management and members of their immediate families
  - Any other party with which the Plan may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the Plan.

#### ***Litigation, Laws, Rulings & Regulations***

24. Neither the Plan nor the Plan Sponsor are aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. Neither the Plan nor the Plan Sponsor have sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.
25. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
26. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
27. We have apprised you of all communications, written or oral, with regulatory agencies concerning the operation of the Plan.

#### ***Nonattest Services***

28. You have provided nonattest services, including the following, during the period of this engagement:
  - Preparing a draft of the financial statements and related notes and supplemental schedules
  - Preparing entries to convert cash basis accounting records to accrual basis accounting records
29. With respect to these services:
  - a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
  - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
  - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
  - d. We have evaluated the adequacy of the services performed and any findings that resulted.
  - e. We have established and maintained internal controls, including monitoring ongoing activities.

- f. When we receive final deliverables from you we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

***Financial Statements & Reports***

- 30. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
- 31. With regard to supplemental schedules:
  - a. We acknowledge our responsibility for the fair presentation of the supplemental schedules including its form and content in conformity with relevant regulatory requirements or other applicable criteria.
  - b. The methods of measurement and presentation of the supplemental schedules are unchanged from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental schedules.
  - c. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplemental schedules are reasonable and appropriate.
  - d. The supplemental schedules including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

***Transactions, Records, & Adjustments***

- 32. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 33. We have everything we need to keep our books and records.
- 34. We have disclosed any significant unusual transactions the Plan has entered into during the period, including the nature, terms, and business purpose of those transactions.
- 35. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Plan's accounts.
- 36. We believe the effects of the uncorrected financial statement misstatement(s) and omitted disclosures summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

***Accounting & Disclosure***

- 37. We are not aware of any side agreements or other arrangements (either written or oral) that are in place.
- 38. Except as reflected in the financial statements, there are no:
  - a. Plans or intentions that may materially affect carrying values of assets, liabilities or net assets.
  - b. Material transactions omitted or improperly recorded in the financial records.

- c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure in accordance with Accounting Standards Codification (ASC) Topic 450, *Contingencies*, including those arising from environmental remediation obligations.
  - d. Events occurring subsequent to the date of the statement of net assets available for benefits through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
  - e. Reportable transactions as defined in Section 103(b)(3)(H) of ERISA.
39. Except as disclosed in the financial statements, the Plan has:
- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
  - b. Complied with all aspects of contractual agreements, for which noncompliance would materially affect the financial statements.

***Receivables***

40. Adequate allowances have been accrued for any material losses from uncollectible receivables.

***Estimates***

41. We have identified all accounting estimates that could be material to the financial statements, and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by the Plan in making the accounting estimates, including those measured at fair value reported in the financial statements.
42. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that “near term” means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of loans, investments, or deposits, existing at the date of the financial statements that would make the Plan vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

***Fair Value***

43. With respect to the fair value measurements of financial assets, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management’s intent and ability to carry out its stated course of action.
  - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
  - c. The significant assumptions appropriately reflect market participant assumptions.
  - d. The disclosures related to fair values are complete, adequate, and in conformity with accounting principles generally accepted in the United States of America.

- e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

***Investments***

44. Investments are properly measured at fair value, except for fully benefit responsive investment contracts which are reported at contract value. Investments measured at fair value include:
  - a. Investments with a readily determinable fair value that are reported at net asset value (NAV) per share/unit.

*Sandy Whitaker*

[Sandy Whitaker \(Oct 14, 2025 11:25:35 CDT\)](#)

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Sandra Whitaker, Vice President

sandy.whitaker@lifeviewgroup.org

*Eric Kleinert*

[Eric Kleinert \(Oct 14, 2025 11:24:32 CDT\)](#)

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Eric Kleinert, Benefits Director

eric.kleinert@lifeviewgroup.org

Attachment included:

- Schedule of Uncorrected Misstatements and Omitted Disclosures



## Appendix C

# Schedule of Uncorrected Misstatements

**Lakeview Center 403B Plan  
 Summary of Uncorrected Misstatements and Omitted Disclosures, as applicable  
 As of and for the Year Ended December 31, 2024**

**Summary of Misstatements in the Financial Statements**

Description	Debit (Credit) Required to Correct the Financial Statements					
	Net Assets Available for Benefit	Liabilities	Net Assets Available for Benefit	Total Additions	Total Deductions	Net Increase (Decrease)
Unrecorded misstatements - factual	-	-	-	-	-	-
Unrecorded misstatements - projected	-	-	-	-	-	-
Unrecorded misstatements - judgmental	-	-	-	-	-	-
Total uncorrected misstatements (Iron Curtain)	-	-	-	-	-	-
Impact of correcting prior period misstatements in prior periods (From Prior Period Table Below)				(309,113)	547,402	238,289
Total uncorrected misstatements, assuming prior year misstatements were corrected in prior periods (Rollover)				309,113	(547,402)	(238,289)
Misstatements net of tax impact - (Rollover)	-	-	-	309,113	(547,402)	(238,289)

**Financial Statement Impact**

	Debit (Credit)			% Change
	As Reported	Misstatements	Subsequent to Misstatements	
<b>Current Assets</b>	\$ -	\$ -	\$ -	- %
<b>Net Assets Available for Benefit</b>	116,346,454	-	116,346,454	- %
<b>Current Liabilities</b>	-	-	-	- %
<b>Non-Current Liabilities</b>	-	-	-	- %
<b>Current Ratio</b>	-	-	-	- %
<b>Total Assets</b>	116,346,454	-	116,346,454	- %
<b>Total Liabilities</b>	-	-	-	- %
<b>Net Assets Available for Benefit</b>	(116,346,454)	-	(116,346,454)	- %
<b>Total Additions</b>	(25,819,275)	309,113	(25,510,162)	(1.20)%
<b>Total Deductions</b>	9,445,833	(547,402)	8,898,431	(5.80)%
<b>Net (Increase) Decrease</b>	(16,373,442)	(238,289)	(16,611,731)	1.46 %

**Uncorrected misstatements from prior periods**

Prior Period Uncorrected Misstatement (debit/credit from prior year)	Net Assets Available for Benefit	Liabilities	Net Assets Available for Benefit	Total Additions	Total Deductions	Net Increase (Decrease)
Reocgnize transfer of assets from the Lakeview Tax Shelter Annuity Plan in 2022 or 2023	2,894,724	-	(2,894,724)	(309,113)	547,402	238,289
Total pre tax Income Statement				(309,113)	547,402	238,289
Total pre tax Balance Sheet	2,894,724	-	(2,894,724)			

**Lakeview Center, Inc. Retirement Savings 403(b) Plan**  
**EIN 59-0737872 PN 005**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**(Modified Cash Basis)**  
**December 31, 2024**

<u>Identity of Issue</u>	<u>Description of Investment</u>	<u>Current Value</u>
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American Funds 2040 T Date R6	Mutual Fund	6,010,783
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		<u><u>\$ 116,346,454</u></u>

\*Represents party in interest