

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

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

2023

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning Oct 1, 2023, and ending Sep 30, 2024	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NEWVIEW OKLAHOMA INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 501 N DOUGLAS AVE City or town, state or province, country, and ZIP or foreign postal code OKLAHOMA CITY, OK 73106 F Name and address of principal officer: LAUREN BRANCH, 501 N DOUGLAS AVE, OKLAHOMA CITY, OK 73106 I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: N/A K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other L Year of formation: 1949 M State of legal domicile: OK
D Employer identification number 73-0592386 E Telephone number (405) 232-4644 G Gross receipts \$31,500,333. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: NEWVIEW EMPOWERS INDIVIDUALS FACING VISION LOSS BY MAXIMIZING THEIR OPPORTUNITIES TO LIVE LIFE WITHOUT LIMITS THROUGH ALL STAGES OF LIFE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	252
	6	Total number of volunteers (estimate if necessary)	6	190
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,279,607.	3,146,565.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	24,703,677.	27,813,570.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	169,690.	290,275.
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	202,983.	105,265.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	27,355,957.	31,355,675.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	14,111,934.	13,835,411.
	b	Total fundraising expenses (Part IX, column (D), line 25) 550,239.	20,944.	27,360.
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	15,141,928.	16,249,731.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	29,274,806.	30,112,502.
	20	Total assets (Part X, line 16)	-1,918,849.	1,243,173.
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	22,675,134.	23,393,671.
		2,990,493.	2,092,497.	
		19,684,641.	21,301,174.	

Part II Signature Block

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

Sign Here	Signature of officer	02/04/2025		
	LAUREN BRANCH, CEO	Date		
Paid Preparer Use Only	Type or print name and title	Print/Type preparer's name	Preparer's signature	Date
		MATTHEW L. COLE		
		Firm's name HSPG & ASSOCIATES, PC	Firm's EIN 20-5861398	Check <input type="checkbox"/> if self-employed PTIN P02039803
		Firm's address 5400 N. GRAND BLVD., STE. 330, OKLAHOMA CITY, OK 73112	Phone no. (405) 844-9995	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1** Briefly describe the organization's mission:
NEWVIEW EMPOWERS INDIVIDUALS FACING
VISION LOSS BY MAXIMIZING THEIR OPPORTUNITIES TO LIVE LIFE WITHOUT
LIMITS THROUGH ALL STAGES OF LIFE.
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 24,478,876. including grants of \$ 0.) (Revenue \$ 26,563,605.)
EMPLOYMENT - NEWVIEW IS THE LARGEST EMPLOYER OF BLIND AND LOW-VISION INDIVIDUALS IN THE STATE OF OKLAHOMA, WITH INDIVIDUAL
EMPLOYMENT OPPORTUNITIES OFFERED NATIONWIDE. THE ORGANIZATION OPERATES A MANUFACTURING FACILITY IN OKLAHOMA CITY, PRODUCING
GOODS FOR MILITARY AND GOVERNMENTAL ENTITIES INCLUDING SHOWER CURTAINS, AIRCRAFT WHEEL CHOCKS, FORESTRY SERVICE FIRE HOSES AND
PACKAGING OF FIRST AID KITS AND RATIONS. DIRECT SERVICE CONTRACTS UTILIZING BLIND LABOR INCLUDE MAILROOM OPERATIONS FOR THE IRS AND THE US NAVY,
SWITCHBOARD OPERATIONS AT TRAVIS AFB, AND BOX RECLAMATION AT TINKER AFB. BLIND INDIVIDUALS ARE EMPLOYED THROUGHOUT
THE ORGANIZATION, FROM FRONT-LINE TO EXECUTIVE LEVEL POSITIONS. NATIONWIDE, NEWVIEW HAS NEARLY 200 EMPLOYEES, 75% OF WHOM ARE BLIND.

4b (Code:) (Expenses \$ 3,059,519. including grants of \$ 0.) (Revenue \$ 1,249,965.)
COMPREHENSIVE VISION REHABILITATION - NEWVIEW OPERATES TWO CENTERS FOR LOW-VISION AND BLINDNESS - ONE IN OKLAHOMA CITY, AND ONE IN
TULSA, OKLAHOMA. SERVING CLIENTS FROM BIRTH TO DEATH, NEWVIEW'S VISION REHABILITATION SERVICES PROGRAM PROVIDES SPECIALIZED
SERVICES AND SUPPORT THAT ENABLES VISUALLY IMPAIRED INDIVIDUALS TO ACHIEVE GREATER INDEPENDENCE, INCLUDING: 1) COMPREHENSIVE,
HIGHLY-SPECIALIZED, VISION REHABILITATION INCLUDING OPTOMETRY, OCCUPATIONAL THERAPY, AND ORIENTATION AND MOBILITY; 2) TRAINING IN
CORE SKILLS NEEDED FOR A STABLE HOME ENVIRONMENT, SUCH AS COOKING, PERSONAL ORGANIZATION, READING MAIL AND FINANCIAL MANAGEMENT;
3) TECHNIQUES FOR INDEPENDENTLY AND SAFELY NAVIGATING HOME, NEIGHBORHOOD AND WORK ENVIRONMENTS; 4) INSTRUCTION IN COMPUTER
TECHNOLOGY; AND 5) JOB ASSESSMENT, PLACEMENT AND TRAINING THAT ENABLES THE CLIENT TO COMPETE SUCCESSFULLY FOR A JOB, REMAIN
EMPLOYED, AND ADVANCE IN THE WORKPLACE.

4c (Code:) (Expenses \$ 24,230. including grants of \$ 0.) (Revenue \$ 0.)
COMMUNITY PROGRAMS - ENCOURAGE COLLABORATION, INSTILL CONFIDENCE, AND CHALLENGE PERCEIVED LIMITS. OWL CAMP (OKLAHOMANS WITHOUT
LIMITS) IS TWO SEPARATE WEEK-LONG CAMPS. 25 CAMPERS 8-14 YEARS OF AGE ARE PAIRED WITH SIGHTED BUDDIES FROM LOCAL HIGH SCHOOLS.
15 CAMPERS 15-18 YEARS OF AGE ATTEND A CAMP WITH A HIGHER EMPHASIS ON LEARNING HEALTHY, INDEPENDENT LIVING SKILLS. CREATIVE VISIONS ART
PROGRAM SESSIONS AND OTHER SUPPORT GROUP ACTIVITIES PROMOTE INDEPENDENCE, SELF-CONFIDENCE, AND PROVIDE AN OPPORTUNITY TO SHARE
USEFUL INFORMATION.

4d Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 27,562,625.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	47
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	252
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . .	1a 20		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent . . .	1b 20		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .	2		x
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . .	3		x
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .	4		x
5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . .	5		x
6 Did the organization have members or stockholders? . . .	6		x
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .	7a		x
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .	7b		x
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body? . . .	8a	x	
b Each committee with authority to act on behalf of the governing body? . . .	8b	x	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . .	9		x

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed OK

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 LAUREN BRANCH, 501 N DOUGLAS AVE., OKLAHOMA CITY, OK 73106 (405) 232-4644

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LAUREN BRANCH PRESIDENT AND CEO	40.00			X				247,270.	0.	19,660.
(2) DAMON SWIFT COO	40.00			X				139,724.	0.	16,441.
(3) MINDY STEVENSON CFO	40.00			X				145,718.	0.	9,696.
(4) AVERY ODEN VICE PRESIDENT, BUSINESS DEVELOPMENT	40.00					X		131,517.	0.	11,000.
(5) JOHN L MCMAHAN JR CHIEF INNOVATION AND ACCESSIBLE TECHNOLOGY OFFICER	40.00					X		124,920.	0.	11,808.
(6) ASHLEY HOWARD VICE PRESIDENT, MARKETING	40.00					X		120,824.	0.	3,537.
(7) MASUMI WARD VICE PRESIDENT, HUMAN RESOURCES	40.00					X		102,740.	0.	10,183.
(8) PAT ROONEY BOARD CHAIR	4.00	X		X				0.	0.	0.
(9) JULIE WHITE BOARD VICE CHAIR	1.00	X		X				0.	0.	0.
(10) LISA MCLAUGHLIN BOARD GOVERNANCE CHAIR	1.00	X		X				0.	0.	0.
(11) DAN BALES SECRETARY / TREASURER	1.00	X						0.	0.	0.
(12) MATTHEW BRETON DIRECTOR	1.00	X						0.	0.	0.
(13) DANIEL CORBETT DIRECTOR	1.00	X						0.	0.	0.
(14) CORY CHRISTOFFERSON DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ETHAN CORDRAY DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(16) JOANNE DAVIS DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(17) JUDY HANS DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(18) TODD HOFFMAN DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(19) DAWN HOLSTED DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(20) WILLIAM LEGLER DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(21) KELLY MASTERS-NEWTON DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(22) ERIK MOTSINGER DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(23) GUS PEKARA DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(24) ROB REAM DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(25) BEN ROBINSON DIRECTOR	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
1b Subtotal								1,012,713.	0.	82,325.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,012,713.	0.	82,325.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SERVICE SOURCE, 10467 WHITE GRANITE DRIVE, OAKTON, VA 22124	SUBCONTRACTOR FOR NAVY MAILROOM CONTRACT	1,186,629.
SOLANO DIVERSIFIED SERVICES, 1761 BROADWAY STE 250, VALLEJO, CA 94589	SUBCONTRACTOR FOR TRAVIS SWITCHBOARD	583,906.
PRIME RESPONSE, 17200 WILL COURT, ACCOKEEK, MD 20607	SUBCONTRACTOR FOR NAVY MAILROOM CONTRACT	1,014,344.
AEROTEK PROFESSIONAL SERVICES, INC., P.O. BOX 198531, ATLANTA, GA 21479	SUBCONTRACTOR FOR NAVY CONTRACT	113,263.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	4	

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514				
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	96,000.							
	b	Membership dues	1b								
	c	Fundraising events	1c								
	d	Related organizations	1d								
	e	Government grants (contributions)	1e	572,614.							
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,477,951.							
	g	Noncash contributions included in lines 1a-1f	1g	\$							
	h	Total. Add lines 1a-1f						3,146,565.			
	Program Service Revenue				Business Code						
2a		WHOLESALE SALES	310000	995,583.	995,583.	0.	0.				
b		FIRE HOSE MANUFACTURING REVENUE	310000	13,151,281.	13,151,281.	0.	0.				
c		OTHER CONTRACT REVENUE	310000	12,416,741.	12,416,741.	0.	0.				
d		REHABILITATION SERVICES	621610	1,249,965.	1,249,965.	0.	0.				
e											
f		All other program service revenue . .									
g		Total. Add lines 2a-2f			27,813,570.						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		290,275.	0.	0.	290,275.				
	4	Income from investment of tax-exempt bond proceeds									
	5	Royalties		144,681.	0.	0.	144,681.				
	6a	Gross rents	(i) Real	(ii) Personal							
			6a	97,010.							
			b	Less: rental expenses				6b	144,658.		
			c	Rental income or (loss)				6c	-47,648.		
	d	Net rental income or (loss)		-47,648.	0.	0.	-47,648.				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other							
			7a								
			b	Less: cost or other basis and sales expenses				7b			
			c	Gain or (loss)				7c			
	d	Net gain or (loss)									
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a								
								b	Less: direct expenses	8b	
								c	Net income or (loss) from fundraising events		
	9a	Gross income from gaming activities. See Part IV, line 19	9a								
								b	Less: direct expenses	9b	
								c	Net income or (loss) from gaming activities		
	10a	Gross sales of inventory, less returns and allowances	10a								
b								Less: cost of goods sold	10b		
c								Net income or (loss) from sales of inventory			
Miscellaneous Revenue				Business Code							
	11a	OTHER INCOME	900099	8,232.	8,232.	0.	0.				
	b										
	c										
	d	All other revenue									
e	Total. Add lines 11a-11d			8,232.							
12	Total revenue. See instructions			31,355,675.	27,821,802.	0.	387,308.				

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	584,500.	483,335.	101,165.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	11,033,357.	9,707,093.	1,104,729.	221,535.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	89,102.	74,203.	10,977.	3,922.
9 Other employee benefits	1,182,279.	1,041,178.	120,812.	20,289.
10 Payroll taxes	946,173.	830,076.	98,079.	18,018.
11 Fees for services (nonemployees):				
a Management				
b Legal	58,010.	28,958.	29,052.	0.
c Accounting	57,316.	0.	57,316.	0.
d Lobbying	24,125.	0.	24,125.	0.
e Professional fundraising services. See Part IV, line 17	27,360.			27,360.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	839,382.	680,139.	32,499.	126,744.
12 Advertising and promotion	98,437.	87,810.	10,451.	176.
13 Office expenses	21,588.	6,821.	13,706.	1,061.
14 Information technology	288,604.	192,695.	77,366.	18,543.
15 Royalties				
16 Occupancy	315,849.	304,328.	10,081.	1,440.
17 Travel	146,652.	107,681.	30,038.	8,933.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	101,182.	49,204.	49,885.	2,093.
20 Interest	10,105.	10,011.	94.	0.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	449,548.	387,505.	62,043.	0.
23 Insurance	241,372.	116,153.	125,219.	0.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DIRECT MATERIALS, NIB COMMISSIONS, AND FREIGHT	13,083,357.	13,083,357.	0.	0.
b REPAIRS & MAINTENANCE	318,928.	300,727.	18,201.	0.
c DUES AND MEMBERSHIPS	71,946.	51,587.	16,869.	3,490.
d SPECIAL EVENTS	47,199.	428.	0.	46,771.
e All other expenses	76,131.	19,336.	6,931.	49,864.
25 Total functional expenses. Add lines 1 through 24e	30,112,502.	27,562,625.	1,999,638.	550,239.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	3,407,033.	1	1,706,993.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	375,284.	3	584,796.
	4 Accounts receivable, net	2,872,438.	4	2,189,979.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,703,123.	8	1,781,409.
	9 Prepaid expenses and deferred charges	22,373.	9	285,081.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,842,153.		
	b Less: accumulated depreciation	10b 4,388,799.		
	11 Investments—publicly traded securities	8,080,654.	10c	7,453,354.
	12 Investments—other securities. See Part IV, line 11	1,306,162.	11	5,063,162.
	13 Investments—program-related. See Part IV, line 11	1,259,349.	12	1,061,191.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,648,718.	15	3,267,706.	
	22,675,134.	16	23,393,671.	
Liabilities	17 Accounts payable and accrued expenses	2,871,135.	17	1,844,260.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	119,358.	25	248,237.
	26 Total liabilities. Add lines 17 through 25	2,990,493.	26	2,092,497.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		16,410,424.	27	15,988,833.
28 Net assets with donor restrictions		3,274,217.	28	5,312,341.
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		19,684,641.	32	21,301,174.
33 Total liabilities and net assets/fund balances		22,675,134.	33	23,393,671.

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,355,675.
2	Total expenses (must equal Part IX, column (A), line 25)	2	30,112,502.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,243,173.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	19,684,641.
5	Net unrealized gains (losses) on investments	5	-198,158.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	571,518.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	21,301,174.

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

Part VII: Section A (continued)

Continuation Statement

Name and title	Average hours per week (list any hours for related organizations on the right)		Position						Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
			C1 - Individual trustee or director	C2 - Institutional trustee	C3 - Officer	C4 - Key employee	C5 - Highest compensated employee	C6 - Former			
			C1	C2	C3	C4	C5	C6			
GREG ROUSH DIRECTOR	1.00		X						0.	0.	0.
ROBYN SUNDAY-ALLEN DIRECTOR	1.00		X						0.	0.	0.
									0.	0.	0.

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

NEWVIEW OKLAHOMA INC.

Employer identification number

73-0592386

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,635,242.	2,935,779.	5,997,442.	2,279,607.	3,146,565.	15,994,635.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,635,242.	2,935,779.	5,997,442.	2,279,607.	3,146,565.	15,994,635.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,379,112.
6 Public support. Subtract line 5 from line 4						14,615,523.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1,635,242.	2,935,779.	5,997,442.	2,279,607.	3,146,565.	15,994,635.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	162,158.	215,820.	461,275.	499,872.	531,966.	1,871,091.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		549,666.	62,363.	26,990.	8,232.	647,251.
11 Total support. Add lines 7 through 10						18,512,977.
12 Gross receipts from related activities, etc. (see instructions)					12 153,932,576.	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	78.95 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	75.55 %
16a 33¹/₃% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33¹/₃% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019 . . .			
b Excess from 2020 . . .			
c Excess from 2021 . . .			
d Excess from 2022 . . .			
e Excess from 2023 . . .			

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

Pt II Ln 10: Other Income Part II, Line 10 Description: INSURANCE PROCEEDS 2020:

549666. Description: MISCELLANEOUS INCOME 2021: 62363. 2022: 26990. 2023: 8232.

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

NEWVIEW OKLAHOMA INC.

Employer identification number

73-0592386

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

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

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

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

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

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

Name of organization NEWVIEW OKLAHOMA INC.	Employer identification number 73-0592386
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

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

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

Schedule C (Form 990) 2023

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 60%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		24,125.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			24,125.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Pt II-B Line 1: THE AMOUNTS ARE PAID MONTHLY TO COMMON GROUND.

[illegible]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

NEWVIEW OKLAHOMA INC.

Employer identification number

73-0592386

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

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

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,624,899.	2,128,602.	2,563,263.	2,175,478.	2,034,691.
b Contributions					
c Net investment earnings, gains, and losses	562,124.	574,892.	-337,021.	435,184.	180,309.
d Grants or scholarships					
e Other expenditures for facilities and programs	97,853.	78,595.	97,640.	47,399.	39,522.
f Administrative expenses					
g End of year balance	3,089,170.	2,624,899.	2,128,602.	2,563,263.	2,175,478.

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

a Board designated or quasi-endowment 13. %

b Permanent endowment 87. %

c Term endowment %

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

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

(i) Unrelated organizations? ☒ Yes ☐ No

(ii) Related organizations? ☐ Yes ☒ No

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.	1,182,530.		1,182,530.
b Buildings		8,013,482.	2,842,130.	5,171,352.
c Leasehold improvements				
d Equipment		2,382,794.	1,546,669.	836,125.
e Other		263,347.		263,347.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				7,453,354.

Part VII Investments—Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other MINERAL INTERESTS	1,061,191.	FMV
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	1,061,191.	

Part VIII Investments—Program Related

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST	3,089,170.
(2) OPERATING LEASE RIGHT-OF-USE ASSET	178,536.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	3,267,706.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE OBLIGATIONS	248,237.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	248,237.

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	31,873,693.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-198,158.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	571,518.
e	Add lines 2a through 2d	2e	373,360.
3	Subtract line 2e from line 1	3	31,500,333.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-144,658.
c	Add lines 4a and 4b	4c	-144,658.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	31,355,675.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	30,257,160.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	144,658.
e	Add lines 2a through 2d	2e	144,658.
3	Subtract line 2e from line 1	3	30,112,502.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	30,112,502.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Pt V, Line 4: FUNDS DISTRIBUTED FROM THE ORGANIZATION'S ENDOWMENTS ARE AVAILABLE
TO FUND ONGOING OPERATIONS.

Pt XI, Line 2d: CHANGE IN BENEFICIAL INTERESTS.

Pt XI, Line 4b: RENTAL EXPENSE

Pt XII, Line 2d: RENTAL EXPENSE.

Part XIII **Supplemental Information** *(continued)*[illegible]

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047
2023
Open to Public Inspection

Name of the organization: NEWVIEW OKLAHOMA INC.
Employer identification number: 73-0592386

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a [X] Mail solicitations
b [X] Internet and email solicitations
c [X] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of non-government grants
f [X] Solicitation of government grants
g [X] Special fundraising events
2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] Yes [] No
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Row 1: SCHNAKE, TURNBO, FRANK, DONOR RELATIONS, 27,360., 27,360., 0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
OK

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Subtract line 10 from line 3, column (d)					

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c** If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Line 2b col(v): THE ORGANIZATION HAS A FIXED FEE CONSULTING AGREEMENT WITH SCHNAKE, TURNBO, FRANK. FUNDS RAISED AS A RESULT OF SCHNAKE, TURNBO, FRANK EFFORTS ARE NOT SEPARATELY TRACKED.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

NEWVIEW OKLAHOMA INC.

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

73-0592386

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	LAUREN BRANCH PRESIDENT AND CEO	(i) 247,270.	(ii) 0.	(iii) 0.	7,755.	11,905.	266,930.	0.
		(ii) 0.	(ii) 0.	(iii) 0.	0.	0.	0.	0.
2	DAMON SWIFT COO	(i) 139,724.	(ii) 0.	(iii) 0.	4,536.	11,905.	156,165.	0.
		(ii) 0.	(ii) 0.	(iii) 0.	0.	0.	0.	0.
3	MINDY STEVENSON CFO	(i) 145,718.	(ii) 0.	(iii) 0.	2,813.	6,883.	155,414.	0.
		(ii) 0.	(ii) 0.	(iii) 0.	0.	0.	0.	0.
4		(i)	(ii)	(iii)				
		(ii)						
5		(i)	(ii)	(iii)				
		(ii)						
6		(i)	(ii)	(iii)				
		(ii)						
7		(i)	(ii)	(iii)				
		(ii)						
8		(i)	(ii)	(iii)				
		(ii)						
9		(i)	(ii)	(iii)				
		(ii)						
10		(i)	(ii)	(iii)				
		(ii)						
11		(i)	(ii)	(iii)				
		(ii)						
12		(i)	(ii)	(iii)				
		(ii)						
13		(i)	(ii)	(iii)				
		(ii)						
14		(i)	(ii)	(iii)				
		(ii)						
15		(i)	(ii)	(iii)				
		(ii)						
16		(i)	(ii)	(iii)				
		(ii)						

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

Pt I Line 7: BONUS PAID TO THE PRESIDENT AND CEO WAS AT THE DISCRETION OF THE BOARD OF DIRECTORS.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

NEWVIEW OKLAHOMA INC.

Employer identification number

73-0592386

Pt XI: LINE 9: CHANGE IN BENEFICIAL INTEREST.

Pt VI, Line 11b: THE 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. ONCE PREPARED,
THE FORM 990 IS DISTRIBUTED TO MEMBERS OF THE BOARD THROUGH A BOARD PORTAL. THE
RETURN IS THEN REVIEWED BY MANAGEMENT AND THE BOARD.

Pt VI, Line 12c: THE CODE OF BUSINESS ETHICS AND CONDUCT IS INCLUDED IN THE
BOARD BOOK; EVERY DIRECTOR RECEIVES A COPY OF THIS BOOK. SECTION 13 OF THE CODE
SPECIFICALLY REFERS TO CONFLICTS OF INTERESTS PERTAINING TO THE BOARD OF DIRECTORS.
EACH DIRECTOR COMPLETES A DISCLOSURE STATEMENT ON AN ANNUAL BASIS. DISCLOSED
CONFLICTS, IF ANY, ARE REVIEWED BY THE EXECUTIVE COMMITTEE. IF A CONFLICT IS
DETERMINED TO EXIST, THE INVOLVED DIRECTOR SHALL NOT PARTICIPATE IN ANY WAY IN,
OR BE PRESENT DURING, THE DELIBERATIONS AND DECISION-MAKING OF THE BOARD WITH
RESPECT TO SUCH ACTION OR TRANSACTION.

Pt VI, Line 15a: CEO COMPENSATION IS REVIEWED BY THE BOARD ANNUALLY.

Pt VI, Line 19: THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND AUDITED
FINANCIAL STATEMENTS ARE NOT MADE AVAILABLE.

Pt VI, Line 15b: IN ORDER TO DETERMINE COMPENSATION, THE ORGANIZATION UTILIZES
SALARY SURVEY INFORMATION THAT IS REVIEWED EVERY OTHER YEAR, COUPLED WITH EXPERIENCE
AND CURRENT MARKET CONDITIONS. REVIEWS ARE PERFORMED BY THE CEO.

Pt VI, Line 1a: DELEGATION OF AUTHORITY: THE EXECUTIVE COMMITTEE IS A STANDING
COMMITTEE ESTABLISHED BY THE BOARD OF DIRECTORS. THE COMMITTEE PROVIDES TIMELY
ADVICE TO THE CEO AND BOARD CHAIR AND HANDLES ROUTINE MATTERS THAT WOULD OTHERWISE
TAKE UP THE FULL BOARD'S LIMITED TIME.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

NEWVIEW OKLAHOMA INC.

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Employer identification number

73-0592386

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) NEWVIEW LODGE LLC 501 N DOUGLAS AVE OKLAHOMA CITY OK 73106	LODGE OPERATIONS	OK	54,922.	1,684,851.	NEWVIEW
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

This image shows a full page of white paper with horizontal dashed lines. The lines are evenly spaced and run across the width of the page, providing a guide for handwriting practice. There are no margins, text, or other markings on the page.

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

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2023, or fiscal year beginning Oct 1, 2023, and ending Sep 30, 2024**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.**2023**

Name of filer

NEWVIEW OKLAHOMA INC.

EIN or SSN

73-0592386

Name and title of officer or person subject to tax

LAUREN BRANCH, CEO

Part I Type of Return and Return Information

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

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 31,355,675.
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize HSPG & ASSOCIATES, PC to enter my PIN 9 2 3 8 6 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

02/04/2025**SIGN HERE****Part III Certification and Authentication**

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

7 3 2 1 6 4 3 9 8 0 3

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

2/4/2025

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

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

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

2023

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning Oct 1, 2023, and ending Sep 30, 2024	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NEWVIEW OKLAHOMA INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 501 N DOUGLAS AVE City or town, state or province, country, and ZIP or foreign postal code OKLAHOMA CITY, OK 73106 F Name and address of principal officer: LAUREN BRANCH, 501 N DOUGLAS AVE, OKLAHOMA CITY, OK 73106
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	D Employer identification number 73-0592386 E Telephone number (405) 232-4644 G Gross receipts \$31,500,333. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number
J Website: N/A	L Year of formation: 1949 M State of legal domicile: OK
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: NEWVIEW EMPOWERS INDIVIDUALS FACING VISION LOSS BY MAXIMIZING THEIR OPPORTUNITIES TO LIVE LIFE WITHOUT LIMITS THROUGH ALL STAGES OF LIFE.			
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	20	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	252	
	6	Total number of volunteers (estimate if necessary)	6	190	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 2,279,607.	Current Year 3,146,565.	
	9	Program service revenue (Part VIII, line 2g)	24,703,677.	27,813,570.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	169,690.	290,275.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	202,983.	105,265.	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	27,355,957.	31,355,675.	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
		14	Benefits paid to or for members (Part IX, column (A), line 4)		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	14,111,934.	13,835,411.	
16a		Professional fundraising fees (Part IX, column (A), line 11e)	20,944.	27,360.	
b		Total fundraising expenses (Part IX, column (D), line 25) 550,239.			
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	15,141,928.	16,249,731.	
18		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	29,274,806.	30,112,502.	
19	Revenue less expenses. Subtract line 18 from line 12	-1,918,849.	1,243,173.		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 22,675,134.	End of Year 23,393,671.	
	21	Total liabilities (Part X, line 26)	2,990,493.	2,092,497.	
	22	Net assets or fund balances. Subtract line 21 from line 20	19,684,641.	21,301,174.	

Part II Signature Block

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

Sign Here	Signature of officer LAUREN BRANCH, CEO	Date 02/04/2025			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name MATTHEW L. COLE	Preparer's signature 	Date 2/4/2025	Check <input type="checkbox"/> if self-employed	PTIN P02039803
	Firm's name HSPG & ASSOCIATES, PC	Firm's EIN 20-5861398			
	Firm's address 5400 N. GRAND BLVD., STE. 330, OKLAHOMA CITY, OK 73112	Phone no. (405) 844-9995			

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

Oklahoma Return of Organization Exempt from Income Tax



Name of Organization:

NEWVIEW OKLAHOMA INC

Federal Employer Identification Number:

73-0592386

Amount from line 14 on page 1

00

Line 15 provides you the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from page 4 of this form in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and attach a schedule showing how you would like your donation split.

15	Donations from your refund,	<input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$	15	00
16	Add lines 14 and 15 and enter amount		16	00
17	Amount to be refunded to you (line 13 minus line 16)	Refund	17	00

Direct Deposit Note:

All refunds must be by direct deposit. See Direct Deposit Information on page 5 for details.

Is this refund going to or through an account that is located outside of the United States?

☐ Yes ☐ No
Deposit my refund in my: ☐ Checking Account ☐ Savings Account

Routing Number:

Account Number:

18	Tax Due (if line 7 is larger than line 12 enter tax due).	Tax Due	18	00
19	For delinquent payment, add penalty of 5% plus interest at 1.25% per month		19	00
20	Underpayment of estimated tax interest	Annualized <input type="checkbox"/>	20	00
21	Total tax, penalty and interest due - Add Lines 18-20; pay in full with return.	Balance Due	21	00

Under penalty of perjury, I declare the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Signature of Officer or Trustee

Date

Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

☒

Signature of Preparer

Date

2/4/2025

Printed Name

Printed Name of Preparer

LAUREN BRANCH

HSPG & ASSOCIATES, P.C. 20-5861398

Title

Phone Number

Phone Number

Preparer's PTIN

PRESIDENT & CEO

405-605-3788

405-844-9995

P02039803

SCHEDULE 512-E-X: AMENDED RETURN SCHEDULE (See instructions on page 3)

A Did you file an amended Federal income tax return? ☐ Yes ☐ No

Provide a copy of the amended Federal return and a copy of "Statement of Adjustment", IRS refund check or deposit slip.

B If this return is being filed due to a Federal audit, provide a complete copy of the RAR.

C Explanation or reason for amended return (Provide all necessary schedules):

Do not staple documentation to this form. To attach items, please use a paper clip.

Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.



Board of Directors

- Pat Rooney, Chair, First National Bank of Oklahoma
- Lisa McLaughlin, Ed.D, Board Governance Chair, Retired Assistant Superintendent
- Robert Ream, Board Secretary/Treasurer, Helmerich & Payne
- Julie White, Board Vice Chair, OneGas
- Matthew Breton, EightTwenty
- Daniel Corbett, M.D., The Eye Institute
- Gus Pekara, Ed.D., Community Volunteer
- Joanne Davis, Oklahoma City Black Chamber of Commerce
- Judy Hans, Globe Life and Accident Insurance
- Dawn Holstead, O.D., nJoy Vision
- Kelly Masters-Newton, Palomar Family Justice Center
- Erik C. Motsinger, OK Co. District Attorney's Office
- Robyn Sunday-Allen, Oklahoma City Indian Clinic
- Cory Christofferson, Bank of Oklahoma Financial
- Patti Lane, Community Volunteer
- Greg Roush, RSR Properties, LLC
- Ethan Cordray, Mariner Wealth Advisors
- Ben T. Robinson, Brig. General, USAF Retired; Sentry One LLC
- Todd Hoffman, M.D., Blue Cross and Blue Shield of OK

NEWVIEW OKLAHOMA, INC.

FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED
SEPTEMBER 30, 2024 AND 2023

TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT



NEWVIEW OKLAHOMA, INC.
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September 30, 2024 and 2023

AUDITED FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
NewView Oklahoma, Inc.
Oklahoma City, OK

Opinion

We have audited the accompanying financial statements of NewView Oklahoma, Inc. (a nonprofit organization) (the "Organization"), which comprise the statements of financial position as of September 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of September 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization's ability to continue as a going concern for a reasonable period of time.

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

HSPG & Associates, P.C.

January 30, 2025

NEWVIEW OKLAHOMA, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash	\$ 1,706,993	\$ 3,407,033
Investments	5,063,162	1,306,162
Accounts receivable, net	2,189,979	2,872,438
Contributions receivable, net	67,500	98,968
Grants receivable, net	517,296	119,926
Grants receivable for capital campaign, net	-	156,390
Inventories, net	1,781,409	2,703,123
Prepaid expenses	285,081	22,373
Investments - mineral interests	1,061,191	1,259,349
Operating lease right-of-use asset	178,536	23,819
Property and equipment, net	7,453,354	8,080,654
Beneficial interests in assets held by others	3,089,170	2,624,899
TOTAL ASSETS	\$ 23,393,671	\$ 22,675,134
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 1,260,489	\$ 2,158,155
Accrued expenses	583,771	712,980
Operating lease obligations	179,741	23,819
Financing lease obligations	68,496	95,539
TOTAL LIABILITIES	2,092,497	2,990,493
NET ASSETS		
Without donor restrictions:		
Undesignated	14,541,233	15,102,101
Board-designated	1,447,600	1,308,323
Net assets without donor restrictions	15,988,833	16,410,424
With donor restrictions:		
Purpose restrictions	2,548,577	900,477
Perpetual in nature	2,696,264	2,308,106
Time-restricted for future periods	67,500	65,634
Net assets with donor restrictions	5,312,341	3,274,217
TOTAL NET ASSETS	21,301,174	19,684,641
TOTAL LIABILITIES AND NET ASSETS	\$ 23,393,671	\$ 22,675,134

The accompanying notes are an integral part of these financial statements.

NEWVIEW OKLAHOMA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
PROGRAM REVENUE	\$ 27,813,570	\$ -	\$ 27,813,570
DIRECT OPERATING EXPENSES			
Program costs for manufacturing and service contracts	24,478,876	-	24,478,876
Program costs for clinic and rehabilitation services	3,193,457	-	3,193,457
Management and general	2,035,086	-	2,035,086
Total direct operating expenses	29,707,419	-	29,707,419
Change in net assets from operating activities	(1,893,849)	-	(1,893,849)
CONTRIBUTIONS, INCOME, AND OTHER NONOPERATING INCOME (EXPENSE)			
Contributions	354,564	2,792,001	3,146,565
Distribution of beneficial interests in assets held by others	97,853	(97,853)	-
Other income	105,911	-	105,911
Investment income, net	236,129	-	236,129
Change in value of beneficial interest in assets held by others	84,079	487,439	571,518
Fundraising expenses	(549,741)	-	(549,741)
Net Assets released from restrictions	1,143,463	(1,143,463)	-
Total contributions, income, and other nonoperating income (expense)	1,472,258	2,038,124	3,510,382
Change in net assets	(421,591)	2,038,124	1,616,533
NET ASSETS, BEGINNING OF YEAR	16,410,424	3,274,217	19,684,641
NET ASSETS, END OF YEAR	\$ 15,988,833	\$ 5,312,341	\$ 21,301,174

The accompanying notes are an integral part of these financial statements.

NEWVIEW OKLAHOMA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
PROGRAM REVENUE	\$ 24,703,677	\$ -	\$ 24,703,677
DIRECT OPERATING EXPENSES			
Program costs for manufacturing and service contracts	23,645,481	-	23,645,481
Program costs for clinic and rehabilitation services	2,997,168	-	2,997,168
Management and general	2,295,724	-	2,295,724
Total direct operating expenses	28,938,373	-	28,938,373
Change in net assets from operating activities	(4,234,696)	-	(4,234,696)
CONTRIBUTIONS, INCOME, AND OTHER NONOPERATING INCOME (EXPENSE)			
Contributions	417,184	1,862,423	2,279,607
Distribution of beneficial interests in assets held by others	78,595	(78,595)	-
Other income	119,868	-	119,868
Investment income, net	(701,920)	-	(701,920)
Change in value of beneficial interest in assets held by others	52,231	522,661	574,892
Fundraising expenses	(490,622)	-	(490,622)
Net Assets released from restrictions	1,159,080	(1,159,080)	-
Total contributions, income, and other nonoperating income (expense)	634,416	1,147,409	1,781,825
Change in net assets	(3,600,280)	1,147,409	(2,452,871)
NET ASSETS, BEGINNING OF YEAR	20,010,704	2,126,808	22,137,512
NET ASSETS, END OF YEAR	\$ 16,410,424	\$ 3,274,217	\$ 19,684,641

The accompanying notes are an integral part of these financial statements.

NEWVIEW OKLAHOMA, INC.
STATEMENT OF FUNCTIONAL EXPENSE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Program Services					
	Manufacturing and Service Contracts	Clinic and Rehabilitation Services	Management and General	Fundraising	Total	
Salaries, wages, and related taxes and benefits	\$ 10,099,293	\$ 2,029,152	\$ 1,433,055	\$ 263,266	\$ 13,824,766	
Contract labor	-	43,393	696	-	44,089	
Freight	150,625	-	-	-	150,625	
Utilities	147,639	81,837	22,723	1,440	253,639	
Repairs and maintenance	269,485	38,195	30,333	-	338,013	
Direct material	11,323,084	49,861	-	-	11,372,945	
Dues and membership	30,084	21,503	16,869	3,490	71,946	
Supplies	148,617	44,024	11,501	835	204,977	
Imaging and printing	2,292	1,607	1,866	339	6,104	
Insurance	102,688	25,295	128,814	-	256,797	
Travel	38,330	69,351	30,933	8,933	147,547	
Postage	5,004	1,817	2,205	226	9,252	
Professional services	656,334	50,604	148,967	154,104	1,010,009	
Taxes	5,744	2,094	1,585	-	9,423	
Bad debt expense	-	-	-	45,151	45,151	
Advertising	3,659	71,651	10,451	176	85,937	
Depreciation and amortization	222,061	212,497	62,043	-	496,601	
Rent	3,695	75,534	-	-	79,229	
Interest expense	10,105	-	-	-	10,105	
NIB commissions	894,931	-	-	-	894,931	
Meals	8,672	3,911	11,802	893	25,278	
Meetings, seminars, training, memberships, and dues	30,444	6,177	38,083	1,200	75,904	
Program expenses	174,340	297,875	-	-	472,215	
Special events	-	428	-	46,771	47,199	
Computer network	138,960	53,735	77,366	18,543	288,604	
Other miscellaneous expenses	12,790	12,916	5,794	4,374	35,874	
	<u>\$ 24,478,876</u>	<u>\$ 3,193,457</u>	<u>\$ 2,035,086</u>	<u>\$ 549,741</u>	<u>\$ 30,257,160</u>	

The accompanying notes are an integral part of these financial statements.

NEWVIEW OKLAHOMA, INC.
STATEMENT OF FUNCTIONAL EXPENSE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Program Services				
	Manufacturing and Service Contracts	Clinic and Rehabilitation Services	Management and General	Fundraising	Total
Salaries, wages, and related taxes and benefits	\$ 10,534,581	\$ 1,925,555	\$ 1,347,439	\$ 261,519	\$ 14,069,094
Contract labor	-	61,391	-	-	61,391
Freight	121,457	-	-	-	121,457
Utilities	174,307	78,537	18,157	1,750	272,751
Repairs and maintenance	374,180	68,710	17,354	-	460,244
Direct material	10,458,899	57,297	-	-	10,516,196
Supplies	165,695	29,975	7,858	2,885	206,413
Imaging and printing	12,512	7,338	7,717	771	28,338
Insurance	83,454	22,925	159,652	-	266,031
Travel	99,427	122,355	44,353	6,327	272,462
Postage	2,943	2,314	1,387	141	6,785
Professional services	227,536	14,811	298,932	104,969	646,248
Taxes	9,382	1,863	1,291	-	12,536
Bad debt expense	29,558	-	-	-	29,558
Advertising	3,796	24,268	8,749	7,408	44,221
Depreciation and amortization	257,628	202,571	49,660	992	510,851
Rent	45,073	85,258	-	-	130,331
Interest expense	7,140	-	-	-	7,140
NIB commissions	827,463	-	-	-	827,463
Meals	20,719	7,596	17,224	3,542	49,081
Meetings, seminars, training, memberships, and dues	68,694	18,909	118,863	6,111	212,577
Program expenses	65,673	189,808	-	-	255,481
Special events	-	20,007	-	80,742	100,749
Computer network	53,925	49,173	194,244	9,382	306,724
Other miscellaneous expenses	1,439	6,507	2,844	4,083	14,873
	<u>\$ 23,645,481</u>	<u>\$ 2,997,168</u>	<u>\$ 2,295,724</u>	<u>\$ 490,622</u>	<u>\$ 29,428,995</u>

The accompanying notes are an integral part of these financial statements.

NEWVIEW OKLAHOMA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 1,616,533	\$ (2,452,871)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	496,602	510,851
Change in value of beneficial interest in assets held by others	(571,518)	(574,892)
Non-cash investment returns including royalty income	(67,604)	840,821
Provision for uncollectible receivables	45,151	29,558
Contributions restricted for long-term purposes	(1,812,930)	(609,622)
Amortization of right-of-use asset	62,701	68,558
Reclassification of construction-in-progress to expense due to abandonment of capital project	498,135	-
Loss on disposal of property and equipment	37,175	-
Changes in operating assets and liabilities:		
Contributions and accounts receivable	825,166	379,649
Grants receivable	30,308	(156,390)
Inventory	921,714	631,047
Other accounts receivable	-	2,303,967
Prepaid expenses	(262,708)	518,533
Lease liabilities	(61,496)	(68,558)
Accounts payable and accrued liabilities	(1,026,875)	273,159
Net cash used in operating activities	730,354	1,693,810
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(3,639,918)	(1,226,746)
Proceeds from sales of investments	148,680	1,333,298
Proceeds from distribution of beneficial interests	107,247	78,595
Purchases of property and equipment	(404,612)	(630,975)
Net cash used in investing activities	(3,788,603)	(445,828)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on financing lease obligations	(27,043)	(25,408)
Proceeds from contributions and grants restricted for long-term purposes	1,385,252	651,827
Net cash provided by (used in) financing activities	1,358,209	626,419
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,700,040)	1,874,401
CASH AND CASH EQUIVALENTS, Beginning of year	3,407,033	1,532,632
CASH AND CASH EQUIVALENTS, End of year	\$ 1,706,993	\$ 3,407,033
SUPPLEMENTAL INFORMATION		
Cash paid for interest	\$ 5,038	\$ 6,672
Operating right-of-use assets acquired via lease obligations	\$ 217,418	\$ 92,377
Financing right-of-use assets acquired via lease obligations	\$ -	\$ 120,947

The accompanying notes are an integral part of these financial statements.

NEWVIEW OKLAHOMA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

1. NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of operations – NewView Oklahoma, Inc. (the Organization) is a nonprofit organization whose goal is to employ and rehabilitate blind and low vision individuals. The Organization’s revenues and other support are derived principally from service contracts and manufacturing of aircraft wheel chocks, fire hoses, and other workshop items, as well as the assembly of component packages for sale to governmental, state, and commercial enterprises.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Basis of accounting – The accompanying financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other assets and liabilities. Revenue is recognized when earned and expenses are recognized when incurred.

Basis of presentation – Net assets, revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Financial statement presentation reports information regarding the Organization’s financial position and activities as follows:

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor or grantor restrictions.

Net assets with donor restrictions – Net assets subject to donor or grantor imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash equivalents – The Organization considers all liquid investments with original maturities of three months or less to be cash equivalents. Uninvested cash and cash equivalents included in investment accounts are not considered to be cash and cash equivalents. The Organization had no cash equivalents at September 30, 2024 and 2023.

Investments – The Organization measures securities, other than investments that qualify for the equity method of accounting, at fair value. Investment return includes dividends and interest and realized and unrealized gains and losses on investments carried at fair value less external investment expenses. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method. Other investment return is reflected in the accompanying statements of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

Accounts Receivable – Accounts receivable are stated at the amount of consideration from customers of which the Organization has an unconditional right to receive for products purchased from or services provided by the Organization. Accounts receivable are ordinarily due 30 days after the issuance of the invoice. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. The Organization provides an allowance for doubtful accounts, which is based upon a review of outstanding receivables, historical collection information, and existing economic conditions. The Organization’s allowance for uncollectible accounts receivable was approximately \$16,000 and \$27,000 at September 30, 2024 and 2023, respectively.

Beneficial interest in assets held by others – The Organization follows the Accounting Standards Codification (“ASC”) guidance which requires a not-for-profit organization that transfers assets to a community foundation and specifies itself as the beneficiary to recognize its beneficial interest in the assets transferred (see *Note 6*). The Organization carries its beneficial interest in the assets held by others at fair value.

Inventory – Inventories consist of raw materials, work-in-process (WIP) and finished goods. Inventories are stated at the lower of weighted-average cost or net realizable value. Costs are determined using the first-in, first-out method.

Property and equipment – Property and equipment acquisitions of more than \$7,500 are stated at cost less accumulated depreciation. Depreciation is charged to expense using the straight-line method over the estimated useful life of each asset. Assets under leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives. When assets are sold or otherwise disposed of, the cost and related accumulated depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repair that do not improve or extend the useful lives of the respective assets are expensed currently. The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Buildings	30–39 years
Building improvements	3–5 years
Machinery and equipment	3–10 years
Office furniture and equipment	1–7 years

Long-lived asset impairment – The Organization evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment loss was recognized for the years ended September 30, 2024 and 2023.

Contributions – Contributions are provided to the Organization either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on the Organization overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, i.e., the donor-imposed barrier is met
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift - cash and other assets	Fair Value
Received at date of gift - property, equipment, and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level- yield method.

When a donor-stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment, and other long-lived assets are reported when those assets are placed in service.

Gifts that are originally restricted by the donor and for which the restriction is met in the same time period the gift is received are recorded as revenue with donor restrictions and then released from restrictions. Conditional contributions having donor stipulations that are satisfied in the period the gift is received are recorded as revenue with donor restrictions and then released from restriction.

An allowance is made for uncollectible contributions based upon management's judgment and analysis of the creditworthiness of the donors, past collection experience, the general economic environment, and other relevant factors. The Organization's allowance for uncollectible contributions receivable was \$-0- and \$100,000 for the years ended September 30, 2024 and 2023, respectively.

Grants – Grants, including unconditional grants (grants receivable), are recognized in the period when the grant becomes unconditional. Grants that are conditioned upon the Organization incurring certain qualifying expenses (or costs) are recognized to the extent the expenses are incurred. Determination as to whether a transaction is a grant award or an exchange transaction requires the Organization to exercise judgment concerning whether a reciprocal transaction has occurred. The Organization evaluates transactions from both the Organization's and the resource provider's point of

view, and the determination can be affected by a wide variety of factors, including the Organization's intent on soliciting the funds, the resource provider's expressed intent in providing the funds, the method of delivering the services, the method of determining the amount of payment, and other factors as deemed relevant by the Organization.

Grants earned but not collected is included in grants receivable in the accompanying statements of financial position. Grants expected to be collected within one year are reported at their net realizable value. Grants expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue. The unamortized discounts were \$-0- for the years ending September 30, 2024 and 2023.

Income tax status – The Organization is exempt from income taxes under Section 501 of the Internal Revenue Code (IRC) and a similar provision of state law. However, the Organization is subject to federal income tax on any unrelated business taxable income. The Organization files tax returns in the U.S. federal jurisdiction. With few exceptions, the Organization is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for fiscal years beginning before September 30, 2021.

Revenue recognition – Revenue is recognized when control of the promised goods or services is transferred to the Organization's customers in an amount that reflects the consideration that it expects to be entitled to in exchange for those goods or services. The amount and timing of revenue recognition varies based on the nature of the goods or services provided and the terms and conditions of the customer contract. See *Note 11* for additional information about the Organization's revenue.

Functional allocation of expenses – The costs of supporting the various programs and other activities have been summarized on a functional basis in the accompanying statements of activities. The accompanying statements of functional expenses present the natural classification detail of expenses by function. Certain occupancy costs associated with the Organization's Classen building have been allocated between program and management and general expenses based on square footage.

Shipping and handling costs – Shipping and handling costs of approximately \$183,000 and \$179,000 for 2024 and 2023, respectively, are included in program costs.

Taxes collected from customers and remitted to Governmental authorities – Taxes collected from customers and remitted to governmental authorities are presented in the accompanying statements of activities on a net basis.

Reclassifications – Certain reclassifications of amounts previously reported have been made in the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Subsequent events – The Organization has evaluated subsequent events through January 30, 2025, the date the financial statements were available to be issued. There are no subsequent events requiring recognition or disclosure in the 2024 financial statements.

2. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure (without donor or other restrictions limiting their use) are comprised of the following at September 30:

	2024	2023
Total financial assets at year-end		
Cash	\$ 1,706,993	\$ 3,407,033
Investments	5,063,162	1,306,162
Accounts receivable, net	2,189,762	2,872,438
Contributions receivable, net	67,500	98,968
Grants receivable, net	<u>517,296</u>	<u>119,926</u>
Total financial assets	9,544,713	7,804,527
Donor-imposed restrictions		
Long-term pledges and grants receivable	-	3,334
Internal designations		
Board-designated reserve	<u>1,054,694</u>	<u>991,530</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 8,490,019</u>	<u>\$ 6,809,663</u>

The Organization receives significant contributions restricted by donors and considers contributions restricted for programs that are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. As part of the Organization's liquidity management, financial assets are structured to be available as general expenditures, liabilities, and other obligations become due. Management evaluates the availability of resources and the adequacy of available credit on a weekly basis. To help manage unanticipated liquidity needs, the Organization has a committed line of credit with an available balance of \$2,500,000 as of September 30, 2024, which it could draw upon. The board-designated reserves are available for use at the discretion of the board of directors if necessary.

3. DISCLOSURES ABOUT FAIR VALUE OF ASSETS

Fair value is the price that would be received to sell an asset 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
- Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets, 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
- Level 3 Unobservable inputs supported by little or no market activity and significant to the fair value of the assets

Recurring measurements – The following tables present the fair value measurements of assets recognized in the accompanying statements of financial position measured at fair value on a recurring bases and the level within the fair value hierarchy in which the fair value measurements fall at September 30:

2024	Carrying Value	Fair Value	Fair Value Measurements		
			Level 1	Level 2	Level 3
Investments					
Treasury bills	\$ 4,921,917	\$ 4,921,917	\$ -	\$ 4,921,917	\$ -
Mutual funds: cash equivalents	141,245	141,245	141,245	-	-
Total investments	5,063,162	5,063,162	141,245	4,921,917	-
Investments - mineral interests	1,061,191	1,061,191	-	-	1,061,191
Beneficial interests in assets held by others	3,089,170	3,089,170	-	-	3,089,170
	<u>\$ 9,213,523</u>	<u>\$ 9,213,523</u>	<u>\$ 141,245</u>	<u>\$ 4,921,917</u>	<u>\$ 4,150,361</u>

2023	Carrying Value	Fair Value	Fair Value Measurements		
			Level 1	Level 2	Level 3
Investments					
Treasury bills	\$ 1,156,881	\$ 1,156,881	\$ -	\$ 1,156,881	\$ -
Mutual funds: cash equivalents	149,281	149,281	149,281	-	-
Total investments	1,306,162	1,306,162	149,281	1,156,881	-
Investments - mineral interests	1,259,349	1,259,349	-	-	1,259,349
Beneficial interests in assets held by others	2,624,899	2,624,899	-	-	2,624,899
	<u>\$ 5,190,410</u>	<u>\$ 5,190,410</u>	<u>\$ 149,281</u>	<u>\$ 1,156,881</u>	<u>\$ 3,884,248</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on recurring basis and recognized in the accompanying statements of financial position, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended September 30, 2024.

Investments – Where quoted market prices are available in an active market, investments 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 investments 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 projections, and cash flows. Such investments are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, investments are classified within Level 3 of the hierarchy.

Beneficial interests in assets held by others – The Organization does not have the ability to redeem the funds held by the Oklahoma City Community Foundation and the Mullen Trust. The Organization can only redeem funds held by Tulsa Community Foundation and Communities Foundation of Oklahoma in the event of an unusual circumstance of need or if an opportunity exists. Based on the methodology of determining fair value of the beneficial interests held by these entities and the nonredeemable nature of these assets, the Organization has categorized these within Level 3 of the valuation hierarchy. During the years ended September 30, 2024 and 2023, distributions of approximately \$112,000 and \$79,000, respectively, were distributed out of beneficial interests held by others.

4. CONTRIBUTIONS AND GRANTS RECEIVABLE

Contributions and grants receivable consisted of the following at September 30:

	<u>2024</u>	<u>2023</u>
Due within one year	\$ 584,796	\$ 471,950
Due in one to five years	-	3,334
Less		
Allowance for uncollectible contributions	-	(100,000)
	<u>\$ 584,796</u>	<u>\$ 375,284</u>

5. INVENTORY

Inventory consisted of the following at September 30:

	<u>2024</u>	<u>2023</u>
Vender credit	\$ -	\$ 161,754
Raw material	871,142	992,900
WIP	192,589	176,717
Finished goods	717,678	1,371,752
Total inventory	<u>\$ 1,781,409</u>	<u>\$ 2,703,123</u>

Vender credit: The Organization received credit memos from a vender for products received that did not pass quality control tests. These credit memos were used to reduce the liability outstanding to the vender at year-end. The remainder of the credit memos are shown in inventory as they can only be used for the purchase of inventory from the vender.

6. BENEFICIAL INTERESTS IN ASSETS HELD BY OTHERS

Community foundations – The Organization has transferred assets to the Oklahoma City Community Foundation (OCCF), Tulsa Community Foundation (TCF), and Communities Foundation of Oklahoma (CFO) (collectively, the Community Foundations) and retained a beneficial interest in those assets. The Organization receives annual distributions from these assets according to each Community Foundation’s spending policy, which currently states that 5% of the average market value over the previous 12 quarters will be distributed each year. The Organization has granted variance power to the Community Foundations. The Organization’s agreement with the Community Foundations states that funds received by the Community Foundations are subject to variance power, described by U.S. Treasury regulations as the power of the Community Foundations’ governing board to modify any donor restrictions related to distributions if they determine them to become unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community.

Activity in the Community Foundations for the years ended September 30, 2024 and 2023, was as follows:

	OCCF	TCF	CFO
Fair value at October 1, 2022	\$ 215,003	\$ 20,429	\$ 29,130
Change in fair value	30,192	2,331	19,708
Fair Value at September 30, 2023	245,195	22,760	48,838
Change in fair value	61,298	4,840	9,975
Fair value at September 30, 2024	<u>\$ 306,493</u>	<u>\$ 27,600</u>	<u>\$ 58,813</u>

Other interests – The Organization is a beneficiary of a certain irrevocable trust (the Mullen Trust) from which it receives annual distributions. Under the irrevocable trust agreement, the Organization receives approximately 10% of the Mullen Trust’s annual income. The fair value of the retained beneficial interest in the Mullen Trust was determined using the fair value of the assets in the Mullen Trust as included in the accompanying statements of financial position and was approximately \$2,696,264 and \$2,308,106 at September 30, 2024 and 2023, respectively.

7. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of September 30:

	<u>2024</u>	<u>2023</u>
Land	\$ 1,182,530	\$ 1,182,530
Financing lease asset	120,947	120,947
Construction in process	263,347	380,550
Buildings	3,683,072	3,683,072
Building improvements	4,330,410	4,317,426
Machinery and equipment	1,709,986	1,858,479
Auto and truck	32,045	32,045
Office furniture and equipment	<u>576,268</u>	<u>577,299</u>
	11,898,605	12,152,348
Less accumulated depreciation	<u>(4,445,251)</u>	<u>(4,071,694)</u>
Property and equipment, net	<u>\$ 7,453,354</u>	<u>\$ 8,080,654</u>

8. LINES OF CREDIT

The Organization obtained a \$2,500,000 revolving line of credit with a financial institution that matures March 29, 2025. The line is collateralized by the Organization's equipment, inventory, and receivables. Advances on the line of credit are subject to a borrowing base calculation defined as the lesser of \$2,500,000 or the sum of 80% of the aggregate eligible accounts and 50% of eligible inventory. Interest varies with the 1-Month Term Secured Overnight Financing Rate plus 2.00%, which was 6.96% and 7.31% at September 30, 2024 and 2023, respectively and is payable monthly. In connection with this line of credit, the Organization is required, among other things, to maintain certain financial conditions, including a minimum debt service ratio of 1:1. The Organization has received a compliance certificate from the financial institution noting its compliance with the line of credit's financial conditions requirements as of September 30, 2024. At September 30, 2024 and 2023, there were no outstanding balances drawn on the line of credit.

9. NET ASSETS

Board-designated unrestricted net assets include an operating reserve and an endowment to help ensure the long-term financial stability of the Organization. Board-designated endowments are held by certain community foundations and are reported in the accompanying financial statements in the beneficial interest in assets held by others. The board-designated operating reserve is held in an investment account which is increased each year with 10% of unrestricted contributions and grants received. Board-designated unrestricted net asset balances are as follows at September 30:

	<u>2024</u>	<u>2023</u>
Beneficial interest in assets held by others	\$ 392,906	\$ 316,793
Operating reserves held in cash and investments	<u>1,054,694</u>	<u>991,530</u>
	<u>\$ 1,447,600</u>	<u>\$ 1,308,323</u>

Net assets with donor restrictions at September 30 are available for the following purposes or periods:

	<u>2024</u>	<u>2023</u>
Subject to expenditure for specified purpose		
Building improvements	\$ 2,462,447	\$ 808,217
Other	<u>86,130</u>	<u>92,260</u>
	<u>2,548,577</u>	<u>900,477</u>
Subject to the passage of time		
Promises to give that are not restricted by donors but that are unavailable for expenditure until due	67,500	65,634
Not subject to spending policy or appropriation		
Beneficial interest in perpetual trusts	<u>2,696,264</u>	<u>2,308,106</u>
	<u><u>\$ 5,312,341</u></u>	<u><u>\$ 3,274,217</u></u>

10. ENDOWMENT

The Organization is subject to the *State of Oklahoma Uniform Prudent Management of Institutional Funds Act* (SPMIFA). As a result, the Organization classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time-restricted until the governing body appropriates such amounts for expenditures. Most of those net assets also are subject to purpose restrictions that must be met before being reclassified as net assets without donor restrictions.

Additionally, in accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. Duration and preservation of the fund
2. Purposes of the Organization and the fund
3. General economic conditions
4. Possible effect of inflation and deflation
5. Expected total return from investment income and appreciation or depreciation of investments
6. Other resources of the Organization
7. Investment policies of the Organization

The Organization's endowment consists of beneficial interest in assets held by others, as described in *Note 6*, along with a board-designated endowment fund related to certain beneficial interest in assets held by others. The endowment includes both donor-restricted endowment funds and funds designated by the governing body to function as endowments (board-designated endowment funds). As required by GAAP, net assets associated with endowment funds, including board-designated endowment funds, are classified and reported based on the existence or absence of donor-imposed restrictions.

The composition of net assets by type of endowment fund at September 30:

	Without Donor Restrictions	With Donor Restrictions	Total
2024			
Donor-restricted endowment funds	\$ -	\$ 2,696,264	\$ 2,696,264
Board-designated endowment funds	392,906	-	392,906
Total endowment funds	<u>\$ 392,906</u>	<u>\$ 2,696,264</u>	<u>\$ 3,089,170</u>
2023			
Donor-restricted endowment funds	\$ -	\$ 2,308,106	\$ 2,308,106
Board-designated endowment funds	316,793	-	316,793
Total endowment funds	<u>\$ 316,793</u>	<u>\$ 2,308,106</u>	<u>\$ 2,624,899</u>

Changes in endowment net assets for the years ended September 30, 2024 and 2023, were:

	Without Donor Restrictions	With Donor Restrictions	Total
Balance, October 1, 2022	\$ 264,562	\$ 1,864,040	\$ 2,128,602
Change in value of beneficial interest in assets held by others	52,231	522,661	574,892
Net contributions (distributions)	-	(78,595)	(78,595)
Balance, September 30, 2023	316,793	2,308,106	2,624,899
Change in value of beneficial interest in assets held by others	76,113	486,011	562,124
Net contributions (distributions)	-	(97,853)	(97,853)
Balance, September 30, 2024	<u>\$ 392,906</u>	<u>\$ 2,696,264</u>	<u>\$ 3,089,170</u>

Investment and spending policies – The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs and other items supported by its endowment while seeking to maintain the purchasing power of the endowment. Endowment assets include those assets of donor-restricted endowment funds the Organization must hold in perpetuity or for donor-specified periods, as well as those of board-designated endowment funds. Under the Organization’s policies, endowment assets are invested with the Community Foundations and the trustees, whose investment policies emphasize preservation of capital, protection against inflation, and continuing source of income.

The distribution policies of the Community Foundations and the trustees to beneficiary organizations are determined by their respective governing bodies. The Organization has evaluated the investment and spending policies of the Community Foundations and the trustees to sufficiently protect the purchasing power of the endowments and allocate distributions received to be available for use in specific programs.

Underwater Endowments – The governing body of the Organization has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Organization considers a fund to be underwater if the fair value of the fund is less than the sum of:

- a) the original value of initial and subsequent gift amounts donated to the fund and
- b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Organization has interpreted SPMIFA to not permit spending from underwater funds in accordance with the prudent measures required under the law.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level the Organization is required to retain as a fund of perpetual duration pursuant to donor stipulation or SPMIFA. In accordance with GAAP, no deficiencies of this nature were reported in net assets without donor restrictions as of September 30, 2024 or 2023.

11. REVENUE FROM CONTRACTS WITH CUSTOMERS

Performance Obligations – Revenue from the sale of manufactured products and services to customers is measured as the amount of consideration the Organization expects to receive in exchange for transferring distinct goods or services to customers. The Organization’s revenue is reported net of sales discounts and returns. The Organization recognizes revenue from the sale of manufactured products when performance obligations under the terms of contracts with its customers are satisfied, which occurs when control passes to a customer to enable them to direct the use of and obtain benefit from a product. This typically occurs when a customer obtains legal title, obtains the risks and rewards of ownership, has received the goods according to the contractual shipping terms at the shipping point, and is obligated to pay for the product. Customary terms require payment within 30 days.

The Organization recognizes revenues from services provided and rehabilitation services as the performance obligations are satisfied, which is typically ratably over the term of the contract.

Disaggregation of revenue – The following table presents the Organization’s revenues disaggregated by the timing of such revenue recognized during the years ended September 30, 2024 and 2023:

Timing of revenue and recognition	2024	2023
At a point in time	\$ 17,698,179	\$ 14,825,927
Over a period of time	10,115,391	9,877,750
	<u>\$ 27,813,570</u>	<u>\$ 24,703,677</u>

The Organization has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors:

- Revenue from departments of the U.S. government versus other commercial customers
- The Organization’s line of business that provides the service

Contract balances – The following table provides information about the Organization’s receivables from contracts with customers:

	2024	2023
Accounts receivable, beginning of year	\$ 2,872,438	\$ 3,103,604
Accounts receivable, end of year	\$ 2,189,979	\$ 2,872,438

Significant judgements – For contracts where control is transferred over time, the Organization recognizes revenue over time as progress is made toward satisfying the performance obligations of each contract. The Organization measures a contract’s progress using the input method over time.

With respect to contracts for which the transaction price includes amounts contingent on future events, such as sales returns, the Organization estimates the amount to be included in the transaction price based on its experience with such contracts and only to the extent that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty is eventually solved.

Accounting policies and practical expedients elected – For shipping and handling activities, the Organization is applying an accounting policy election, which allows an entity to account for shipping and handling activities as fulfillment activities rather than a promised good or service when the activities are performed, even if those activities are performed after the control of the good has been transferred to the customer. Therefore, the Organization expenses shipping and handling costs at the time revenue is recognized. The Organization classifies shipping and handling expenses in programs costs for manufacturing and service contracts in the accompanying statements of activities.

The Organization is also applying an accounting policy election, which allows an entity to exclude from revenue any amounts collected from customers on behalf of third parties, such as sales taxes and other similar taxes the Organization collects concurrent with revenue-producing activities. Therefore, revenue is presented net of sales tax and similar revenue-based taxes.

12. SIGNIFICANT ESTIMATES AND CONCENTRATIONS

GAAP requires disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Major customers – For the year ended September 30, 2024, revenue included sales and service to one customer representing approximately 54% of total revenue. This customer's balance comprised approximately 22% of accounts receivable at September 30, 2024.

For the year ended September 30, 2023, revenue included sales and service revenue to one customer representing approximately 49% of total revenue. This customer's balance comprised approximately 42% of accounts receivable at September 30, 2023.

Major supplier – There are a limited number of suppliers for fire hoses. During the year ended September 30, 2024, the Organization's fire hose purchases were approximately \$7,627,000 from two vendors and approximately \$4,664,000 from two vendors for the years ended September 30, 2024 and 2023, respectively.

Litigation – The Organization is subject to various claims and lawsuits that arise primarily in the ordinary course of its activities. It is the opinion of management that the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial position, change in net assets, and cash flows of the Organization. Events could occur that would change this estimate materially in the near term.

Investments – The Organization 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 amounts reported in the accompanying statements of financial position. The Organization invests in various mineral interests. Mineral interests are exposed to various risks, such as commodity prices, interest rate, and general economic uncertainties. Due to the level of risk associated with certain mineral interest, it is at least reasonably possible that changes in the values of mineral interests will occur in the near term and that such changes could materially affect the amounts reported in the accompanying statements of financial position.

13. LEASES

The Organization has operating and financing leases for office space and equipment. The Organization's leases were evaluated to be operating and financing leases. The Organization assesses whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the statement of financial position. Lease expense is recognized for these leases on a straight-line basis over the lease term.

The leases have remaining terms of 0-3 years. Leases that include options to extend are included in the lease assets and liabilities once they are determined to be likely.

The leases do not provide an implicit rate; accordingly, the Organization uses the borrowing rate based on the risk-free borrowing rate at the adoption date in determining the present value of lease payments.

The components of lease expense were as follows for the years ended September 30:

	<u>2024</u>	<u>2023</u>
Finance lease expense		
Amortization of ROU assets	\$ 28,226	\$ 28,226
Interest on lease liabilities	5,038	6,672
Operating lease cost	73,720	72,015
Variable lease cost	-	-
Short-term lease cost	14,262	29,016
Total lease cost	<u>\$ 121,246</u>	<u>\$ 135,929</u>

Supplemental cash flow information related to leases were as follows for the years ended September 30:

	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from financing leases	\$ 5,038	\$ 6,177
Financing cash flows from financing leases	27,043	25,408
Operating cash flows from operating lease	72,415	72,015
Right-of-use assets obtained in exchange for lease obligations:		
Financing lease	\$ -	\$ 120,947
Operating lease	217,418	92,377

Supplemental information related to leases were as follows for the years ended September 30:

	<u>2024</u>	<u>2023</u>
Weighted Average Remaining Lease Term		
Financing leases	2.34 Years	3.33 Years
Operating lease	2.67 Years	.33 Years
Weighted Average Discount Rate		
Financing leases	6.25%	6.25%
Operating lease	8.25%	6.25%

Maturities of lease liabilities were as follows as of September 30, 2024:

Years ending September 30:	Financing Leases	Operating Lease
2025	\$ 32,081	\$ 73,703
2026	29,373	75,177
2027	11,978	50,782
Total lease payments	73,432	199,662
Less imputed interest	(4,936)	(19,921)
Total	<u>\$ 68,496</u>	<u>\$ 179,741</u>

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