Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ **Complete all entries in accordance with the instructions to the Form 5500.**	**2021** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
VALEO BEHAVIORAL HEALTH CARE 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2004

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
VALEO BEHAVIORAL HEALTH CARE

5401 SW 7TH STREET
TOPEKA, KS 66606-2330

2b Employer Identification Number (EIN) 48-0730326

2c Plan Sponsor's telephone number 785-273-2252

2d Business code (see instructions) 621420

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/30/2022	ANGIE HAGGARD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	257
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	227
a(2) Total number of active participants at the end of the plan year	**6a(2)**	202
b Retired or separated participants receiving benefits	**6b**	7
c Other retired or separated participants entitled to future benefits	**6c**	25
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	234
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	234
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	234
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	18
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2A 2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)	**9b** Plan benefit arrangement (check all that apply)
(1) [X] Insurance	**(1)** [X] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts	**(2)** [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust	**(3)** [X] Trust
(4) [ ] General assets of the sponsor	**(4)** [ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)	Insurance Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.** ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	**2021** **This Form is Open to Public Inspection**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan	**B** Three-digit plan number (PN) ▶
VALEO BEHAVIORAL HEALTH CARE 401(K) PLAN	002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
VALEO BEHAVIORAL HEALTH CARE	48-0730326

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	**(g)** To
31-4156830	66869	GAP-CP-HP4N	42	01/01/2021	12/31/2021

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
2312	578

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

PURSHE KAPLAN STERLING INVESTM
18 CORPORATE WOODS BLVD
ALBANY, NY 12211

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code
2312			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

KC INSURANCE AGENCY LLC
1605 N WATERFRONT PARKWAY STE 200
WICHITA, KS 67206

(b) Amount of sales and base commissions paid	Fees and other commissions paid **(c)** Amount	**(d)** Purpose	**(e)** Organization code
	578		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year		7b	1106546
c	Additions: (1) Contributions deposited during the year	7c(1)	79172	
	(2) Dividends and credits	7c(2)	0	
	(3) Interest credited during the year	7c(3)	14120	
	(4) Transferred from separate account	7c(4)	202227	
	(5) Other (specify below)	7c(5)	0	
	▶ REALLOCATED GAIN/LOSS			
	(6)Total additions		7c(6)	295519
d	Total of balance and additions (add lines **7b** and **7c(6)**).		7d	1402065
e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	526956	
	(2) Administration charge made by carrier	7e(2)	1955	
	(3) Transferred to separate account	7e(3)	180125	
	(4) Other (specify below)	7e(4)	376	
	▶ FORFEITURE			
	(5) Total deductions		7e(5)	709412
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)		7f	692653

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2021
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
VALEO BEHAVIORAL HEALTH CARE 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
VALEO BEHAVIORAL HEALTH CARE

D Employer Identification Number (EIN)
48-0730326

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19 38	NONE	39646	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

PURSHE KAPLAN STERLING INVESTMENTS

18 CORPORATE WOODS BLVD
ALBANY, NY 12211

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	27966	Yes [ ] No [X]

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

KCOE ISOM LLP

PO BOX 1100
SALINA, KS 67402-1100

48-1229278

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	6991	Yes [ ] No [X]

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

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

IRON-CO-FID--COMPREHENSIVE

630 DUNDEE RD STE 200
NORTHBROOK, IL 60062

26-2409128

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
31	NONE	5510	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PURSHE KAPLAN STERLING INVESTMENTS	27	27966

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONWIDE	ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	INVESTMENT ADVISORY

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
KCOE ISOM LLP	10	6991

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONWIDE	ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADMINISTRATIVE SERVICES

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2021** **This Form is Open to Public Inspection**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
VALEO BEHAVIORAL HEALTH CARE 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
VALEO BEHAVIORAL HEALTH CARE

D Employer Identification Number (EIN)
48-0730326

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	418948	198438
(2) Participant contributions	1b(2)	17044	21285
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9995025	9781917
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1106546	692654
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	11537563	10694294
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	11537563	10694294

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	387772	
(B) Participants	2a(1)(B)	561977	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		949749
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	14193	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14193
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	560789	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		560789
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		888403
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2413134
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3210144	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3210144
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	46259	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		46259
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3256403
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-843269
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: BT&CO., P.A. **(2)** EIN: 48-1066439

d The opinion of an independent qualified public accountant is **not attached** because:

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		600000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		X	

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2021** **This Form is Open to Public Inspection.**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
VALEO BEHAVIORAL HEALTH CARE 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
VALEO BEHAVIORAL HEALTH CARE

D Employer Identification Number (EIN)
48-0730326

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): _____ _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information

(If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs

(see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

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

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

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

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

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

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

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

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

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

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

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

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

BT & Co. P.A.

Certified Public Accountants

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN

FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION
REQUIRED FOR FORM 5500

YEAR ENDED DECEMBER 31, 2021

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
REQUIRED FOR FORM 5500
Year Ended December 31, 2021

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BT&Co. P.A.
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Valeo Behavioral Health Care 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of Valeo Behavioral Health Care 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated August 8, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BT &Co., P.A.

August 23, 2022
Topeka, Kansas

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2021 and 2020

	2021	2020
Assets:		
Investments, at fair value	$ 9,781,917	$ 9,995,025
Investments, at contract value	692,654	1,106,546
Total investments	10,474,571	11,101,571
Receivables:		
Employer contribution	198,438	418,948
Participant contributions	21,285	17,044
Total receivables	219,723	435,992
Net assets available for benefits	$ 10,694,294	$ 11,537,563

See accompanying notes to the financial statements.

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2021

Additions:	
Investment income:	
Net appreciation in fair value of investments	$ 888,403
Interest and dividends	574,982
	1,463,385
Contributions:	
Employer	387,772
Participants	561,977
	949,749
Total additions	2,413,134
Deductions:	
Benefits paid to participants	3,210,144
Administrative expenses	46,259
Total deductions	3,256,403
Net decrease	(843,269)
Net assets available for benefits:	
Beginning of year	11,537,563
End of year	$ 10,694,294

See accompanying notes to the financial statements.

1 - Description of the Plan

The following description of the Valeo Behavioral Health Care 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan organized under Section 401(k) of the Internal Revenue Code, covering substantially all full-time and part-time employees of Valeo Behavioral Health Care, Inc. and Valeo CRP, Inc., henceforth known as the Sponsors. Employees are eligible to join the Plan once they have completed at least one year of service. The Plan excludes persons employed on an hourly basis to provide after-hours emergency out-patient services and On-Call employees with job codes of ARNP, Mental Health Clinician, Senior Clinician, Case Manager, Afterhours Crisis Worker, Afterhours Clinicians, Receptionist, Recovery Specialist, Mental Health Technicians, Alcohol/Drug Technicians, and Daily Living Counselors. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA). The Board of Directors is responsible for the oversight of the Plan. Management of the Plan determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Directors.

Contributions

Each year, participants may contribute a percentage of their annual compensation, as defined by the Plan. Participants may elect to have their salary deferrals as pre-tax contributions, or on an after-tax basis as a Roth deferral. Participants who have attained age 50 or older before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Through September 30, 2021, the Sponsors contributed 50% of the first 4% of base compensation that a participant contributed to the Plan. Effective October 1, 2021 the Sponsors contributed 100% of the first 4% of base compensation that a participant contributes to the Plan. Additional profit sharing amounts may be contributed at the discretion of the Sponsors' Board of Directors. During 2021 the profit sharing match was 2% of eligible compensation. To be eligible for a profit sharing match, participants must be employed at the end of the Plan year in an eligible class and have worked 1,000 hours. All contributions are participant-directed. Contributions are subject to certain IRS limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution, an allocation of the Sponsors' contribution and Plan earnings and is charged for any withdrawals or distributions made by the participant and the participant's share of administrative fees and expenses paid out of the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Sponsors' contribution portion of their account is based on years of continuous service. A participant is 100% vested after six years of continuous service.

Payment of Benefits

Upon termination of service, a participant with an account balance less than $ 5,000 will receive a lump-sum amount equal to the value of the participant's account. A participant with an account balance greater than $ 5,000 may elect to receive either a lump-sum amount equal to the value of the participant's account, installments sufficient to satisfy a required minimum distribution, or a direct rollover distribution. Participants can receive a distribution prior to separation from service if certain conditions are met. Hardship withdrawals are limited to the participant's portion of their account.

Administrative Expenses

Certain plan administrative expenses are paid out of the Plan as a reduction in each participant's account. The Sponsors provide administrative services and pay certain administrative expenses on behalf of the Plan. As the Plan does not reimburse the Sponsors for the costs of such services, they are not included in these financial statements. Expenses relating to specific participant transactions (distribution requests) are charged directly against the appropriate participant's account. Investment related expenses are included in net appreciation of fair value of investments.

Forfeitures

At December 31, 2021 and 2020, forfeited nonvested accounts totaled $ 20,761 and $ 17,912, respectively. These accounts will be used to reduce administrative expenses or future employer contributions. During 2021, employer contributions were reduced by $ 17,902 from forfeited nonvested accounts.

2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

The Plan's investments are recorded at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisor and the custodian. See Note 4 for discussion of fair value measurements and Note 5 for contract value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Subsequent Events

Subsequent events have been evaluated by management of the Plan through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

3 - Information Certified and Provided by Custodian

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the year ended December 31, 2021, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Nationwide Trust Company, FSB (Nationwide), the custodian, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the custodian that information provided to the Plan Administrator by the custodian related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets:

	2021	2020
Investments, at fair value	$ 9,781,917	$ 9,995,025
Investments, at contract value	692,654	1,106,546

Nationwide also certified to the completeness and accuracy of $ 888,403 of net appreciation in fair value of investments and $ 574,982 of interest and dividends related to the aforementioned plan assets for the year ended December 31, 2021.

4 - Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 9,781,917	$ -	$ -	$ 9,781,917
Total assets at fair value	$ 9,781,917	$ -	$ -	$ 9,781,917

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 9,995,025	$ -	$ -	$ 9,995,025
Total assets at fair value	$ 9,995,025	$ -	$ -	$ 9,995,025

5 - Group Annuity Contract with Insurance Company

The Plan has a fully benefit-responsive guaranteed investment contract with Nationwide Life Insurance Company (Nationwide) totaling $ 692,654 for 2021 and $ 1,106,546 for 2020. Nationwide maintains the contributions in the general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. For the years ended December 31, 2021 and 2020 the crediting rate was 1.52% and 1.79%, respectively. The guaranteed investment contract does not permit Nationwide to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger

with another plan), (2) changes to the Plan's prohibition on competing investment options or deletions of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the Trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer.

6 - Plan Termination

Although it has not expressed any intent to do so, the Sponsors have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

7 - Tax Status

The IRS has determined and informed the Sponsors by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's Tax Counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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

8 - Related Party Transactions

Certain Plan investments are shares of mutual funds and a group annuity contract managed by Nationwide. Nationwide is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Most investment management and administrative fees are paid by the Sponsors. Fees paid by the Plan for the year ended December 31, 2021 were $ 46,259.

9 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTARY INFORMATION REQUIRED FOR FORM 5500

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN NUMBER: 002 FEIN: 48-0730326
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost[1]	(e) Current value
*	Nationwide Trust Company, FSB	AB Global Bond Fund Class I		$ 50,473
*	Nationwide Trust Company, FSB	Aberdeen Global Equity Fund Class A		47
*	Nationwide Trust Company, FSB	Allspring Adjustable Rate Government Fund Institutional Class		94,152
*	Nationwide Trust Company, FSB	American Beacon International Equity Fund Advisor Class		18
*	Nationwide Trust Company, FSB	American Beacon Small Cap Value Fund Advisor Class		47,639
*	Nationwide Trust Company, FSB	American Century Short Duration Inflation Protection Bond Fund Class R5		31
*	Nationwide Trust Company, FSB	American Funds Capital World Bond Fund Class R6		79,747
*	Nationwide Trust Company, FSB	American Funds EuroPacific Growth Fund Class R6		521,261
*	Nationwide Trust Company, FSB	American Funds The Growth Fund of America Class R3		23,929
*	Nationwide Trust Company, FSB	American Funds New World Fund Class R6		49,596
*	Nationwide Trust Company, FSB	Baird Core Plus Bond Fund Institutional Class		67,952
*	Nationwide Trust Company, FSB	Baird Short-Term Bond Fund Institutional Class		62,768
*	Nationwide Trust Company, FSB	BlackRock High Yield Bond Portfolio Institutional		73,807
*	Nationwide Trust Company, FSB	BlackRock High Yield Bond Portfolio Investor A		55
*	Nationwide Trust Company, FSB	BlackRock Mid-Cap Growth Equity Portfolio Investor A		49,323
*	Nationwide Trust Company, FSB	BlackRock Strategic Income Opportunities Portfolio Investor A		43,768
*	Nationwide Trust Company, FSB	BlackRock Total Return Fund Investor A		33,309
*	Nationwide Trust Company, FSB	Cohen & Steers Real Estate Securities Fund, Inc. Class Z		141,912
*	Nationwide Trust Company, FSB	Columbia Convertible Securities Fund Institutional 2 Class		124,920
*	Nationwide Trust Company, FSB	Columbia Select Large Cap Growth Institutional 2 Class		55,875
*	Nationwide Trust Company, FSB	DFA Emerging Markets Core Equity Portfolio Institutional Class		56,245
*	Nationwide Trust Company, FSB	DFA Global Real Estate Securities Portfolio Institutional Class		34
*	Nationwide Trust Company, FSB	DFA U.S. Large Cap Value Portfolio Institutional Class		77,643
*	Nationwide Trust Company, FSB	DFA U.S. Targeted Value Portfolio Institutional Class		17,984
*	Nationwide Trust Company, FSB	Diamond Hill Mid Cap Fund Class I		40,374
*	Nationwide Trust Company, FSB	Dodge & Cox International Stock Fund		81,903
*	Nationwide Trust Company, FSB	Eaton Vance Emerging Markets Local Income Fund Class A		14
*	Nationwide Trust Company, FSB	Federated Hermes Institutional High Yield Bond Fund Institutional Shares		332,287
*	Nationwide Trust Company, FSB	Fidelity 500 Index Fund		162,029
*	Nationwide Trust Company, FSB	Fidelity Inflation-Protected Bond Index Fund		28,495
*	Nationwide Trust Company, FSB	Fidelity International Index Fund		92,243
*	Nationwide Trust Company, FSB	Fidelity U.S. Bond Index Fund		80,946
*	Nationwide Trust Company, FSB	Templeton Global Bond Fund Class A		23
*	Nationwide Trust Company, FSB	Goldman Sachs GQG Partners International Opportunities Fund Class R6		81,449
*	Nationwide Trust Company, FSB	Harbor International Growth Fund Investor Class		61
*	Nationwide Trust Company, FSB	Harbor International Fund Institutional Class		54
*	Nationwide Trust Company, FSB	Invesco Comstock Fund A		7,959
*	Nationwide Trust Company, FSB	Invesco Oppenheimer International Growth Fund Class A		54
*	Nationwide Trust Company, FSB	JPMorgan Equity Income Fund Class A		47
*	Nationwide Trust Company, FSB	JPMorgan Equity Income Fund Class R5		74,257

(Continued)

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN NUMBER: 002 FEIN: 48-0730326
(Continued)
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost[1]	(e) Current value
*	Nationwide Trust Company, FSB	JPMorgan Mid Cap Value Fund Class A		$ 248,636
*	Nationwide Trust Company, FSB	JPMorgan Small Cap Value Fund Class A		15
*	Nationwide Trust Company, FSB	Lord Abbett Floating Rate Fund Class R4		16
*	Nationwide Trust Company, FSB	MainStay MacKay Total Return Bond Fund Class I		54
*	Nationwide Trust Company, FSB	Metropolitan West Total Return Bond Fund Class I		172,286
*	Nationwide Trust Company, FSB	Nationwide Destination 2030 Fund Class R6		4,976
*	Nationwide Trust Company, FSB	Nationwide Destination 2035 Fund Class R6		9,573
*	Nationwide Trust Company, FSB	Nationwide Destination 2040 Fund Class R6		11,448
*	Nationwide Trust Company, FSB	Nationwide Destination 2050 Fund Class R6		15,168
*	Nationwide Trust Company, FSB	Nationwide Destination 2060 Fund Class R6		4,162
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Aggressive Fund Service Class		326,926
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Conservative Fund Service Class		187,951
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Moderately Aggressive Fund Service Class		605,660
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Moderately Conservative Fund Service Class		86,047
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Moderate Fund Service Class		641,458
*	Nationwide Trust Company, FSB	Nationwide Loomis All Cap Growth Fund Class R6		61,686
*	Nationwide Trust Company, FSB	Nationwide Government Money Market Fund Class R6		20,761
*	Nationwide Trust Company, FSB	Nationwide International Small-Cap Fund Class R6		9,443
*	Nationwide Trust Company, FSB	Loomis Sayles Growth Fund Class A		39
*	Nationwide Trust Company, FSB	PGIM Global Real Estate Fund Class A		56
*	Nationwide Trust Company, FSB	PGIM Total Return Bond Fund Class A		31
*	Nationwide Trust Company, FSB	PGIM Total Return Bond Fund Class R6		60,667
*	Nationwide Trust Company, FSB	PIMCO CommodityRealReturn Strategy Fund Class A		27,755
*	Nationwide Trust Company, FSB	PIMCO Real Return Fund Institutional Class		52,905
*	Nationwide Trust Company, FSB	Principal Global Real Estate Securities Fund Institutional Class		28,084
*	Nationwide Trust Company, FSB	Principal Real Estate Securities Fund Institutional Class		9
*	Nationwide Trust Company, FSB	Putnam Growth Opportunities Fund Class A		1,347,321
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2020 Institutional Class		83,227
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2025 Institutional Class		24,495
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2030 Institutional Class		39,419
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2035 Institutional Class		101,739
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2040 Institutional Class		134,446
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2045 Institutional Class		113,505
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2050 Institutional Class		144,765
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2055 Institutional Class		21,533
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2060 Institutional Class		67,186
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2065 Institutional Class		459
*	Nationwide Trust Company, FSB	Victory Sycamore Established Value Fund Class A		60,427
*	Nationwide Trust Company, FSB	Victory Sycamore Established Value Fund Class R6		551,492
*	Nationwide Trust Company, FSB	Vanguard Balanced Index Fund Admiral Shares		521,611
*	Nationwide Trust Company, FSB	Vanguard Equity Income Fund Admiral Shares		584,033

(Continued)

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN NUMBER: 002 FEIN: 48-0730326
(Continued)
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost[1]	(e) Current value
*	Nationwide Trust Company, FSB	Vanguard Explorer Fund Admiral Shares		$ 17,739
*	Nationwide Trust Company, FSB	Vanguard GNMA Fund Admiral Shares		213,277
*	Nationwide Trust Company, FSB	Vanguard Mid-Cap Index Fund Admiral Shares		11,910
*	Nationwide Trust Company, FSB	Vanguard Small Cap Index Fund Admiral Shares		360,886
*	Nationwide Trust Company, FSB	Vanguard Total Bond Market Index Fund Admiral Shares		22,955
*	Nationwide Trust Company, FSB	Vanguard Total International Stock Index Fund Admiral Shares		34,990
*	Nationwide Trust Company, FSB	Vanguard Total Stock Market Index Fund Admiral Shares		92,054
*	Nationwide Trust Company, FSB	Vanguard Wellesley Income Fund Admiral Shares		1,953
*	Nationwide Trust Company, FSB	Nationwide Fixed Select Contract		692,654

* Party-in-interest
[1] Column information is omitted because transactions are participant-directed.

See accompanying independent auditors' report.

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN NUMBER: 002 FEIN: 48-0730326
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost[1]	(e) Current value
*	Nationwide Trust Company, FSB	AB Global Bond Fund Class I		$ 50,473
*	Nationwide Trust Company, FSB	Aberdeen Global Equity Fund Class A		47
*	Nationwide Trust Company, FSB	Allspring Adjustable Rate Government Fund Institutional Class		94,152
*	Nationwide Trust Company, FSB	American Beacon International Equity Fund Advisor Class		18
*	Nationwide Trust Company, FSB	American Beacon Small Cap Value Fund Advisor Class		47,639
*	Nationwide Trust Company, FSB	American Century Short Duration Inflation Protection Bond Fund Class R5		31
*	Nationwide Trust Company, FSB	American Funds Capital World Bond Fund Class R6		79,747
*	Nationwide Trust Company, FSB	American Funds EuroPacific Growth Fund Class R6		521,261
*	Nationwide Trust Company, FSB	American Funds The Growth Fund of America Class R3		23,929
*	Nationwide Trust Company, FSB	American Funds New World Fund Class R6		49,596
*	Nationwide Trust Company, FSB	Baird Core Plus Bond Fund Institutional Class		67,952
*	Nationwide Trust Company, FSB	Baird Short-Term Bond Fund Institutional Class		62,768
*	Nationwide Trust Company, FSB	BlackRock High Yield Bond Portfolio Institutional		73,807
*	Nationwide Trust Company, FSB	BlackRock High Yield Bond Portfolio Investor A		55
*	Nationwide Trust Company, FSB	BlackRock Mid-Cap Growth Equity Portfolio Investor A		49,323
*	Nationwide Trust Company, FSB	BlackRock Strategic Income Opportunities Portfolio Investor A		43,768
*	Nationwide Trust Company, FSB	BlackRock Total Return Fund Investor A		33,309
*	Nationwide Trust Company, FSB	Cohen & Steers Real Estate Securities Fund, Inc. Class Z		141,912
*	Nationwide Trust Company, FSB	Columbia Convertible Securities Fund Institutional 2 Class		124,920
*	Nationwide Trust Company, FSB	Columbia Select Large Cap Growth Institutional 2 Class		55,875
*	Nationwide Trust Company, FSB	DFA Emerging Markets Core Equity Portfolio Institutional Class		56,245
*	Nationwide Trust Company, FSB	DFA Global Real Estate Securities Portfolio Institutional Class		34
*	Nationwide Trust Company, FSB	DFA U.S. Large Cap Value Portfolio Institutional Class		77,643
*	Nationwide Trust Company, FSB	DFA U.S. Targeted Value Portfolio Institutional Class		17,984
*	Nationwide Trust Company, FSB	Diamond Hill Mid Cap Fund Class I		40,374
*	Nationwide Trust Company, FSB	Dodge & Cox International Stock Fund		81,903
*	Nationwide Trust Company, FSB	Eaton Vance Emerging Markets Local Income Fund Class A		14
*	Nationwide Trust Company, FSB	Federated Hermes Institutional High Yield Bond Fund Institutional Shares		332,287
*	Nationwide Trust Company, FSB	Fidelity 500 Index Fund		162,029
*	Nationwide Trust Company, FSB	Fidelity Inflation-Protected Bond Index Fund		28,495
*	Nationwide Trust Company, FSB	Fidelity International Index Fund		92,243
*	Nationwide Trust Company, FSB	Fidelity U.S. Bond Index Fund		80,946
*	Nationwide Trust Company, FSB	Templeton Global Bond Fund Class A		23
*	Nationwide Trust Company, FSB	Goldman Sachs GQG Partners International Opportunities Fund Class R6		81,449
*	Nationwide Trust Company, FSB	Harbor International Growth Fund Investor Class		61
*	Nationwide Trust Company, FSB	Harbor International Fund Institutional Class		54
*	Nationwide Trust Company, FSB	Invesco Comstock Fund A		7,959
*	Nationwide Trust Company, FSB	Invesco Oppenheimer International Growth Fund Class A		54
*	Nationwide Trust Company, FSB	JPMorgan Equity Income Fund Class A		47
*	Nationwide Trust Company, FSB	JPMorgan Equity Income Fund Class R5		74,257

(Continued)

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN NUMBER: 002 FEIN: 48-0730326
(Continued)
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost[1]	(e) Current value
*	Nationwide Trust Company, FSB	JPMorgan Mid Cap Value Fund Class A		$ 248,636
*	Nationwide Trust Company, FSB	JPMorgan Small Cap Value Fund Class A		15
*	Nationwide Trust Company, FSB	Lord Abbett Floating Rate Fund Class R4		16
*	Nationwide Trust Company, FSB	MainStay MacKay Total Return Bond Fund Class I		54
*	Nationwide Trust Company, FSB	Metropolitan West Total Return Bond Fund Class I		172,286
*	Nationwide Trust Company, FSB	Nationwide Destination 2030 Fund Class R6		4,976
*	Nationwide Trust Company, FSB	Nationwide Destination 2035 Fund Class R6		9,573
*	Nationwide Trust Company, FSB	Nationwide Destination 2040 Fund Class R6		11,448
*	Nationwide Trust Company, FSB	Nationwide Destination 2050 Fund Class R6		15,168
*	Nationwide Trust Company, FSB	Nationwide Destination 2060 Fund Class R6		4,162
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Aggressive Fund Service Class		326,926
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Conservative Fund Service Class		187,951
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Moderately Aggressive Fund Service Class		605,660
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Moderately Conservative Fund Service Class		86,047
*	Nationwide Trust Company, FSB	Nationwide Investor Destinations Moderate Fund Service Class		641,458
*	Nationwide Trust Company, FSB	Nationwide Loomis All Cap Growth Fund Class R6		61,686
*	Nationwide Trust Company, FSB	Nationwide Government Money Market Fund Class R6		20,761
*	Nationwide Trust Company, FSB	Nationwide International Small-Cap Fund Class R6		9,443
*	Nationwide Trust Company, FSB	Loomis Sayles Growth Fund Class A		39
*	Nationwide Trust Company, FSB	PGIM Global Real Estate Fund Class A		56
*	Nationwide Trust Company, FSB	PGIM Total Return Bond Fund Class A		31
*	Nationwide Trust Company, FSB	PGIM Total Return Bond Fund Class R6		60,667
*	Nationwide Trust Company, FSB	PIMCO CommodityRealReturn Strategy Fund Class A		27,755
*	Nationwide Trust Company, FSB	PIMCO Real Return Fund Institutional Class		52,905
*	Nationwide Trust Company, FSB	Principal Global Real Estate Securities Fund Institutional Class		28,084
*	Nationwide Trust Company, FSB	Principal Real Estate Securities Fund Institutional Class		9
*	Nationwide Trust Company, FSB	Putnam Growth Opportunities Fund Class A		1,347,321
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2020 Institutional Class		83,227
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2025 Institutional Class		24,495
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2030 Institutional Class		39,419
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2035 Institutional Class		101,739
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2040 Institutional Class		134,446
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2045 Institutional Class		113,505
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2050 Institutional Class		144,765
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2055 Institutional Class		21,533
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2060 Institutional Class		67,186
*	Nationwide Trust Company, FSB	TIAA-CREF Lifecycle Index 2065 Institutional Class		459
*	Nationwide Trust Company, FSB	Victory Sycamore Established Value Fund Class A		60,427
*	Nationwide Trust Company, FSB	Victory Sycamore Established Value Fund Class R6		551,492
*	Nationwide Trust Company, FSB	Vanguard Balanced Index Fund Admiral Shares		521,611
*	Nationwide Trust Company, FSB	Vanguard Equity Income Fund Admiral Shares		584,033

(Continued)

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PLAN NUMBER: 002 FEIN: 48-0730326
(Continued)
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost[1]	(e) Current value
*	Nationwide Trust Company, FSB	Vanguard Explorer Fund Admiral Shares		$ 17,739
*	Nationwide Trust Company, FSB	Vanguard GNMA Fund Admiral Shares		213,277
*	Nationwide Trust Company, FSB	Vanguard Mid-Cap Index Fund Admiral Shares		11,910
*	Nationwide Trust Company, FSB	Vanguard Small Cap Index Fund Admiral Shares		360,886
*	Nationwide Trust Company, FSB	Vanguard Total Bond Market Index Fund Admiral Shares		22,955
*	Nationwide Trust Company, FSB	Vanguard Total International Stock Index Fund Admiral Shares		34,990
*	Nationwide Trust Company, FSB	Vanguard Total Stock Market Index Fund Admiral Shares		92,054
*	Nationwide Trust Company, FSB	Vanguard Wellesley Income Fund Admiral Shares		1,953
*	Nationwide Trust Company, FSB	Nationwide Fixed Select Contract		692,654

* Party-in-interest
[1] Column information is omitted because transactions are participant-directed.

See accompanying independent auditors' report.