| Form 5500 | Annual Return/Report of Employee Benefit Plan | OMB Nos. 1210-0110<br>1210-0089 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>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).<br>▶ **Complete all entries in accordance with the instructions to the Form 5500.** | **2022**<br>**This Form is Open to Public Inspection** |

## Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

**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. | 08/24/2023 | 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** | 237 |
| **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)** | 205 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 244 |
| **b** | Retired or separated participants receiving benefits | **6b** | 5 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 25 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 274 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 274 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 243 |
| **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:

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)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.**<br>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | **2022**<br>**This Form is Open to Public Inspection** |

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

| **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 | 01/01/2022 | 12/31/2022 |

**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 |
|---|---|
| 1801 | 450 |

**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
80 STATE ST
ALBANY, NY 12207

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
|---|---|---|---|
| 1801 | | | 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 |
|---|---|---|---|
| | 450 | | 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 | 692654 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 77858 | | |
| | (2) Dividends and credits | 7c(2) | | | |
| | (3) Interest credited during the year | 7c(3) | 11565 | | |
| | (4) Transferred from separate account | 7c(4) | 144680 | | |
| | (5) Other (specify below) | 7c(5) | 0 | | |
| | ▶ REALLOCATED GAIN/LOSS | | | | |
| | (6)Total additions | | | 7c(6) | 234103 |
| d | Total of balance and additions (add lines **7b** and **7c(6)**). | | | 7d | 926757 |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 174507 | | |
| | (2) Administration charge made by carrier | 7e(2) | 1659 | | |
| | (3) Transferred to separate account | 7e(3) | 20706 | | |
| | (4) Other (specify below) | 7e(4) | 36 | | |
| | ▶ FORFEITURE | | | | |
| | (5) Total deductions | | | 7e(5) | 196908 |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 729849 |

## 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). | 2022 |
| 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 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

**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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**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)

PURSHE KAPLAN STERLING INVESTMENTS

80 STATE ST
ALBANY, NY 12207

| (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] | 23123 | Yes [ ] No [X] |

**(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 | 33513 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | 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] | 5781 | Yes [ ] No [X] |

## 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 | 0 |

| **(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<br>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 | 0 |

| **(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<br>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 |
|---|---|---|
| | | |

| **(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 |
|---|---|---|
| | | |

## 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<br>Department of Labor Employee Benefits Security Administration<br>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).<br>▶ **File as an attachment to Form 5500.** | **2022**<br>**This Form is Open to Public Inspection** |

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

**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) | 198438 | 14093 |
| **(2)** Participant contributions | 1b(2) | 21285 | 20904 |
| **(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) | 9781917 | 8032979 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 692654 | 729849 |
| **(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 | 10694294 | 8797825 |
| **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 | 10694294 | 8797825 |

## 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) | 362397 | |
| **(B)** Participants | 2a(1)(B) | 618046 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 42649 | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1023092 |
| **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) | 11626 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 11626 |
| **(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) | 394357 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 394357 |
| **(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) | | -2016839 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | -587764 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1270017 | |
| (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) | | 1270017 |
| 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) | 38688 | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 38688 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1308705 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -1896469 |
| 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<br>Department of Labor Employee Benefits Security Administration<br>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).<br>▶ **File as an attachment to Form 5500.** | **2022**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

**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): 31-1592130 _____

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

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

| | | |
|---|---|---|
| **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

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## FINANCIAL STATEMENTS

WITH SUPPLEMENTARY INFORMATION
REQUIRED FOR FORM 5500

YEAR ENDED DECEMBER 31, 2022

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
REQUIRED FOR FORM 5500
Year Ended December 31, 2022

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BT&Co. P.A.
Certified Public Accountants

4301 SW Huntoon St. Topeka, KS 66604 | t:785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcocpa.com

# INDEPENDENT AUDITORS' REPORT

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

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

We have performed audits 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 statements of net assets available for benefits as of December 31, 2022 and 2021, the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

## Opinion

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

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

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

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**

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

**Responsibilities of Management for the 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 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the 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 Matter**

***Supplemental Schedule Required by ERISA***

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2022, 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).

BT + Co., P.A.

August 16, 2023
Topeka, Kansas

VALEO BEHAVIORAL HEALTH CARE 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021

| | 2022 | 2021 |
|---|---|---|
| Assets: | | |
| Investments, at fair value | $ 8,032,979 | $ 9,781,917 |
| Investments, at contract value | 729,849 | 692,654 |
| Total investments | 8,762,828 | 10,474,571 |
| Receivables: | | |
| Employer contribution | 14,093 | 198,438 |
| Participant contributions | 20,904 | 21,285 |
| Total receivables | 34,997 | 219,723 |
| Net assets available for benefits | $ 8,797,825 | $ 10,694,294 |

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, 2022

| | |
|---|---|
| Additions: | |
| Investment income: | |
| Net depreciation in fair value of investments | $ (2,016,839) |
| Interest and dividends | 405,983 |
| | (1,610,856) |
| Contributions: | |
| Employer | 362,397 |
| Participants | 618,046 |
| Rollovers | 42,649 |
| | 1,023,092 |
| Total additions | (587,764) |
| Deductions: | |
| Benefits paid to participants | 1,270,017 |
| Administrative expenses | 38,688 |
| Total deductions | 1,308,705 |
| Net decrease | (1,896,469) |
| Net assets available for benefits: | |
| Beginning of year | 10,694,294 |
| End of year | $ 8,797,825 |

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. Through June 30, 2022, employees were eligible to join the Plan once they had completed at least one year of service. Effective July 1, 2022, employees are eligible to make elective deferrals and receive employer matching contributions upon their hire date. Employees are qualified to receive additional employer discretionary profit sharing contributions once they have completed one year of service. Entry dates are the first day of each Plan year quarter coincident with or following the date the service requirements are satisfied. 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 2022 there were no additional profit sharing match contributions. 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 contributions, an allocation of the Sponsors' contributions 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 depreciation of fair value of investments.

Forfeitures

At December 31, 2022 and 2021, forfeited nonvested accounts totaled $ 18,327 and $ 20,761, respectively. These accounts will be used to reduce administrative expenses or future employer contributions. During 2022, employer contributions were reduced by $ 23,299 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 depreciation 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, 2022 and 2021, and for the year ended December 31, 2022, 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:

| | 2022 | 2021 |
|---|---|---|
| Investments, at fair value | $ 8,032,979 | $ 9,781,917 |
| Investments, at contract value | 729,849 | 692,654 |

Nationwide also certified to the completeness and accuracy of ($ 2,016,839) of net depreciation in fair value of investments and $ 405,983 of interest and dividends related to the aforementioned plan assets for the year ended December 31, 2022.

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, 2022 and 2021.

*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 Securities and Exchange Commission. 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, 2022 and 2021:

| | Assets at Fair Value as of December 31, 2022 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 8,032,979 | $ - | $ - | $ 8,032,979 |
| Total assets at fair value | $ 8,032,979 | $ - | $ - | $ 8,032,979 |

| | 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 |

5 - Group Annuity Contract with Insurance Company

The Plan has a fully benefit-responsive guaranteed investment contract with Nationwide Life Insurance Company (Nationwide) totaling $ 729,849 for 2022 and $ 692,654 for 2021. 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, 2022 and 2021 the crediting rate was 1.86% and 1.52%, 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, (4) the failure of the Trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (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, 2022 were $ 38,688.

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, 2022

| (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 | | $ 39,616 |
| * | Nationwide Trust Company, FSB | Aberdeen Emerging Markets Ex-China Class A | | 330 |
| * | Nationwide Trust Company, FSB | Allspring Adjustable Rate Government Fund Institutional Class | | 64,987 |
| * | Nationwide Trust Company, FSB | American Beacon Small Cap Value Fund Advisor Class | | 47,812 |
| * | Nationwide Trust Company, FSB | American Century Short Duration Inflation Protection Bond Fund Class R5 | | 231 |
| * | Nationwide Trust Company, FSB | American Funds Capital World Bond Fund Class R6 | | 56,741 |
| * | Nationwide Trust Company, FSB | American Funds New World Fund Class R6 | | 44,525 |
| * | Nationwide Trust Company, FSB | Baird Core Plus Bond Fund Institutional Class | | 166,920 |
| * | Nationwide Trust Company, FSB | Baird Short-Term Bond Fund Institutional Class | | 46,664 |
| * | Nationwide Trust Company, FSB | BlackRock High Yield Bond Portfolio Institutional Shares | | 72,611 |
| * | Nationwide Trust Company, FSB | BlackRock High Yield Bond Portfolio Investor A Shares | | 400 |
| * | Nationwide Trust Company, FSB | BlackRock Mid-Cap Growth Equity Portfolio Investor A Shares | | 42,249 |
| * | Nationwide Trust Company, FSB | BlackRock Strategic Income Opportunities Portfolio Investor A Shares | | 33,325 |
| * | Nationwide Trust Company, FSB | BlackRock Total Return Fund Investor A Shares | | 42,268 |
| * | Nationwide Trust Company, FSB | Cohen & Steers Real Estate Securities Fund, Inc. Class Z | | 39,286 |
| * | Nationwide Trust Company, FSB | Columbia Select Large Cap Growth Fund Institutional 2 Class | | 367 |
| * | Nationwide Trust Company, FSB | DFA Emerging Markets Core Equity Portfolio Institutional Class | | 58,731 |
| * | Nationwide Trust Company, FSB | DFA U.S. Large Cap Value Portfolio Institutional Class | | 57,514 |
| * | Nationwide Trust Company, FSB | DFA U.S. Targeted Value Portfolio Institutional Class | | 14,964 |
| * | Nationwide Trust Company, FSB | Diamond Hill Mid Cap Fund Class I | | 29,411 |
| * | Nationwide Trust Company, FSB | Dodge & Cox International Stock Fund Class I | | 69,814 |
| * | Nationwide Trust Company, FSB | Federated Hermes Institutional High Yield Bond Fund Institutional Shares | | 239,996 |
| * | Nationwide Trust Company, FSB | Fidelity 500 Index Fund | | 147,664 |
| * | Nationwide Trust Company, FSB | Fidelity Inflation-Protected Bond Index Fund | | 31,149 |
| * | Nationwide Trust Company, FSB | Fidelity International Index Fund | | 52,955 |
| * | Nationwide Trust Company, FSB | Fidelity U.S. Bond Index Fund | | 48,037 |
| * | Nationwide Trust Company, FSB | Goldman Sachs GQG Partners International Opportunities Fund Class R6 | | 492,358 |
| * | Nationwide Trust Company, FSB | Harbor International Fund Institutional Class | | 412 |
| * | Nationwide Trust Company, FSB | Invesco Comstock Fund Class A | | 10,848 |
| * | Nationwide Trust Company, FSB | Invesco Discovery Mid Cap Growth Class R5 | | 2,493 |
| * | Nationwide Trust Company, FSB | Invesco Oppenheimer International Growth Fund Class A | | 388 |
| * | Nationwide Trust Company, FSB | JPMorgan Equity Income Fund Class A | | 362 |
| * | Nationwide Trust Company, FSB | JPMorgan Equity Income Fund Class R5 | | 52,262 |
| * | Nationwide Trust Company, FSB | JPMorgan Large Cap Growth Fund Class R6 | | 50,670 |
| * | Nationwide Trust Company, FSB | JPMorgan Mid Cap Value Fund Class A | | 226,133 |
| * | Nationwide Trust Company, FSB | JPMorgan Small Cap Value Fund Class A | | 112 |
| * | Nationwide Trust Company, FSB | Natixis Loomis Sayles Growth Fund Class A | | 262 |
| * | Nationwide Trust Company, FSB | MainStay MacKay Total Return Bond Fund Class I | | 388 |
| * | Nationwide Trust Company, FSB | Metropolitan West Total Return Bond Fund Class I | | 100,390 |
| * | Nationwide Trust Company, FSB | Nationwide Destination 2030 Fund Class R6 | | 8,330 |
| * | Nationwide Trust Company, FSB | Nationwide Destination 2035 Fund Class R6 | | 12,519 |
| * | Nationwide Trust Company, FSB | Nationwide Destination 2060 Fund Class R6 | | 5,346 |

(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, 2022

| (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 | Nationwide Government Money Market Fund Class R6 | | $ 18,327 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Aggressive Fund Service Class | | 310,546 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Conservative Fund Service Class | | 151,721 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Moderately Aggressive Fund Service Class | | 493,661 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Moderately Conservative Fund Service Class | | 55,173 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Moderate Fund Service Class | | 531,634 |
| * | Nationwide Trust Company, FSB | Nationwide Loomis All Cap Growth Fund Class R6 | | 56,287 |
| * | Nationwide Trust Company, FSB | PGIM Global Real Estate Fund Class A | | 364 |
| * | Nationwide Trust Company, FSB | PGIM Total Return Bond Fund Class A | | 223 |
| * | Nationwide Trust Company, FSB | PGIM Total Return Bond Fund Class R6 | | 55,798 |
| * | Nationwide Trust Company, FSB | PIMCO Commodity Real Return Strategy Fund Class A | | 27,817 |
| * | Nationwide Trust Company, FSB | PIMCO Real Return Fund Institutional Class | | 40,693 |
| * | Nationwide Trust Company, FSB | Principal Global Real Estate Securities Fund Institutional Class | | 34,349 |
| * | Nationwide Trust Company, FSB | Putnam Growth Opportunities Fund Class A | | 908,426 |
| * | Nationwide Trust Company, FSB | Franklin Templeton Global Bond Fund Class A | | 176 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2020 Fund Institutional Class | | 77,729 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2025 Fund Institutional Class | | 27,199 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2030 Fund Institutional Class | | 51,630 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2035 Fund Institutional Class | | 98,430 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2040 Fund Institutional Class | | 128,094 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2045 Fund Institutional Class | | 88,100 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2050 Fund Institutional Class | | 163,560 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2055 Fund Institutional Class | | 39,928 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2060 Fund Institutional Class | | 84,708 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2065 Fund Institutional Class | | 5,785 |
| * | Nationwide Trust Company, FSB | Vanguard Balanced Index Fund Admiral Shares | | 430,610 |
| * | Nationwide Trust Company, FSB | Vanguard Equity Income Fund Admiral Shares | | 574,545 |
| * | Nationwide Trust Company, FSB | Vanguard Explorer Fund Admiral Shares | | 15,053 |
| * | Nationwide Trust Company, FSB | Vanguard GNMA Fund Admiral Shares | | 151,738 |
| * | Nationwide Trust Company, FSB | Vanguard Mid-Cap Index Fund Admiral Shares | | 15,017 |
| * | Nationwide Trust Company, FSB | Vanguard Small-Cap Index Fund Admiral Shares | | 319,273 |
| * | Nationwide Trust Company, FSB | Vanguard Total Bond Market Index Fund Admiral Shares | | 4,956 |
| * | Nationwide Trust Company, FSB | Vanguard Total International Stock Index Fund Admiral Shares | | 44,840 |
| * | Nationwide Trust Company, FSB | Vanguard Total Stock Market Index Fund Admiral Shares | | 118,165 |
| * | Nationwide Trust Company, FSB | Vanguard Wellesley Income Fund Admiral Shares | | 1,769 |
| * | Nationwide Trust Company, FSB | Victory Sycamore Established Value Fund Class R6 | | 494,815 |
| * | Nationwide Trust Company, FSB | Nationwide Fixed Select Contract | | 729,849 |

* 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, 2022

| (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 | | $ 39,616 |
| * | Nationwide Trust Company, FSB | Aberdeen Emerging Markets Ex-China Class A | | 330 |
| * | Nationwide Trust Company, FSB | Allspring Adjustable Rate Government Fund Institutional Class | | 64,987 |
| * | Nationwide Trust Company, FSB | American Beacon Small Cap Value Fund Advisor Class | | 47,812 |
| * | Nationwide Trust Company, FSB | American Century Short Duration Inflation Protection Bond Fund Class R5 | | 231 |
| * | Nationwide Trust Company, FSB | American Funds Capital World Bond Fund Class R6 | | 56,741 |
| * | Nationwide Trust Company, FSB | American Funds New World Fund Class R6 | | 44,525 |
| * | Nationwide Trust Company, FSB | Baird Core Plus Bond Fund Institutional Class | | 166,920 |
| * | Nationwide Trust Company, FSB | Baird Short-Term Bond Fund Institutional Class | | 46,664 |
| * | Nationwide Trust Company, FSB | BlackRock High Yield Bond Portfolio Institutional Shares | | 72,611 |
| * | Nationwide Trust Company, FSB | BlackRock High Yield Bond Portfolio Investor A Shares | | 400 |
| * | Nationwide Trust Company, FSB | BlackRock Mid-Cap Growth Equity Portfolio Investor A Shares | | 42,249 |
| * | Nationwide Trust Company, FSB | BlackRock Strategic Income Opportunities Portfolio Investor A Shares | | 33,325 |
| * | Nationwide Trust Company, FSB | BlackRock Total Return Fund Investor A Shares | | 42,268 |
| * | Nationwide Trust Company, FSB | Cohen & Steers Real Estate Securities Fund, Inc. Class Z | | 39,286 |
| * | Nationwide Trust Company, FSB | Columbia Select Large Cap Growth Fund Institutional 2 Class | | 367 |
| * | Nationwide Trust Company, FSB | DFA Emerging Markets Core Equity Portfolio Institutional Class | | 58,731 |
| * | Nationwide Trust Company, FSB | DFA U.S. Large Cap Value Portfolio Institutional Class | | 57,514 |
| * | Nationwide Trust Company, FSB | DFA U.S. Targeted Value Portfolio Institutional Class | | 14,964 |
| * | Nationwide Trust Company, FSB | Diamond Hill Mid Cap Fund Class I | | 29,411 |
| * | Nationwide Trust Company, FSB | Dodge & Cox International Stock Fund Class I | | 69,814 |
| * | Nationwide Trust Company, FSB | Federated Hermes Institutional High Yield Bond Fund Institutional Shares | | 239,996 |
| * | Nationwide Trust Company, FSB | Fidelity 500 Index Fund | | 147,664 |
| * | Nationwide Trust Company, FSB | Fidelity Inflation-Protected Bond Index Fund | | 31,149 |
| * | Nationwide Trust Company, FSB | Fidelity International Index Fund | | 52,955 |
| * | Nationwide Trust Company, FSB | Fidelity U.S. Bond Index Fund | | 48,037 |
| * | Nationwide Trust Company, FSB | Goldman Sachs GQG Partners International Opportunities Fund Class R6 | | 492,358 |
| * | Nationwide Trust Company, FSB | Harbor International Fund Institutional Class | | 412 |
| * | Nationwide Trust Company, FSB | Invesco Comstock Fund Class A | | 10,848 |
| * | Nationwide Trust Company, FSB | Invesco Discovery Mid Cap Growth Class R5 | | 2,493 |
| * | Nationwide Trust Company, FSB | Invesco Oppenheimer International Growth Fund Class A | | 388 |
| * | Nationwide Trust Company, FSB | JPMorgan Equity Income Fund Class A | | 362 |
| * | Nationwide Trust Company, FSB | JPMorgan Equity Income Fund Class R5 | | 52,262 |
| * | Nationwide Trust Company, FSB | JPMorgan Large Cap Growth Fund Class R6 | | 50,670 |
| * | Nationwide Trust Company, FSB | JPMorgan Mid Cap Value Fund Class A | | 226,133 |
| * | Nationwide Trust Company, FSB | JPMorgan Small Cap Value Fund Class A | | 112 |
| * | Nationwide Trust Company, FSB | Natixis Loomis Sayles Growth Fund Class A | | 262 |
| * | Nationwide Trust Company, FSB | MainStay MacKay Total Return Bond Fund Class I | | 388 |
| * | Nationwide Trust Company, FSB | Metropolitan West Total Return Bond Fund Class I | | 100,390 |
| * | Nationwide Trust Company, FSB | Nationwide Destination 2030 Fund Class R6 | | 8,330 |
| * | Nationwide Trust Company, FSB | Nationwide Destination 2035 Fund Class R6 | | 12,519 |
| * | Nationwide Trust Company, FSB | Nationwide Destination 2060 Fund Class R6 | | 5,346 |

(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, 2022

| (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 | Nationwide Government Money Market Fund Class R6 | | $ 18,327 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Aggressive Fund Service Class | | 310,546 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Conservative Fund Service Class | | 151,721 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Moderately Aggressive Fund Service Class | | 493,661 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Moderately Conservative Fund Service Class | | 55,173 |
| * | Nationwide Trust Company, FSB | Nationwide Investor Destinations Moderate Fund Service Class | | 531,634 |
| * | Nationwide Trust Company, FSB | Nationwide Loomis All Cap Growth Fund Class R6 | | 56,287 |
| * | Nationwide Trust Company, FSB | PGIM Global Real Estate Fund Class A | | 364 |
| * | Nationwide Trust Company, FSB | PGIM Total Return Bond Fund Class A | | 223 |
| * | Nationwide Trust Company, FSB | PGIM Total Return Bond Fund Class R6 | | 55,798 |
| * | Nationwide Trust Company, FSB | PIMCO Commodity Real Return Strategy Fund Class A | | 27,817 |
| * | Nationwide Trust Company, FSB | PIMCO Real Return Fund Institutional Class | | 40,693 |
| * | Nationwide Trust Company, FSB | Principal Global Real Estate Securities Fund Institutional Class | | 34,349 |
| * | Nationwide Trust Company, FSB | Putnam Growth Opportunities Fund Class A | | 908,426 |
| * | Nationwide Trust Company, FSB | Franklin Templeton Global Bond Fund Class A | | 176 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2020 Fund Institutional Class | | 77,729 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2025 Fund Institutional Class | | 27,199 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2030 Fund Institutional Class | | 51,630 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2035 Fund Institutional Class | | 98,430 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2040 Fund Institutional Class | | 128,094 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2045 Fund Institutional Class | | 88,100 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2050 Fund Institutional Class | | 163,560 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2055 Fund Institutional Class | | 39,928 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2060 Fund Institutional Class | | 84,708 |
| * | Nationwide Trust Company, FSB | TIAA-CREF Lifecycle Index 2065 Fund Institutional Class | | 5,785 |
| * | Nationwide Trust Company, FSB | Vanguard Balanced Index Fund Admiral Shares | | 430,610 |
| * | Nationwide Trust Company, FSB | Vanguard Equity Income Fund Admiral Shares | | 574,545 |
| * | Nationwide Trust Company, FSB | Vanguard Explorer Fund Admiral Shares | | 15,053 |
| * | Nationwide Trust Company, FSB | Vanguard GNMA Fund Admiral Shares | | 151,738 |
| * | Nationwide Trust Company, FSB | Vanguard Mid-Cap Index Fund Admiral Shares | | 15,017 |
| * | Nationwide Trust Company, FSB | Vanguard Small-Cap Index Fund Admiral Shares | | 319,273 |
| * | Nationwide Trust Company, FSB | Vanguard Total Bond Market Index Fund Admiral Shares | | 4,956 |
| * | Nationwide Trust Company, FSB | Vanguard Total International Stock Index Fund Admiral Shares | | 44,840 |
| * | Nationwide Trust Company, FSB | Vanguard Total Stock Market Index Fund Admiral Shares | | 118,165 |
| * | Nationwide Trust Company, FSB | Vanguard Wellesley Income Fund Admiral Shares | | 1,769 |
| * | Nationwide Trust Company, FSB | Victory Sycamore Established Value Fund Class R6 | | 494,815 |
| * | Nationwide Trust Company, FSB | Nationwide Fixed Select Contract | | 729,849 |

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