

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023	
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.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan 403B RETIREMENT	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 01/01/1995
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) CLATSOP BEHAVIORAL HEALTHCARE 65 NORTH HIGHWAY 101 SUITE 204 WARRENTON, OR 97146	2b	Employer Identification Number (EIN) 93-0513669
		2c	Plan Sponsor's telephone number 503-325-5722
		2d	Business code (see instructions) 621330

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.	04/11/2024	JULI KNAPP
	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

3a Plan administrator's name and address ☒ 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		5 150
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) 122
a(2) Total number of active participants at the end of the plan year		6a(2) 127
b Retired or separated participants receiving benefits		6b 3
c Other retired or separated participants entitled to future benefits.....		6c 42
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 172
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 172
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 154
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
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: 2L 2M		
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) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☐ 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 CLATSOP BEHAVIORAL HEALTHCARE	D Employer Identification Number (EIN) 93-0513669	

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.
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1 Coverage Information:

(a) Name of insurance carrier THE VARIABLE ANNUITY LIFE INSURANCE CO.
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(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
74-1625348	70238	66955	147	07/01/2022	06/30/2023

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.
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(a) Total amount of commissions paid 12664	(b) Total amount of fees paid 0
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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 HELLAND, TERANCE R 2929 ALLEN PARKWAY HOUSTON, TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12111			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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TEAM, CLIENT SUPPORT 2929 ALLEN PARKWAY HOUSTON, TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
257			3

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

DE LA CRUZ, ELKE

2929 ALLEN PARKWAY
HOUSTON, TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
167			3

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

FERGUSON, JAMES G

2929 ALLEN PARKWAY
HOUSTON, TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
71			3

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

ADMIN251003, REC

2929 ALLEN PARKWAY
HOUSTON, TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20			3

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

MCKEE, TODD

2929 ALLEN PARKWAY
HOUSTON, TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19			3

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

KIMBLE, GEORGE

2929 ALLEN PARKWAY
HOUSTON, TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19			3

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	438511
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	2464418

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..... Specify nature of costs ▶	6d	

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	350071
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c	Additions: (1) Contributions deposited during the year	7c(1)	40039
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	7524
	(4) Transferred from separate account.....	7c(4)	83003
	(5) Other (specify below)	7c(5)	

(6) Total additions.....	7c(6)	130566
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	480637
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	7832
(2) Administration charge made by carrier.....	7e(2)	
(3) Transferred to separate account.....	7e(3)	33787
(4) Other (specify below)	7e(4)	507

▶ **CONTRACT SURRENDER CHARGES.**

(5) Total deductions.....	7e(5)	42126
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	438511
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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)	0
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)	0
(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)	0
(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. Specify nature of costs.	10b	

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 H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 CLATSOP BEHAVIORAL HEALTHCARE	D Employer Identification Number (EIN) 93-0513669	

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)		
(2) Participant contributions.....	1b(2)		
(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)	17930	39777
(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)	1923335	2648310
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	350071	438511
(15) Other	1c(15)	0	1

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	2291336	3126599

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2291336	3126599
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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)	296903	
(B) Participants	2a(1)(B)	336559	
(C) Others (including rollovers)	2a(1)(C)	5194	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		638656
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)	607	
(F) Other	2b(1)(F)	7525	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8132
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(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)		0
(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)		0

		(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)		289363
c Other income	2c		241
d Total income. Add all income amounts in column (b) and enter total	2d		936392
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	87998	
(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)		87998
f Corrective distributions (see instructions)	2f		342
g Certain deemed distributions of participant loans (see instructions)	2g		7950
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	4839	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4839
j Total expenses. Add all expense amounts in column (b) and enter total	2j		101129
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		835263
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) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **HOFFMAN, STEWART & SCHMIDT P.C.**

(2) EIN: **93-0743240**

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:

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.)

	Yes	No	Amount
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?	X		300000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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			

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 CLATSOP BEHAVIORAL HEALTHCARE		D Employer Identification Number (EIN) 93-0513669
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 0
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): 74-1625348 95-6817943		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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
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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 _____

**CLATSOP BEHAVIORAL HEALTHCARE
403(B) PLAN**

FINANCIAL STATEMENTS

Year Ended June 30, 2023

and

Supplemental Schedule

with

Independent Auditors' Report

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
Supplemental Schedule	
Schedule H Line 4a - Schedule of Assets (Held at End of Year) (Unaudited)	17

Independent Auditors' Report

Plan Administrator
Clatsop Behavioral Healthcare 403(B) Plan

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

We were engaged to perform an audit of the financial statements of Clatsop Behavioral Healthcare 403(B) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended June 30, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of June 30, 2023 and 2022, and for the year ended June 30, 2023, stating that the certified investment information, as described in *Note 3* to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the accompanying financial statements of the Plan. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

The Plan has not maintained sufficient accounting records and supporting documents relating to certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

Further, as described in *Note 2* to the financial statements, the Plan has excluded from investments in the accompanying statements of net assets available for benefits certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009, as permitted by the DOL's Field Assistance Bulletin No. 2009-02, *Annual Reporting Requirements for 403(b) Plans*. The investment income and distributions related to such accounts have also been excluded from the accompanying statement of changes in net assets available for benefits. The amount of these excluded annuity contracts and custodial accounts and the related income and distributions are not reasonably determinable. Accounting principles generally accepted in the United States of America require that these accounts and the related income and distributions be included in the accompanying financial statements.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Plan's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditors' report. However, because of the matters described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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 audit.

Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of June 30, 2023, 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. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, it is inappropriate to and we do not express an opinion on this supplemental schedule.

Hoffman, Stewart & Schmidt, P.C.

Lake Oswego, Oregon
April 8, 2024

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Statements of Net Assets Available for Benefits

June 30,	2023	2022
Assets:		
Investments, at fair value <i>(Notes 3 and 4)</i>	\$ 2,916,990	\$ 2,160,922
Investment in fully benefit-responsive investment contracts, at contract value <i>(Notes 3 and 5)</i>	238,050	154,298
Notes receivable from participants <i>(Note 3)</i>	<u>1,154</u>	<u>-</u>
Net assets available for benefits	<u>\$ 3,156,194</u>	<u>\$ 2,315,220</u>

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

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended June 30, 2023

Additions:

Contributions:

Employer	\$ 296,904
Participants	336,558
Rollovers	<u>5,194</u>

Total contributions 638,656

Investment income:

Net appreciation in fair value of investments	289,396
Interest and dividend income	<u>8,899</u>

Total investment income *(Note 3)* 298,295

Other income 241

Total additions 937,192

Deductions:

Benefits paid to participants	91,380
Administrative fees	<u>4,838</u>

Total deductions 96,218

Net increase in net assets available for benefits 840,974

Net assets available for benefits, beginning of year 2,315,220

Net assets available for benefits, end of year \$ 3,156,194

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

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements

1. Plan Description

The following brief description of the Clatsop Behavioral Healthcare 403(B) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - All permissible employees of Clatsop Behavioral Healthcare (the Organization), the Plan Sponsor, as defined in accordance with the universal availability standards, are eligible to participate in the Plan upon hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan Administrator is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings and monitors investment performance.

The custodians of the Plan are Variable Annuity Life Insurance Company (VALIC), Newport Trust Company, LLC (Newport), and American Funds. All participant account balances are held by VALIC, Newport, and American Funds. The participant directs the investment of all contributions and earnings thereon and may change their investment directive at any time.

Eligibility - Employees eligible to participate in the employer non-elective contributions are those who have completed one year of service, as defined in the Plan document. Entry dates are the first day of the month after meeting the eligibility requirement.

Contributions - Each year participants may contribute up to 100 percent of their annual pre-tax compensation, as defined in the Plan, subject to statutory limits. Participants who have attained age 50 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 (rollover). The Organization makes a non-elective contribution equal to 5 percent of participant compensation for employees covered by a collective bargaining agreement and 6 percent of participant compensation for all other employees. The employer non-elective contribution was \$296,904 for the year ended June 30, 2023.

Participant Accounts - Each participant's account is credited with the participant's contributions, as well as allocations of the Organization's non-elective contribution and Plan earnings. Deducted from each participant's account are any distributions made to the participant and an allocation of administrative expenses that are paid by the Plan. Allocations of administrative expenses are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

1. Plan Description - Continued

Vesting - Participants are immediately vested in their contributions and the employer non-elective contribution plus actual earnings on those contributions.

Notes Receivable from Participants - Participants may borrow from their accounts up to 50 percent of their vested account balances, but not in excess of \$50,000, through Newport. Loans are secured by the remaining vested balance of the participant's account and bear a fixed interest rate as determined by the Plan Administrator. The maximum loan term is five years. Principal and interest payments are due in equal monthly payments. At June 30, 2023, the interest rate on the outstanding loan was 9 percent and the loan matures in April 2024.

Plan Loans - Participants may pledge their vested account balances as collateral in order to secure a loan from VALIC. Under this arrangement, the loan is between the Plan participant and VALIC, and no amounts are withdrawn from Plan assets. Principal and interest are paid ratably through an arrangement between the participant and VALIC. At June 30, 2023 and 2022, total Plan assets pledged as collateral for plan loans were \$65,417 and \$40,305, respectively.

Payment of Benefits - Upon attaining normal retirement age of 65, termination of service, death, or disability, a participant may elect to receive a lump-sum distribution of the entire vested account balance or, at the participant's election, in periodic installments. Terminated participants whose account balance is between \$1,000 and \$5,000 will be automatically rolled into a rollover Individual Retirement Account (IRA). Terminated participants whose account balance is less than \$1,000 will automatically receive a lump-sum distribution. Hardship distributions are available only for the purpose of meeting immediate and heavy financial needs.

2. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Plan's financial statements do not present information regarding investments in certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. The Plan Administrator has elected to exclude those contracts, accounts and related activity from the Plan's financial statements for the purposes of the annual reporting requirements of ERISA in accordance with the transitional relief provided by the Department of Labor (DOL)'s Field Assistance Bulletin 2009-02, *Annual Reporting Requirements for 403(b) Plans*. Presentation of this information is required by GAAP. The effects of this GAAP departure on the financial statements are not reasonably determinable.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

2. Summary of Significant Accounting Policies - Continued

Use of Estimates - The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect reported amounts of net assets at the date of the financial statements, and the reported amounts of additions to and deductions from net assets available for benefits during the reporting period, as well as disclosure of any contingent assets or liabilities. Actual results could differ from these estimates.

Investment Valuation and Income Recognition - The Plan's investments in shares of registered investment companies, pooled separate accounts, and non-benefit responsive fixed annuity contracts are stated at fair value (*Note 4*). 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance companies.

The Plan's investment in fully benefit-responsive fixed annuity contracts are reported at contract value. Contract value is the relevant measure for fully benefit-responsive contracts because this is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. See *Note 5* for further discussion of fixed annuity contracts.

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

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related expenses are recorded as administrative fees and are expensed when they are incurred. No allowance for credit losses has been recorded. If a participant ceases to make loan repayments, and the Plan Administrator deems the participant to be in default, the receivable balance is reduced and a benefit payment is recorded.

Benefits Paid to Participants - Benefits are recorded when paid. At June 30, 2023, there were no benefits processed and approved for payment, but not paid.

Expenses - Substantially all administrative expenses are paid by the Organization and are excluded from these financial statements. Certain administration and asset fees are paid by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent Events - Management has evaluated subsequent events through April 8, 2024, the date the financial statements were available to be issued.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

3. Certified Investments

Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedule was obtained by management and agreed to or derived from information certified as complete and accurate by Variable Annuity Life Insurance Company and Newport Trust Company, LLC. Such information was as follows:

As of June 30:	2023	2022
Investments, at fair value	\$ 2,702,986	\$ 1,982,310
Investments in fully benefit-responsive investment contracts, at contract value	238,050	154,298
Notes receivable from participants	1,154	-
For the year ended June 30, 2023:		
Net appreciation in fair value of investments		\$ 270,796
Interest and dividend income		8,899

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 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets 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; and
- Inputs 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 the full term of the asset or liability.

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

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used during the years ended June 30, 2023 and 2022.

Following is a description of the valuation methodology used for assets measured at fair value on a recurring basis:

Shares of registered investment companies - Valued at the daily closing prices provided by Newport and American Funds. 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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts - Pooled separate accounts are valued at the net asset value per unit as provided by VALIC. The net asset values are used as a practical expedient to estimate the fair value, and are based on the fair value of the underlying investments less liabilities. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure securities liquidations are carried out in an orderly business manner.

Fixed annuity contracts - Investments in VALIC Fixed Account Plus are non benefit-responsive fixed annuity contracts reported at contract value, which approximates fair value. As these investments are contract-based, observable prices for identical or similar investments do not exist and, accordingly, these investments are valued using unobservable inputs (Level 3). The contract value of the VALIC Fixed Account Plus equals the accumulated cash contributions and interest credited to the contracts, less any withdrawals. Contract value is deemed to approximate fair value for these contracts based on observation of recent participant investments at contract value and by comparison of historical and current yields of highly rated long-term corporate bonds to historical and current crediting interest rates of the contracts, taking into consideration the liquidity restrictions applicable to the contracts.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of June 30:

2023	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 252,110	\$ -	\$ -	\$ 252,110
Fixed annuity contracts	<u>-</u>	<u>-</u>	<u>265,879</u>	<u>265,879</u>
Total assets in the fair value hierarchy	<u>\$ 252,110</u>	<u>\$ -</u>	<u>\$ 265,879</u>	517,989
Pooled separate accounts measured at NAV (practical expedient)				<u>2,399,001</u>
Investments at fair value				<u>\$ 2,916,990</u>
2022	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 178,612	\$ -	\$ -	\$ 178,612
Fixed annuity contracts	<u>-</u>	<u>-</u>	<u>236,078</u>	<u>236,078</u>
Total assets in the fair value hierarchy	<u>\$ 178,612</u>	<u>\$ -</u>	<u>\$ 236,078</u>	414,690
Pooled separate accounts measured at NAV (practical expedient)				<u>1,746,232</u>
Investments at fair value				<u>\$ 2,160,922</u>

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

The table below sets forth a summary of changes in fair value of the Plan's Level 3 assets for the years ended June 30, 2023:

Purchases	\$ 32,828
Sales	6,239
Transfers in	23,950
Transfers out	24,836

The following table sets forth additional disclosures for the fair value measurements of investments in certain entities that calculate net asset value per share (or its equivalent) as of June 30:

Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
2023				
Pooled separate accounts	\$ 2,399,001	\$ -	Daily	None
2022				
Pooled separate accounts	\$ 1,746,232	\$ -	Daily	None

The investment objective of the VALIC pooled separate accounts is to lower the costs to investors through economies of scale available by combining the assets of multiple investors, to provide daily liquidity, and to provide better diversification. Each investor owns a participating interest that is calculated in units and represents its portion of the holdings of the fund.

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of value for those inputs at June 30:

Instrument	Fair Value	Valuation Technique	Unobservable Inputs	Range Input Value (Weighted Average)
2023				
Fixed annuity contracts	\$ 265,879	Discounted cash flows	Risk-adjusted discount rate applied	1.43 - 3.25%
2022				
Fixed annuity contracts	\$ 236,078	Discounted cash flows	Risk-adjusted discount rate applied	1.43 - 3%

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

5. Fixed Annuity Contracts (Unaudited)

The Plan has entered into certain fixed annuity contracts issued by VALIC. VALIC maintains these contracts in its general account. These contracts meet the fully benefit-responsive investment contract criteria and therefore are reported at contract value in the accompanying statements of net assets available for benefits. The account is credited with contributions and earnings on the underlying investment and charged for withdrawals and administrative expenses.

The contracts provide specified interest rates, which are guaranteed by VALIC. Participant accounts that include these contracts are credited by the applicable specified interest rate. VALIC is contractually obligated to repay the principal and interest from its general account or its other assets. There are no reserves against contract value for credit risk of VALIC. Guaranteed interest rates credited to participant accounts are set by VALIC and are based on a formula agreed upon with the issuer. Rates are periodically reviewed by VALIC for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (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 deletion 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) the premature termination of the contract. The Plan Administrator does not believe any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following: (1) an uncured violation of the Plan's investment guidelines; (2) a breach of material obligation under the contract; (3) a material misrepresentation; or (4) a material amendment to the agreements without the consent of the issuer.

The fixed annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party 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.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

6. Transactions with Parties-in-Interest

The Organization is the Plan sponsor and administrator and pays certain administrative costs, including accounting, legal, and consulting fees, on behalf of the Plan.

VALIC, Newport, and American Funds, who serve as custodians of the Plan, manage certain Plan investments. These investments and investment transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments.

Participants in the Plan are permitted to borrow funds from their vested balance at Newport as described in *Note 1*. In addition, participants in the Plan may pledge their account balance in order to secure a plan loan from VALIC as described in *Note 1*. These transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest earned are described in *Note 2*.

7. Plan Termination

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. However, no such action may deprive any participant or beneficiary under the plan of any vested right.

8. Income Tax Status

The Plan is utilizing a volume submitter 403(b) plan document and is relying on the volume submitter 403(b) plan's opinion letter from the Internal Revenue Service (IRS) dated March 31, 2017, which states the volume submitter document satisfies the applicable provisions of the Internal Revenue Code (IRC). Although the Plan has been amended since then, the Plan Administrator believes the Plan is currently designed and being operated in compliance with applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2023 and 2022, there are no uncertain positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

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 risk. 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 changes in the values of investment securities will occur in the near-term and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

10. Reconciliation of Financial Statements to Schedule H of Form 5500

Deemed distributions of plan loans are recorded on Form 5500 upon default by the participant; such amounts continue to be reported as investments in the financial statements until the participant's termination and actual distribution from the Plan.

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 at June 30:

	2023	2022
Net assets available for benefits per the financial statements	\$ 3,156,194	\$ 2,315,220
Stale dated distribution checks	(2,801)	(1,508)
Deemed loans between the custodian and participants	<u>(26,794)</u>	<u>(22,376)</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 3,126,599</u></u>	<u><u>\$ 2,291,336</u></u>

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

10. Reconciliation of Financial Statements to Schedule H of Form 5500 - Continued

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended June 30, 2023, to the net increase per Schedule H of Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 840,974
Change in stale dated distribution checks	(1,293)
Change in deemed loans	<u>(4,418)</u>
Net increase in net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 835,263</u></u>

**CLATSOP BEHAVIORAL HEALTHCARE
403(B) PLAN**

Supplemental Schedule

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited)**

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
*	VALIC Fixed Account Plus	Fixed annuity contracts	\$	265,879
*	VALIC Loan Collateral Fund	Fixed annuity contracts		64,962
*	VALIC Loan Escrow Fund	Fixed annuity contracts		456
*	VALIC Short Term Fixed Account	Fixed annuity contracts		172,632
*	VALIC Aggressive Growth Lifestyle	Pooled separate account		116,595
*	VALIC Ariel Appreciation Fund	Pooled separate account		11,745
*	VALIC Ariel Fund	Pooled separate account		18,525
*	VALIC Core Bond Fund	Pooled separate account		83,115
*	VALIC Dividend Value	Pooled separate account		8,341
*	VALIC Emerging Economies	Pooled separate account		95,229
*	VALIC Global Real Estate Fund	Pooled separate account		28,885
*	VALIC Global Strategy	Pooled separate account		333
*	VALIC Government Securities Fund	Pooled separate account		5,540
*	VALIC Growth Fund	Pooled separate account		505
*	VALIC GS VIT Government MM Fund	Pooled separate account		26,786
*	VALIC High Yield Bond Fund	Pooled separate account		15,452
*	VALIC Inflation Protected Fund	Pooled separate account		12,030
*	VALIC International Government Bond	Pooled separate account		3
*	VALIC International Growth Fund	Pooled separate account		13,333
*	VALIC International Value Fund	Pooled separate account		57,600
*	VALIC International Equities Fund	Pooled separate account		204,898
*	VALIC International Opportunities Fund	Pooled separate account		59,401
*	VALIC Socially Responsible Fund	Pooled separate account		23,897
*	VALIC Large Capital Growth	Pooled separate account		30,941
*	VALIC Mid Cap Index Fund	Pooled separate account		155,304
*	VALIC Mid Cap Strategic Growth	Pooled separate account		19,728
*	VALIC Mid Cap Value Fund	Pooled separate account		107,521
*	VALIC Moderate Growth Lifestyle	Pooled separate account		116,530
*	VALIC NASDAQ-100(R) Index Fund	Pooled separate account		89,588
*	VALIC Science & Technology Fund	Pooled separate account		118,612
	Carried forward			\$ 1,924,366

* Party-in-interest

** Not required for participant directed investments

Note: This schedule was derived from data certified in part by Variable Annuity Life Insurance Company and Newport Trust Company, LLC.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Schedule H Line 4i - Schedule of Assets (Held at End of Year) (Unaudited) - Continued

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	**	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
	Brought forward			\$ 1,924,366	
*	VALIC Small Cap Index Fund	Pooled separate account		27,556	
*	VALIC Small Cap Special Value Fund	Pooled separate account		4,507	
*	VALIC Small Cap Value Fund	Pooled separate account		29,601	
*	VALIC Stock Index Fund	Pooled separate account		182,161	
*	VALIC Systemic Core Fund	Pooled separate account		1,274	
*	VALIC Systemic Growth Fund	Pooled separate account		235,062	
*	VALIC T Rowe Price Retirement 2025	Pooled separate account		609	
*	VALIC T Rowe Price Retirement 2030	Pooled separate account		11,584	
*	VALIC T Rowe Price Retirement 2035	Pooled separate account		23,028	
*	VALIC T Rowe Price Retirement 2040	Pooled separate account		97,198	
*	VALIC T Rowe Price Retirement 2045	Pooled separate account		6,962	
*	VALIC T Rowe Price Retirement 2050	Pooled separate account		568	
*	VALIC T Rowe Price Retirement 2055	Pooled separate account		9,427	
*	VALIC T Rowe Price Retirement 2060	Pooled separate account		8,750	
*	VALIC US Socially Responsible Fund	Pooled separate account		119,948	
*	VALIC Lifestrategy Growth	Pooled separate account		101	
*	VALIC Vanguard LT Inv-Grade Fund	Pooled separate account		861	
*	VALIC Vanguard Wellington Fund	Pooled separate account		54,266	
*	VALIC Vanguard Windsor II	Pooled separate account		159,396	
*	VALIC VC I Conserv Growth Lifestyle	Pooled separate account		5,705	
*	American Mutual Fund	Registered investment companies		125,538	
*	American Balanced Fund	Registered investment companies		18,845	
*	The Bond Fund of America	Registered investment companies		7,614	
*	Capital World Growth and Income Fund	Registered investment companies		6,829	
*	New Perspective Fund	Registered investment companies		10,817	
*	Washington Mutual Investors Fund	Registered investment companies		11,821	
*	AF U.S. Government Money Market	Registered investment companies		3,160	
*	AMCAP Fund	Registered investment companies		4,314	
				\$ 3,091,868	

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited) - Continued**

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	** (d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Brought forward			\$ 3,091,868
* EuroPacific Growth Fund		Registered investment companies		1,973
* The Growth Fund of America		Registered investment companies		23,093
* Vanguard Target Retirement 2025		Registered investment companies		1,538
* Vanguard Target Retirement 2030		Registered investment companies		13,743
* Vanguard Target Retirement 2035		Registered investment companies		9,078
* Vanguard Target Retirement 2045		Registered investment companies		7,298
* Vanguard Target Retirement 2055		Registered investment companies		250
* Vanguard Target Retirement 2065		Registered investment companies		506
* Vanguard Target Retirement Income		Registered investment companies		<u>5,693</u>
	Total investments			3,155,040
* Notes receivable from participants		Interest rate of 9 percent with a maturity date of April 2024	-0-	<u>1,154</u>
				<u><u>\$ 3,156,194</u></u>

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning <u>07/01/2022</u> and ending <u>06/30/2023</u>	
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.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description) _____
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information—enter all requested information				
1a Name of plan	403B RETIREMENT	1b Three-digit plan number (PN) ▶	001	
		1c Effective date of plan	01/01/1995	
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) Clatsop Behavioral Healthcare 65 North Highway 101 Suite 204 Warrenton OR 97146			
2b Employer Identification Number (EIN)				93-0513669
2c Plan Sponsor's telephone number				503-325-5722
		2d Business code (see instructions)	621330	

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		4/11/2024	Juli Knapp
	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.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ 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	5 150
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	 6a(1) 122 6a(2) 127 6b 3 6c 42 6d 172 6e 0 6f 172 6g 154 6h 0
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:
 2L 2M

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) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **1 A** (Insurance Information)
- (4) ☐ **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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023	
A Name of plan 403B RETIREMENT	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 Clatsop Behavioral Healthcare	D Employer Identification Number (EIN) 93-0513669

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.
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1 Coverage Information:

(a) Name of insurance carrier The Variable Annuity Life Insurance Co.					
(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
74-1625348	70238	66955	147	07/01/2022	06/30/2023

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
12,664	0

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	
HELLAND, TERENCE R 2929 Allen Parkway Houston TX 77019	

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12,111			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid			
TEAM, CLIENT SUPPORT 2929 Allen Parkway Houston TX 77019			

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
257			3

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

DE LA CRUZ, ELKE
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
167			3

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

FERGUSON, JAMES G
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
71			3

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

ADMIN251003, REC
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20			3

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

MCKEE, TODD
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19			3

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

KIMBLE, GEORGE
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19			3

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	438,511
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	2,464,418

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. Specify nature of costs ▶	6d	

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	350,071
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c Additions: (1) Contributions deposited during the year	7c(1)	40,039	
(2) Dividends and credits.....	7c(2)	0	
(3) Interest credited during the year.....	7c(3)	7,524	
(4) Transferred from separate account.....	7c(4)	83,003	
(5) Other (specify below)..... ▶	7c(5)		

(6) Total additions	7c(6)	130,566
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d Total of balance and additions (add lines 7b and 7c(6))	7d	480,637
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	7,832	
(2) Administration charge made by carrier.....	7e(2)		
(3) Transferred to separate account.....	7e(3)	33,787	
(4) Other (specify below).....	7e(4)	507	

▶Contract Surrender Charges

(5) Total deductions	7e(5)	42,126
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f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	438,511
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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)	0
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)	0
(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)	0
(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. Specify nature of costs.	10b	

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 H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 Clatsop Behavioral Healthcare	D Employer Identification Number (EIN) 93-0513669	

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)		
(2) Participant contributions.....	1b(2)		
(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)	17,930	39,777
(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)	1,923,335	2,648,310
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	350,071	438,511
(15) Other.....	1c(15)	0	1

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	2, 291, 336	3, 126, 599

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 through 1j).....	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	2, 291, 336	3, 126, 599
--	-----------	-------------	-------------

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)	296, 903	
(B) Participants	2a(1)(B)	336, 559	
(C) Others (including rollovers).....	2a(1)(C)	5, 194	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		638, 656
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)	607	
(F) Other	2b(1)(F)	7, 525	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8, 132
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(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)		0
(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)		0

		(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)		289,363
c Other income.....	2c		241
d Total income. Add all income amounts in column (b) and enter total.....	2d		936,392
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	87,998	
(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)		87,998
f Corrective distributions (see instructions).....	2f		342
g Certain deemed distributions of participant loans (see instructions).....	2g		7,950
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	4,839	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4,839
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		101,129
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		835,263
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) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: Hoffman, Stewart & Schmidt P.C.

(2) EIN: 93-0743240

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:

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.).....

	Yes	No	Amount
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.)		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.)		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.)		X	
e	Was this plan covered by a fidelity bond?.....	X		300,000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?		X	
l	Has the plan failed to provide any benefit when due under the plan?		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.....			
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 Clatsop Behavioral Healthcare		D Employer Identification Number (EIN) 93-0513669
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 0
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): 74-1625348 95-6817943		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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 _____

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Go to www.irs.gov/Form5558 for the latest information.

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) <u>Clatsop Behavioral Healthcare</u> Number, street, and room or suite no. (If a P.O. box, see instructions) <u>65 North Highway 101 Suite 204</u> City or town, state, and ZIP code <u>Warrenton, OR 97146</u>	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) <u>93-0513669</u> Social security number (SSN) (9 digits XXX-XX-XXXX)																	
C	Plan name			Plan year ending— <table border="1"> <thead> <tr> <th colspan="3">Plan number</th> <th>MM</th> <th>DD</th> <th>YYYY</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0</td> <td>1</td> <td>06</td> <td>30</td> <td>2023</td> </tr> </tbody> </table>			Plan number			MM	DD	YYYY	0	0	1	06	30	2023
Plan number			MM	DD	YYYY													
0	0	1	06	30	2023													
<u>403B RETIREMENT</u>																		

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part I, C above.
- 2 I request an extension of time until 04 / 15 /2024 to file Form 5500 series. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until 04 / 15 /2024 to file Form 8955-SSA. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested; and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the 3rd month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ▶ a

b Enter the payment amount attached **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶ c

5 State in detail why you need the extension:

[illegible]

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ►

Name of Plan:			
▶ 403B RETIREMENT			
Employer Identification Number:▶		93-0513669	
For plan year (beginning/ending):▶		07/01/2022 - 06/30/2023	Plan number:▶ 001

[illegible]

**CLATSOP BEHAVIORAL HEALTHCARE
403(B) PLAN**

FINANCIAL STATEMENTS

Year Ended June 30, 2023

and

Supplemental Schedule

with

Independent Auditors' Report

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
Supplemental Schedule	
Schedule H Line 4a - Schedule of Assets (Held at End of Year) (Unaudited)	17

Independent Auditors' Report

Plan Administrator
Clatsop Behavioral Healthcare 403(B) Plan

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

We were engaged to perform an audit of the financial statements of Clatsop Behavioral Healthcare 403(B) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended June 30, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of June 30, 2023 and 2022, and for the year ended June 30, 2023, stating that the certified investment information, as described in *Note 3* to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the accompanying financial statements of the Plan. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

The Plan has not maintained sufficient accounting records and supporting documents relating to certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

Further, as described in *Note 2* to the financial statements, the Plan has excluded from investments in the accompanying statements of net assets available for benefits certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009, as permitted by the DOL's Field Assistance Bulletin No. 2009-02, *Annual Reporting Requirements for 403(b) Plans*. The investment income and distributions related to such accounts have also been excluded from the accompanying statement of changes in net assets available for benefits. The amount of these excluded annuity contracts and custodial accounts and the related income and distributions are not reasonably determinable. Accounting principles generally accepted in the United States of America require that these accounts and the related income and distributions be included in the accompanying financial statements.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Plan's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditors' report. However, because of the matters described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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 audit.

Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of June 30, 2023, 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. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, it is inappropriate to and we do not express an opinion on this supplemental schedule.

Hoffman, Stewart & Schmidt, P.C.

Lake Oswego, Oregon
April 8, 2024

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Statements of Net Assets Available for Benefits

June 30,	2023	2022
Assets:		
Investments, at fair value <i>(Notes 3 and 4)</i>	\$ 2,916,990	\$ 2,160,922
Investment in fully benefit-responsive investment contracts, at contract value <i>(Notes 3 and 5)</i>	238,050	154,298
Notes receivable from participants <i>(Note 3)</i>	<u>1,154</u>	<u>-</u>
Net assets available for benefits	<u>\$ 3,156,194</u>	<u>\$ 2,315,220</u>

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

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended June 30, 2023

Additions:

Contributions:

Employer	\$ 296,904
Participants	336,558
Rollovers	5,194

Total contributions	638,656
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Investment income:

Net appreciation in fair value of investments	289,396
Interest and dividend income	8,899

Total investment income <i>(Note 3)</i>	298,295
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Other income	241
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Total additions	937,192
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Deductions:

Benefits paid to participants	91,380
Administrative fees	4,838

Total deductions	96,218
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Net increase in net assets available for benefits	840,974
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Net assets available for benefits, beginning of year	2,315,220
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Net assets available for benefits, end of year	<u>\$ 3,156,194</u>
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The accompanying notes are an integral part of the financial statements.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements

1. Plan Description

The following brief description of the Clatsop Behavioral Healthcare 403(B) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - All permissible employees of Clatsop Behavioral Healthcare (the Organization), the Plan Sponsor, as defined in accordance with the universal availability standards, are eligible to participate in the Plan upon hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan Administrator is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings and monitors investment performance.

The custodians of the Plan are Variable Annuity Life Insurance Company (VALIC), Newport Trust Company, LLC (Newport), and American Funds. All participant account balances are held by VALIC, Newport, and American Funds. The participant directs the investment of all contributions and earnings thereon and may change their investment directive at any time.

Eligibility - Employees eligible to participate in the employer non-elective contributions are those who have completed one year of service, as defined in the Plan document. Entry dates are the first day of the month after meeting the eligibility requirement.

Contributions - Each year participants may contribute up to 100 percent of their annual pre-tax compensation, as defined in the Plan, subject to statutory limits. Participants who have attained age 50 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 (rollover). The Organization makes a non-elective contribution equal to 5 percent of participant compensation for employees covered by a collective bargaining agreement and 6 percent of participant compensation for all other employees. The employer non-elective contribution was \$296,904 for the year ended June 30, 2023.

Participant Accounts - Each participant's account is credited with the participant's contributions, as well as allocations of the Organization's non-elective contribution and Plan earnings. Deducted from each participant's account are any distributions made to the participant and an allocation of administrative expenses that are paid by the Plan. Allocations of administrative expenses are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

1. Plan Description - Continued

Vesting - Participants are immediately vested in their contributions and the employer non-elective contribution plus actual earnings on those contributions.

Notes Receivable from Participants - Participants may borrow from their accounts up to 50 percent of their vested account balances, but not in excess of \$50,000, through Newport. Loans are secured by the remaining vested balance of the participant's account and bear a fixed interest rate as determined by the Plan Administrator. The maximum loan term is five years. Principal and interest payments are due in equal monthly payments. At June 30, 2023, the interest rate on the outstanding loan was 9 percent and the loan matures in April 2024.

Plan Loans - Participants may pledge their vested account balances as collateral in order to secure a loan from VALIC. Under this arrangement, the loan is between the Plan participant and VALIC, and no amounts are withdrawn from Plan assets. Principal and interest are paid ratably through an arrangement between the participant and VALIC. At June 30, 2023 and 2022, total Plan assets pledged as collateral for plan loans were \$65,417 and \$40,305, respectively.

Payment of Benefits - Upon attaining normal retirement age of 65, termination of service, death, or disability, a participant may elect to receive a lump-sum distribution of the entire vested account balance or, at the participant's election, in periodic installments. Terminated participants whose account balance is between \$1,000 and \$5,000 will be automatically rolled into a rollover Individual Retirement Account (IRA). Terminated participants whose account balance is less than \$1,000 will automatically receive a lump-sum distribution. Hardship distributions are available only for the purpose of meeting immediate and heavy financial needs.

2. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Plan's financial statements do not present information regarding investments in certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. The Plan Administrator has elected to exclude those contracts, accounts and related activity from the Plan's financial statements for the purposes of the annual reporting requirements of ERISA in accordance with the transitional relief provided by the Department of Labor (DOL)'s Field Assistance Bulletin 2009-02, *Annual Reporting Requirements for 403(b) Plans*. Presentation of this information is required by GAAP. The effects of this GAAP departure on the financial statements are not reasonably determinable.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

2. Summary of Significant Accounting Policies - Continued

Use of Estimates - The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect reported amounts of net assets at the date of the financial statements, and the reported amounts of additions to and deductions from net assets available for benefits during the reporting period, as well as disclosure of any contingent assets or liabilities. Actual results could differ from these estimates.

Investment Valuation and Income Recognition - The Plan's investments in shares of registered investment companies, pooled separate accounts, and non-benefit responsive fixed annuity contracts are stated at fair value (*Note 4*). 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance companies.

The Plan's investment in fully benefit-responsive fixed annuity contracts are reported at contract value. Contract value is the relevant measure for fully benefit-responsive contracts because this is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. See *Note 5* for further discussion of fixed annuity contracts.

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

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related expenses are recorded as administrative fees and are expensed when they are incurred. No allowance for credit losses has been recorded. If a participant ceases to make loan repayments, and the Plan Administrator deems the participant to be in default, the receivable balance is reduced and a benefit payment is recorded.

Benefits Paid to Participants - Benefits are recorded when paid. At June 30, 2023, there were no benefits processed and approved for payment, but not paid.

Expenses - Substantially all administrative expenses are paid by the Organization and are excluded from these financial statements. Certain administration and asset fees are paid by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent Events - Management has evaluated subsequent events through April 8, 2024, the date the financial statements were available to be issued.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

3. Certified Investments

Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedule was obtained by management and agreed to or derived from information certified as complete and accurate by Variable Annuity Life Insurance Company and Newport Trust Company, LLC. Such information was as follows:

As of June 30:	2023	2022
Investments, at fair value	\$ 2,702,986	\$ 1,982,310
Investments in fully benefit-responsive investment contracts, at contract value	238,050	154,298
Notes receivable from participants	1,154	-
For the year ended June 30, 2023:		
Net appreciation in fair value of investments		\$ 270,796
Interest and dividend income		8,899

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 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets 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; and
- Inputs 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 the full term of the asset or liability.

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

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used during the years ended June 30, 2023 and 2022.

Following is a description of the valuation methodology used for assets measured at fair value on a recurring basis:

Shares of registered investment companies - Valued at the daily closing prices provided by Newport and American Funds. 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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts - Pooled separate accounts are valued at the net asset value per unit as provided by VALIC. The net asset values are used as a practical expedient to estimate the fair value, and are based on the fair value of the underlying investments less liabilities. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure securities liquidations are carried out in an orderly business manner.

Fixed annuity contracts - Investments in VALIC Fixed Account Plus are non benefit-responsive fixed annuity contracts reported at contract value, which approximates fair value. As these investments are contract-based, observable prices for identical or similar investments do not exist and, accordingly, these investments are valued using unobservable inputs (Level 3). The contract value of the VALIC Fixed Account Plus equals the accumulated cash contributions and interest credited to the contracts, less any withdrawals. Contract value is deemed to approximate fair value for these contracts based on observation of recent participant investments at contract value and by comparison of historical and current yields of highly rated long-term corporate bonds to historical and current crediting interest rates of the contracts, taking into consideration the liquidity restrictions applicable to the contracts.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN**Notes to Financial Statements - Continued****4. Fair Value Measurements - Continued**

The following table sets forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of June 30:

2023	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 252,110	\$ -	\$ -	\$ 252,110
Fixed annuity contracts	<u>-</u>	<u>-</u>	<u>265,879</u>	<u>265,879</u>
Total assets in the fair value hierarchy	<u>\$ 252,110</u>	<u>\$ -</u>	<u>\$ 265,879</u>	517,989
Pooled separate accounts measured at NAV (practical expedient)				<u>2,399,001</u>
Investments at fair value				<u>\$ 2,916,990</u>
2022	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 178,612	\$ -	\$ -	\$ 178,612
Fixed annuity contracts	<u>-</u>	<u>-</u>	<u>236,078</u>	<u>236,078</u>
Total assets in the fair value hierarchy	<u>\$ 178,612</u>	<u>\$ -</u>	<u>\$ 236,078</u>	414,690
Pooled separate accounts measured at NAV (practical expedient)				<u>1,746,232</u>
Investments at fair value				<u>\$ 2,160,922</u>

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

The table below sets forth a summary of changes in fair value of the Plan's Level 3 assets for the years ended June 30, 2023:

Purchases	\$ 32,828
Sales	6,239
Transfers in	23,950
Transfers out	24,836

The following table sets forth additional disclosures for the fair value measurements of investments in certain entities that calculate net asset value per share (or its equivalent) as of June 30:

Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
2023				
Pooled separate accounts	\$ 2,399,001	\$ -	Daily	None
2022				
Pooled separate accounts	\$ 1,746,232	\$ -	Daily	None

The investment objective of the VALIC pooled separate accounts is to lower the costs to investors through economies of scale available by combining the assets of multiple investors, to provide daily liquidity, and to provide better diversification. Each investor owns a participating interest that is calculated in units and represents its portion of the holdings of the fund.

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of value for those inputs at June 30:

Instrument	Fair Value	Valuation Technique	Unobservable Inputs	Range Input Value (Weighted Average)
2023				
Fixed annuity contracts	\$ 265,879	Discounted cash flows	Risk-adjusted discount rate applied	1.43 - 3.25%
2022				
Fixed annuity contracts	\$ 236,078	Discounted cash flows	Risk-adjusted discount rate applied	1.43 - 3%

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

5. Fixed Annuity Contracts (Unaudited)

The Plan has entered into certain fixed annuity contracts issued by VALIC. VALIC maintains these contracts in its general account. These contracts meet the fully benefit-responsive investment contract criteria and therefore are reported at contract value in the accompanying statements of net assets available for benefits. The account is credited with contributions and earnings on the underlying investment and charged for withdrawals and administrative expenses.

The contracts provide specified interest rates, which are guaranteed by VALIC. Participant accounts that include these contracts are credited by the applicable specified interest rate. VALIC is contractually obligated to repay the principal and interest from its general account or its other assets. There are no reserves against contract value for credit risk of VALIC. Guaranteed interest rates credited to participant accounts are set by VALIC and are based on a formula agreed upon with the issuer. Rates are periodically reviewed by VALIC for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (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 deletion 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) the premature termination of the contract. The Plan Administrator does not believe any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following: (1) an uncured violation of the Plan's investment guidelines; (2) a breach of material obligation under the contract; (3) a material misrepresentation; or (4) a material amendment to the agreements without the consent of the issuer.

The fixed annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party 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.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

6. Transactions with Parties-in-Interest

The Organization is the Plan sponsor and administrator and pays certain administrative costs, including accounting, legal, and consulting fees, on behalf of the Plan.

VALIC, Newport, and American Funds, who serve as custodians of the Plan, manage certain Plan investments. These investments and investment transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments.

Participants in the Plan are permitted to borrow funds from their vested balance at Newport as described in *Note 1*. In addition, participants in the Plan may pledge their account balance in order to secure a plan loan from VALIC as described in *Note 1*. These transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest earned are described in *Note 2*.

7. Plan Termination

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. However, no such action may deprive any participant or beneficiary under the plan of any vested right.

8. Income Tax Status

The Plan is utilizing a volume submitter 403(b) plan document and is relying on the volume submitter 403(b) plan's opinion letter from the Internal Revenue Service (IRS) dated March 31, 2017, which states the volume submitter document satisfies the applicable provisions of the Internal Revenue Code (IRC). Although the Plan has been amended since then, the Plan Administrator believes the Plan is currently designed and being operated in compliance with applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2023 and 2022, there are no uncertain positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

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 risk. 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 changes in the values of investment securities will occur in the near-term and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

10. Reconciliation of Financial Statements to Schedule H of Form 5500

Deemed distributions of plan loans are recorded on Form 5500 upon default by the participant; such amounts continue to be reported as investments in the financial statements until the participant's termination and actual distribution from the Plan.

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 at June 30:

	2023	2022
Net assets available for benefits per the financial statements	\$ 3,156,194	\$ 2,315,220
Stale dated distribution checks	(2,801)	(1,508)
Deemed loans between the custodian and participants	<u>(26,794)</u>	<u>(22,376)</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 3,126,599</u></u>	<u><u>\$ 2,291,336</u></u>

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

10. Reconciliation of Financial Statements to Schedule H of Form 5500 - Continued

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended June 30, 2023, to the net increase per Schedule H of Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 840,974
Change in stale dated distribution checks	(1,293)
Change in deemed loans	<u>(4,418)</u>
Net increase in net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 835,263</u></u>

**CLATSOP BEHAVIORAL HEALTHCARE
403(B) PLAN**

Supplemental Schedule

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited)**

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	**	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value		Cost	Current Value
*	VALIC Fixed Account Plus	Fixed annuity contracts		\$	265,879
*	VALIC Loan Collateral Fund	Fixed annuity contracts			64,962
*	VALIC Loan Escrow Fund	Fixed annuity contracts			456
*	VALIC Short Term Fixed Account	Fixed annuity contracts			172,632
*	VALIC Aggressive Growth Lifestyle	Pooled separate account			116,595
*	VALIC Ariel Appreciation Fund	Pooled separate account			11,745
*	VALIC Ariel Fund	Pooled separate account			18,525
*	VALIC Core Bond Fund	Pooled separate account			83,115
*	VALIC Dividend Value	Pooled separate account			8,341
*	VALIC Emerging Economies	Pooled separate account			95,229
*	VALIC Global Real Estate Fund	Pooled separate account			28,885
*	VALIC Global Strategy	Pooled separate account			333
*	VALIC Government Securities Fund	Pooled separate account			5,540
*	VALIC Growth Fund	Pooled separate account			505
*	VALIC GS VIT Government MM Fund	Pooled separate account			26,786
*	VALIC High Yield Bond Fund	Pooled separate account			15,452
*	VALIC Inflation Protected Fund	Pooled separate account			12,030
*	VALIC International Government Bond	Pooled separate account			3
*	VALIC International Growth Fund	Pooled separate account			13,333
*	VALIC International Value Fund	Pooled separate account			57,600
*	VALIC International Equities Fund	Pooled separate account			204,898
*	VALIC International Opportunities Fund	Pooled separate account			59,401
*	VALIC Socially Responsible Fund	Pooled separate account			23,897
*	VALIC Large Capital Growth	Pooled separate account			30,941
*	VALIC Mid Cap Index Fund	Pooled separate account			155,304
*	VALIC Mid Cap Strategic Growth	Pooled separate account			19,728
*	VALIC Mid Cap Value Fund	Pooled separate account			107,521
*	VALIC Moderate Growth Lifestyle	Pooled separate account			116,530
*	VALIC NASDAQ-100(R) Index Fund	Pooled separate account			89,588
*	VALIC Science & Technology Fund	Pooled separate account			118,612
	Carried forward				\$ 1,924,366

* Party-in-interest

** Not required for participant directed investments

Note: This schedule was derived from data certified in part by Variable Annuity Life Insurance Company and Newport Trust Company, LLC.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Schedule H Line 4i - Schedule of Assets (Held at End of Year) (Unaudited) - Continued

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	**	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
	Brought forward			\$ 1,924,366	
*	VALIC Small Cap Index Fund	Pooled separate account		27,556	
*	VALIC Small Cap Special Value Fund	Pooled separate account		4,507	
*	VALIC Small Cap Value Fund	Pooled separate account		29,601	
*	VALIC Stock Index Fund	Pooled separate account		182,161	
*	VALIC Systemic Core Fund	Pooled separate account		1,274	
*	VALIC Systemic Growth Fund	Pooled separate account		235,062	
*	VALIC T Rowe Price Retirement 2025	Pooled separate account		609	
*	VALIC T Rowe Price Retirement 2030	Pooled separate account		11,584	
*	VALIC T Rowe Price Retirement 2035	Pooled separate account		23,028	
*	VALIC T Rowe Price Retirement 2040	Pooled separate account		97,198	
*	VALIC T Rowe Price Retirement 2045	Pooled separate account		6,962	
*	VALIC T Rowe Price Retirement 2050	Pooled separate account		568	
*	VALIC T Rowe Price Retirement 2055	Pooled separate account		9,427	
*	VALIC T Rowe Price Retirement 2060	Pooled separate account		8,750	
*	VALIC US Socially Responsible Fund	Pooled separate account		119,948	
*	VALIC Lifestrategy Growth	Pooled separate account		101	
*	VALIC Vanguard LT Inv-Grade Fund	Pooled separate account		861	
*	VALIC Vanguard Wellington Fund	Pooled separate account		54,266	
*	VALIC Vanguard Windsor II	Pooled separate account		159,396	
*	VALIC VC I Conserv Growth Lifestyle	Pooled separate account		5,705	
*	American Mutual Fund	Registered investment companies		125,538	
*	American Balanced Fund	Registered investment companies		18,845	
*	The Bond Fund of America	Registered investment companies		7,614	
*	Capital World Growth and Income Fund	Registered investment companies		6,829	
*	New Perspective Fund	Registered investment companies		10,817	
*	Washington Mutual Investors Fund	Registered investment companies		11,821	
*	AF U.S. Government Money Market	Registered investment companies		3,160	
*	AMCAP Fund	Registered investment companies		4,314	
				\$ 3,091,868	

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited) - Continued**

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	** (d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Brought forward			\$ 3,091,868
*	EuroPacific Growth Fund	Registered investment companies		1,973
*	The Growth Fund of America	Registered investment companies		23,093
*	Vanguard Target Retirement 2025	Registered investment companies		1,538
*	Vanguard Target Retirement 2030	Registered investment companies		13,743
*	Vanguard Target Retirement 2035	Registered investment companies		9,078
*	Vanguard Target Retirement 2045	Registered investment companies		7,298
*	Vanguard Target Retirement 2055	Registered investment companies		250
*	Vanguard Target Retirement 2065	Registered investment companies		506
*	Vanguard Target Retirement Income	Registered investment companies		<u>5,693</u>
	Total investments			3,155,040
		Interest rate of 9 percent with a maturity date of April 2024	-0-	<u>1,154</u>
				<u><u>\$ 3,156,194</u></u>

3a Plan administrator's name and address ☒ 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	5 150
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) 122
a(2) Total number of active participants at the end of the plan year	6a(2) 127
b Retired or separated participants receiving benefits	6b 3
c Other retired or separated participants entitled to future benefits	6c 42
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 172
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 172
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 154
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
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:
 2L 2M

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) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **1 A** (Insurance Information)
- (4) ☐ **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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT	B Three-digit plan number (PN) ► 001	
C Plan sponsor's name as shown on line 2a of Form 5500 Clatsop Behavioral Healthcare	D Employer Identification Number (EIN) 93-0513669	

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.
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1 Coverage Information:

(a) Name of insurance carrier The Variable Annuity Life Insurance Co.
--

(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
74-1625348	70238	66955	147	07/01/2022	06/30/2023

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 12,664	(b) Total amount of fees paid 0

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 HELLAND, TERANCE R 2929 Allen Parkway Houston TX 77019	

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12,111			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid TEAM, CLIENT SUPPORT 2929 Allen Parkway Houston TX 77019	
--	--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
257			3

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

DE LA CRUZ, ELKE
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
167			3

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

FERGUSON, JAMES G
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
71			3

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

ADMIN251003, REC
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20			3

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

MCKEE, TODD
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19			3

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

KIMBLE, GEORGE
2929 Allen Parkway

Houston TX 77019

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19			3

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	438,511
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	2,464,418

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. Specify nature of costs ▶	6d	

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	350,071
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c Additions: (1) Contributions deposited during the year	7c(1)	40,039	
(2) Dividends and credits.....	7c(2)	0	
(3) Interest credited during the year.....	7c(3)	7,524	
(4) Transferred from separate account.....	7c(4)	83,003	
(5) Other (specify below)..... ▶	7c(5)		

(6) Total additions	7c(6)	130,566
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d Total of balance and additions (add lines 7b and 7c(6))	7d	480,637
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	7,832	
(2) Administration charge made by carrier.....	7e(2)		
(3) Transferred to separate account.....	7e(3)	33,787	
(4) Other (specify below).....	7e(4)	507	

▶ Contract Surrender Charges

(5) Total deductions	7e(5)	42,126
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f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	438,511
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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)	0
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)	0
(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)	0
(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. Specify nature of costs.	10b	

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 H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 Clatsop Behavioral Healthcare		D Employer Identification Number (EIN) 93-0513669

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)		
(2) Participant contributions.....	1b(2)		
(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)	17,930	39,777
(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)	1,923,335	2,648,310
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	350,071	438,511
(15) Other.....	1c(15)	0	1

		(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	2, 291, 336	3, 126, 599

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 through 1j).....	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	2, 291, 336	3, 126, 599
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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)	296, 903	
(B) Participants	2a(1)(B)	336, 559	
(C) Others (including rollovers).....	2a(1)(C)	5, 194	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		638, 656
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)	607	
(F) Other	2b(1)(F)	7, 525	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		8, 132
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		0
(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)		0
(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)		0

		(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)		289,363
c Other income.....	2c		241
d Total income. Add all income amounts in column (b) and enter total.....	2d		936,392
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	87,998	
(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)		87,998
f Corrective distributions (see instructions).....	2f		342
g Certain deemed distributions of participant loans (see instructions).....	2g		7,950
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	4,839	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4,839
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		101,129
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		835,263
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) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: Hoffman, Stewart & Schmidt P.C.

(2) EIN: 93-0743240

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:

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.).....

	Yes	No	Amount
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?	X		300,000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
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?		X	
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.)	X		
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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			
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan 403B RETIREMENT		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 Clatsop Behavioral Healthcare		D Employer Identification Number (EIN) 93-0513669
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 0
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): 74-1625348 95-6817943		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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 _____

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Go to www.irs.gov/Form5558 for the latest information.

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) <u>Clatsop Behavioral Healthcare</u> Number, street, and room or suite no. (If a P.O. box, see instructions) <u>65 North Highway 101 Suite 204</u> City or town, state, and ZIP code <u>Warrenton, OR 97146</u>	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) <u>93-0513669</u> Social security number (SSN) (9 digits XXX-XX-XXXX)				
C	Plan name <u>403B RETIREMENT</u>	Plan number	Plan year ending— MM	DD	YYYY
		0 0 1	06	30	2023

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part I, C above.
- 2 I request an extension of time until 04 / 15 /2024 to file Form 5500 series. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until 04 / 15 /2024 to file Form 8955-SSA. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested; and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the 3rd month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4 I request an extension of time until ____/____/____ to file Form 5330.
You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ▶ a

b Enter the payment amount attached **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶ c

5 State in detail why you need the extension:

[illegible]

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ►

Name of Plan:			
▶ 403B RETIREMENT			
Employer Identification Number:▶		93-0513669	
For plan year (beginning/ending):▶		07/01/2022 - 06/30/2023	Plan number:▶ 001

[illegible]

**CLATSOP BEHAVIORAL HEALTHCARE
403(B) PLAN**

FINANCIAL STATEMENTS

Year Ended June 30, 2023

and

Supplemental Schedule

with

Independent Auditors' Report

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
Supplemental Schedule	
Schedule H Line 4a - Schedule of Assets (Held at End of Year) (Unaudited)	17

Independent Auditors' Report

Plan Administrator
Clatsop Behavioral Healthcare 403(B) Plan

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

We were engaged to perform an audit of the financial statements of Clatsop Behavioral Healthcare 403(B) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended June 30, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of June 30, 2023 and 2022, and for the year ended June 30, 2023, stating that the certified investment information, as described in *Note 3* to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the accompanying financial statements of the Plan. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

The Plan has not maintained sufficient accounting records and supporting documents relating to certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

Further, as described in *Note 2* to the financial statements, the Plan has excluded from investments in the accompanying statements of net assets available for benefits certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009, as permitted by the DOL's Field Assistance Bulletin No. 2009-02, *Annual Reporting Requirements for 403(b) Plans*. The investment income and distributions related to such accounts have also been excluded from the accompanying statement of changes in net assets available for benefits. The amount of these excluded annuity contracts and custodial accounts and the related income and distributions are not reasonably determinable. Accounting principles generally accepted in the United States of America require that these accounts and the related income and distributions be included in the accompanying financial statements.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Plan's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditors' report. However, because of the matters described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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 audit.

Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of June 30, 2023, 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. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, it is inappropriate to and we do not express an opinion on this supplemental schedule.

Hoffman, Stewart & Schmidt, P.C.

Lake Oswego, Oregon
April 8, 2024

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Statements of Net Assets Available for Benefits

June 30,	2023	2022
Assets:		
Investments, at fair value <i>(Notes 3 and 4)</i>	\$ 2,916,990	\$ 2,160,922
Investment in fully benefit-responsive investment contracts, at contract value <i>(Notes 3 and 5)</i>	238,050	154,298
Notes receivable from participants <i>(Note 3)</i>	<u>1,154</u>	<u>-</u>
Net assets available for benefits	<u>\$ 3,156,194</u>	<u>\$ 2,315,220</u>

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

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended June 30, 2023

Additions:

Contributions:

Employer	\$ 296,904
Participants	336,558
Rollovers	5,194

Total contributions	638,656
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Investment income:

Net appreciation in fair value of investments	289,396
Interest and dividend income	8,899

Total investment income <i>(Note 3)</i>	298,295
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Other income	241
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Total additions	937,192
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Deductions:

Benefits paid to participants	91,380
Administrative fees	4,838

Total deductions	96,218
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Net increase in net assets available for benefits	840,974
--	----------------

Net assets available for benefits, beginning of year	2,315,220
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Net assets available for benefits, end of year	\$ 3,156,194
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The accompanying notes are an integral part of the financial statements.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements

1. Plan Description

The following brief description of the Clatsop Behavioral Healthcare 403(B) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - All permissible employees of Clatsop Behavioral Healthcare (the Organization), the Plan Sponsor, as defined in accordance with the universal availability standards, are eligible to participate in the Plan upon hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan Administrator is responsible for oversight of the Plan. The Plan Administrator determines the appropriateness of the Plan's investment offerings and monitors investment performance.

The custodians of the Plan are Variable Annuity Life Insurance Company (VALIC), Newport Trust Company, LLC (Newport), and American Funds. All participant account balances are held by VALIC, Newport, and American Funds. The participant directs the investment of all contributions and earnings thereon and may change their investment directive at any time.

Eligibility - Employees eligible to participate in the employer non-elective contributions are those who have completed one year of service, as defined in the Plan document. Entry dates are the first day of the month after meeting the eligibility requirement.

Contributions - Each year participants may contribute up to 100 percent of their annual pre-tax compensation, as defined in the Plan, subject to statutory limits. Participants who have attained age 50 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 (rollover). The Organization makes a non-elective contribution equal to 5 percent of participant compensation for employees covered by a collective bargaining agreement and 6 percent of participant compensation for all other employees. The employer non-elective contribution was \$296,904 for the year ended June 30, 2023.

Participant Accounts - Each participant's account is credited with the participant's contributions, as well as allocations of the Organization's non-elective contribution and Plan earnings. Deducted from each participant's account are any distributions made to the participant and an allocation of administrative expenses that are paid by the Plan. Allocations of administrative expenses are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

1. Plan Description - Continued

Vesting - Participants are immediately vested in their contributions and the employer non-elective contribution plus actual earnings on those contributions.

Notes Receivable from Participants - Participants may borrow from their accounts up to 50 percent of their vested account balances, but not in excess of \$50,000, through Newport. Loans are secured by the remaining vested balance of the participant's account and bear a fixed interest rate as determined by the Plan Administrator. The maximum loan term is five years. Principal and interest payments are due in equal monthly payments. At June 30, 2023, the interest rate on the outstanding loan was 9 percent and the loan matures in April 2024.

Plan Loans - Participants may pledge their vested account balances as collateral in order to secure a loan from VALIC. Under this arrangement, the loan is between the Plan participant and VALIC, and no amounts are withdrawn from Plan assets. Principal and interest are paid ratably through an arrangement between the participant and VALIC. At June 30, 2023 and 2022, total Plan assets pledged as collateral for plan loans were \$65,417 and \$40,305, respectively.

Payment of Benefits - Upon attaining normal retirement age of 65, termination of service, death, or disability, a participant may elect to receive a lump-sum distribution of the entire vested account balance or, at the participant's election, in periodic installments. Terminated participants whose account balance is between \$1,000 and \$5,000 will be automatically rolled into a rollover Individual Retirement Account (IRA). Terminated participants whose account balance is less than \$1,000 will automatically receive a lump-sum distribution. Hardship distributions are available only for the purpose of meeting immediate and heavy financial needs.

2. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Plan's financial statements do not present information regarding investments in certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. The Plan Administrator has elected to exclude those contracts, accounts and related activity from the Plan's financial statements for the purposes of the annual reporting requirements of ERISA in accordance with the transitional relief provided by the Department of Labor (DOL)'s Field Assistance Bulletin 2009-02, *Annual Reporting Requirements for 403(b) Plans*. Presentation of this information is required by GAAP. The effects of this GAAP departure on the financial statements are not reasonably determinable.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

2. Summary of Significant Accounting Policies - Continued

Use of Estimates - The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect reported amounts of net assets at the date of the financial statements, and the reported amounts of additions to and deductions from net assets available for benefits during the reporting period, as well as disclosure of any contingent assets or liabilities. Actual results could differ from these estimates.

Investment Valuation and Income Recognition - The Plan's investments in shares of registered investment companies, pooled separate accounts, and non-benefit responsive fixed annuity contracts are stated at fair value (*Note 4*). 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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance companies.

The Plan's investment in fully benefit-responsive fixed annuity contracts are reported at contract value. Contract value is the relevant measure for fully benefit-responsive contracts because this is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. See *Note 5* for further discussion of fixed annuity contracts.

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

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related expenses are recorded as administrative fees and are expensed when they are incurred. No allowance for credit losses has been recorded. If a participant ceases to make loan repayments, and the Plan Administrator deems the participant to be in default, the receivable balance is reduced and a benefit payment is recorded.

Benefits Paid to Participants - Benefits are recorded when paid. At June 30, 2023, there were no benefits processed and approved for payment, but not paid.

Expenses - Substantially all administrative expenses are paid by the Organization and are excluded from these financial statements. Certain administration and asset fees are paid by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent Events - Management has evaluated subsequent events through April 8, 2024, the date the financial statements were available to be issued.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

3. Certified Investments

Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedule was obtained by management and agreed to or derived from information certified as complete and accurate by Variable Annuity Life Insurance Company and Newport Trust Company, LLC. Such information was as follows:

As of June 30:	2023	2022
Investments, at fair value	\$ 2,702,986	\$ 1,982,310
Investments in fully benefit-responsive investment contracts, at contract value	238,050	154,298
Notes receivable from participants	1,154	-
For the year ended June 30, 2023:		
Net appreciation in fair value of investments		\$ 270,796
Interest and dividend income		8,899

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 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets 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; and
- Inputs 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 the full term of the asset or liability.

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

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used during the years ended June 30, 2023 and 2022.

Following is a description of the valuation methodology used for assets measured at fair value on a recurring basis:

Shares of registered investment companies - Valued at the daily closing prices provided by Newport and American Funds. 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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts - Pooled separate accounts are valued at the net asset value per unit as provided by VALIC. The net asset values are used as a practical expedient to estimate the fair value, and are based on the fair value of the underlying investments less liabilities. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure securities liquidations are carried out in an orderly business manner.

Fixed annuity contracts - Investments in VALIC Fixed Account Plus are non benefit-responsive fixed annuity contracts reported at contract value, which approximates fair value. As these investments are contract-based, observable prices for identical or similar investments do not exist and, accordingly, these investments are valued using unobservable inputs (Level 3). The contract value of the VALIC Fixed Account Plus equals the accumulated cash contributions and interest credited to the contracts, less any withdrawals. Contract value is deemed to approximate fair value for these contracts based on observation of recent participant investments at contract value and by comparison of historical and current yields of highly rated long-term corporate bonds to historical and current crediting interest rates of the contracts, taking into consideration the liquidity restrictions applicable to the contracts.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of June 30:

2023	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 252,110	\$ -	\$ -	\$ 252,110
Fixed annuity contracts	<u>-</u>	<u>-</u>	<u>265,879</u>	<u>265,879</u>
Total assets in the fair value hierarchy	<u>\$ 252,110</u>	<u>\$ -</u>	<u>\$ 265,879</u>	517,989
Pooled separate accounts measured at NAV (practical expedient)				<u>2,399,001</u>
Investments at fair value				<u>\$ 2,916,990</u>
2022	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 178,612	\$ -	\$ -	\$ 178,612
Fixed annuity contracts	<u>-</u>	<u>-</u>	<u>236,078</u>	<u>236,078</u>
Total assets in the fair value hierarchy	<u>\$ 178,612</u>	<u>\$ -</u>	<u>\$ 236,078</u>	414,690
Pooled separate accounts measured at NAV (practical expedient)				<u>1,746,232</u>
Investments at fair value				<u>\$ 2,160,922</u>

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

4. Fair Value Measurements - Continued

The table below sets forth a summary of changes in fair value of the Plan's Level 3 assets for the years ended June 30, 2023:

Purchases	\$ 32,828
Sales	6,239
Transfers in	23,950
Transfers out	24,836

The following table sets forth additional disclosures for the fair value measurements of investments in certain entities that calculate net asset value per share (or its equivalent) as of June 30:

Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
2023				
Pooled separate accounts	\$ 2,399,001	\$ -	Daily	None
2022				
Pooled separate accounts	\$ 1,746,232	\$ -	Daily	None

The investment objective of the VALIC pooled separate accounts is to lower the costs to investors through economies of scale available by combining the assets of multiple investors, to provide daily liquidity, and to provide better diversification. Each investor owns a participating interest that is calculated in units and represents its portion of the holdings of the fund.

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of value for those inputs at June 30:

Instrument	Fair Value	Valuation Technique	Unobservable Inputs	Range Input Value (Weighted Average)
2023				
Fixed annuity contracts	\$ 265,879	Discounted cash flows	Risk-adjusted discount rate applied	1.43 - 3.25%
2022				
Fixed annuity contracts	\$ 236,078	Discounted cash flows	Risk-adjusted discount rate applied	1.43 - 3%

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

5. Fixed Annuity Contracts (Unaudited)

The Plan has entered into certain fixed annuity contracts issued by VALIC. VALIC maintains these contracts in its general account. These contracts meet the fully benefit-responsive investment contract criteria and therefore are reported at contract value in the accompanying statements of net assets available for benefits. The account is credited with contributions and earnings on the underlying investment and charged for withdrawals and administrative expenses.

The contracts provide specified interest rates, which are guaranteed by VALIC. Participant accounts that include these contracts are credited by the applicable specified interest rate. VALIC is contractually obligated to repay the principal and interest from its general account or its other assets. There are no reserves against contract value for credit risk of VALIC. Guaranteed interest rates credited to participant accounts are set by VALIC and are based on a formula agreed upon with the issuer. Rates are periodically reviewed by VALIC for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (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 deletion 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) the premature termination of the contract. The Plan Administrator does not believe any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following: (1) an uncured violation of the Plan's investment guidelines; (2) a breach of material obligation under the contract; (3) a material misrepresentation; or (4) a material amendment to the agreements without the consent of the issuer.

The fixed annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party 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.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

6. Transactions with Parties-in-Interest

The Organization is the Plan sponsor and administrator and pays certain administrative costs, including accounting, legal, and consulting fees, on behalf of the Plan.

VALIC, Newport, and American Funds, who serve as custodians of the Plan, manage certain Plan investments. These investments and investment transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments.

Participants in the Plan are permitted to borrow funds from their vested balance at Newport as described in *Note 1*. In addition, participants in the Plan may pledge their account balance in order to secure a plan loan from VALIC as described in *Note 1*. These transactions qualify as party-in-interest transactions. Notes receivable from participants and the related interest earned are described in *Note 2*.

7. Plan Termination

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. However, no such action may deprive any participant or beneficiary under the plan of any vested right.

8. Income Tax Status

The Plan is utilizing a volume submitter 403(b) plan document and is relying on the volume submitter 403(b) plan's opinion letter from the Internal Revenue Service (IRS) dated March 31, 2017, which states the volume submitter document satisfies the applicable provisions of the Internal Revenue Code (IRC). Although the Plan has been amended since then, the Plan Administrator believes the Plan is currently designed and being operated in compliance with applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2023 and 2022, there are no uncertain positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

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 risk. 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 changes in the values of investment securities will occur in the near-term and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

10. Reconciliation of Financial Statements to Schedule H of Form 5500

Deemed distributions of plan loans are recorded on Form 5500 upon default by the participant; such amounts continue to be reported as investments in the financial statements until the participant's termination and actual distribution from the Plan.

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 at June 30:

	2023	2022
Net assets available for benefits per the financial statements	\$ 3,156,194	\$ 2,315,220
Stale dated distribution checks	(2,801)	(1,508)
Deemed loans between the custodian and participants	<u>(26,794)</u>	<u>(22,376)</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 3,126,599</u></u>	<u><u>\$ 2,291,336</u></u>

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Notes to Financial Statements - Continued

10. Reconciliation of Financial Statements to Schedule H of Form 5500 - Continued

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended June 30, 2023, to the net increase per Schedule H of Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 840,974
Change in stale dated distribution checks	(1,293)
Change in deemed loans	<u>(4,418)</u>
Net increase in net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 835,263</u></u>

**CLATSOP BEHAVIORAL HEALTHCARE
403(B) PLAN**

Supplemental Schedule

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Schedule H Line 4i - Schedule of Assets (Held at End of Year) (Unaudited)

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	**	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
*	VALIC Fixed Account Plus	Fixed annuity contracts	\$	265,879	
*	VALIC Loan Collateral Fund	Fixed annuity contracts		64,962	
*	VALIC Loan Escrow Fund	Fixed annuity contracts		456	
*	VALIC Short Term Fixed Account	Fixed annuity contracts		172,632	
*	VALIC Aggressive Growth Lifestyle	Pooled separate account		116,595	
*	VALIC Ariel Appreciation Fund	Pooled separate account		11,745	
*	VALIC Ariel Fund	Pooled separate account		18,525	
*	VALIC Core Bond Fund	Pooled separate account		83,115	
*	VALIC Dividend Value	Pooled separate account		8,341	
*	VALIC Emerging Economies	Pooled separate account		95,229	
*	VALIC Global Real Estate Fund	Pooled separate account		28,885	
*	VALIC Global Strategy	Pooled separate account		333	
*	VALIC Government Securities Fund	Pooled separate account		5,540	
*	VALIC Growth Fund	Pooled separate account		505	
*	VALIC GS VIT Government MM Fund	Pooled separate account		26,786	
*	VALIC High Yield Bond Fund	Pooled separate account		15,452	
*	VALIC Inflation Protected Fund	Pooled separate account		12,030	
*	VALIC International Government Bond	Pooled separate account		3	
*	VALIC International Growth Fund	Pooled separate account		13,333	
*	VALIC International Value Fund	Pooled separate account		57,600	
*	VALIC International Equities Fund	Pooled separate account		204,898	
*	VALIC International Opportunities Fund	Pooled separate account		59,401	
*	VALIC Socially Responsible Fund	Pooled separate account		23,897	
*	VALIC Large Capital Growth	Pooled separate account		30,941	
*	VALIC Mid Cap Index Fund	Pooled separate account		155,304	
*	VALIC Mid Cap Strategic Growth	Pooled separate account		19,728	
*	VALIC Mid Cap Value Fund	Pooled separate account		107,521	
*	VALIC Moderate Growth Lifestyle	Pooled separate account		116,530	
*	VALIC NASDAQ-100(R) Index Fund	Pooled separate account		89,588	
*	VALIC Science & Technology Fund	Pooled separate account		118,612	
	Carried forward			\$ 1,924,366	

* Party-in-interest

** Not required for participant directed investments

Note: This schedule was derived from data certified in part by Variable Annuity Life Insurance Company and Newport Trust Company, LLC.

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

Schedule H Line 4i - Schedule of Assets (Held at End of Year) (Unaudited) - Continued

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	**	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
	Brought forward			\$ 1,924,366	
*	VALIC Small Cap Index Fund	Pooled separate account		27,556	
*	VALIC Small Cap Special Value Fund	Pooled separate account		4,507	
*	VALIC Small Cap Value Fund	Pooled separate account		29,601	
*	VALIC Stock Index Fund	Pooled separate account		182,161	
*	VALIC Systemic Core Fund	Pooled separate account		1,274	
*	VALIC Systemic Growth Fund	Pooled separate account		235,062	
*	VALIC T Rowe Price Retirement 2025	Pooled separate account		609	
*	VALIC T Rowe Price Retirement 2030	Pooled separate account		11,584	
*	VALIC T Rowe Price Retirement 2035	Pooled separate account		23,028	
*	VALIC T Rowe Price Retirement 2040	Pooled separate account		97,198	
*	VALIC T Rowe Price Retirement 2045	Pooled separate account		6,962	
*	VALIC T Rowe Price Retirement 2050	Pooled separate account		568	
*	VALIC T Rowe Price Retirement 2055	Pooled separate account		9,427	
*	VALIC T Rowe Price Retirement 2060	Pooled separate account		8,750	
*	VALIC US Socially Responsible Fund	Pooled separate account		119,948	
*	VALIC Lifestrategy Growth	Pooled separate account		101	
*	VALIC Vanguard LT Inv-Grade Fund	Pooled separate account		861	
*	VALIC Vanguard Wellington Fund	Pooled separate account		54,266	
*	VALIC Vanguard Windsor II	Pooled separate account		159,396	
*	VALIC VC I Conserv Growth Lifestyle	Pooled separate account		5,705	
*	American Mutual Fund	Registered investment companies		125,538	
*	American Balanced Fund	Registered investment companies		18,845	
*	The Bond Fund of America	Registered investment companies		7,614	
*	Capital World Growth and Income Fund	Registered investment companies		6,829	
*	New Perspective Fund	Registered investment companies		10,817	
*	Washington Mutual Investors Fund	Registered investment companies		11,821	
*	AF U.S. Government Money Market	Registered investment companies		3,160	
*	AMCAP Fund	Registered investment companies		4,314	
				\$ 3,091,868	

CLATSOP BEHAVIORAL HEALTHCARE 403(B) PLAN

**Schedule H Line 4i - Schedule of Assets
(Held at End of Year) (Unaudited) - Continued**

June 30, 2023

Plan Sponsor: Clatsop Behavioral Healthcare

Plan Number: 001

EIN: 93-0513669

(a)	(b)	(c)	** (d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Brought forward			\$ 3,091,868
* EuroPacific Growth Fund		Registered investment companies		1,973
* The Growth Fund of America		Registered investment companies		23,093
* Vanguard Target Retirement 2025		Registered investment companies		1,538
* Vanguard Target Retirement 2030		Registered investment companies		13,743
* Vanguard Target Retirement 2035		Registered investment companies		9,078
* Vanguard Target Retirement 2045		Registered investment companies		7,298
* Vanguard Target Retirement 2055		Registered investment companies		250
* Vanguard Target Retirement 2065		Registered investment companies		506
* Vanguard Target Retirement Income		Registered investment companies		<u>5,693</u>
	Total investments			3,155,040
* Notes receivable from participants		Interest rate of 9 percent with a maturity date of April 2024	-0-	<u>1,154</u>
				<u><u>\$ 3,156,194</u></u>

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Go to www.irs.gov/Form5558 for the latest information.

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) <u>Clatsop Behavioral Healthcare</u> Number, street, and room or suite no. (If a P.O. box, see instructions) <u>65 North Highway 101 Suite 204</u> City or town, state, and ZIP code <u>Warrenton, OR 97146</u>	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) <u>93-0513669</u> Social security number (SSN) (9 digits XXX-XX-XXXX)																	
C	Plan name			Plan year ending— <table border="1"> <thead> <tr> <th colspan="3">Plan number</th> <th>MM</th> <th>DD</th> <th>YYYY</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0</td> <td>1</td> <td>06</td> <td>30</td> <td>2023</td> </tr> </tbody> </table>			Plan number			MM	DD	YYYY	0	0	1	06	30	2023
Plan number			MM	DD	YYYY													
0	0	1	06	30	2023													
<u>403B RETIREMENT</u>																		

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part I, C above.
- 2 I request an extension of time until 04 / 15 /2024 to file Form 5500 series. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until 04 / 15 /2024 to file Form 8955-SSA. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested; and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the 3rd month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ▶ a

b Enter the payment amount attached **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶ c

5 State in detail why you need the extension:

[illegible]

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ►

Name of Plan:			
▶ 403B RETIREMENT			
Employer Identification Number:▶		93-0513669	
For plan year (beginning/ending):▶		07/01/2022 - 06/30/2023	Plan number:▶ 001

[illegible]