

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
--	---	---

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 WESTERN YOUTH SERVICES 403(B) RETIREMENT SAVINGS AND INCENTIVE PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 09/01/1998
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) WESTERN YOUTH SERVICES 23461 SOUTH POINT DRIVE, SUITE 220 LAGUNA HILLS, CA 92653	2b	Employer Identification Number (EIN) 95-3407054
		2c	Plan Sponsor's telephone number 949-855-1556
		2d	Business code (see instructions) 624100

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.	04/08/2024	LORRAYNE LEIGH BELHUMEUR
	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		5 385
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) 268
a(2) Total number of active participants at the end of the plan year		6a(2) 238
b Retired or separated participants receiving benefits		6b 2
c Other retired or separated participants entitled to future benefits.....		6c 135
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 375
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 375
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 251
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: 2F 2G 2M 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ 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) ☒ 2 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
--	--	--

For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023	
A Name of plan WESTERN YOUTH SERVICES 403(B) RETIREMENT SAVINGS AND INCENTIVE PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN YOUTH SERVICES	D Employer Identification Number (EIN) 95-3407054

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

1 Coverage Information:

(a) Name of insurance carrier 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	58509	60	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 472	(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 COLLINS R JONES 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	
442			3

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

PETER C. LUPONE 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	
30			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	824504
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	2349231

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	854362
----------	---	-----------	--------

c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	24526	
	(4) Transferred from separate account	7c(4)	22615	
	(5) Other (specify below)	7c(5)		

(6) Total additions	7c(6)	47141
---------------------------	--------------	-------

d	Total of balance and additions (add lines 7b and 7c(6))	7d	901503
----------	--	-----------	--------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	31581	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)	19894	
(4) Other (specify below)	7e(4)	25524	

▶ **CONTRACT SURRENDER CHARGES AND LOAN DEFAULTS**

(5) Total deductions	7e(5)	76999
----------------------------	--------------	-------

f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	824504
----------	--	-----------	--------

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.	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE 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
---	--	--

For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023	
A Name of plan WESTERN YOUTH SERVICES 403(B) RETIREMENT SAVINGS AND INCENTIVE PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN YOUTH SERVICES	D Employer Identification Number (EIN) 95-3407054

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

1 Coverage Information:

(a) Name of insurance carrier VARIABLE ANNUITY LIFE INSURANCE COMPANY
--

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
74-1625348	70238	58509	207	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

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
--

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	1287481
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... 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	1244056
----------	---	-----------	---------

c	Additions: (1) Contributions deposited during the year	7c(1)	150364	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	24638	
	(4) Transferred from separate account.....	7c(4)	5273	
	(5) Other (specify below)	7c(5)		

(6) Total additions.....	7c(6)	180275
--------------------------	--------------	--------

d	Total of balance and additions (add lines 7b and 7c(6))	7d	1424331
----------	--	-----------	---------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	50527
(2) Administration charge made by carrier.....	7e(2)	
(3) Transferred to separate account.....	7e(3)	80692
(4) Other (specify below)	7e(4)	5631

▶ **CONTRACT SURRENDER CHARGES**

(5) Total deductions.....	7e(5)	136850
---------------------------	--------------	--------

f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1287481
----------	--	-----------	---------

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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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.	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 WESTERN YOUTH SERVICES 403(B) RETIREMENT SAVINGS AND INCENTIVE PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN YOUTH SERVICES	D Employer Identification Number (EIN) 95-3407054

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VALIC RETIREMENT SERVICES COMPANY
51-0396365

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

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

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

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

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

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

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

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

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

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

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

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

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

VARIABLE ANNUITY LIFE INSURANCE CO

2929 ALLEN PARKWAY
HOUSTON, TX 77019

74-1625348

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
65 57 19 33 59 58 37 28 64 60 50 26 29 52 63	NONE	38821	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 WESTERN YOUTH SERVICES 403(B) RETIREMENT SAVINGS AND INCENTIVE PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	001		
B Three-digit plan number (PN) ►	001					
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN YOUTH SERVICES	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">D Employer Identification Number (EIN) 95-3407054</td> </tr> </table>		D Employer Identification Number (EIN) 95-3407054			
D Employer Identification Number (EIN) 95-3407054						

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)	0	166
(2) Participant contributions.....	1b(2)	0	120
(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)	41438	77679
(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)	8001075	9416453
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2098418	2111985
(15) Other	1c(15)		

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	10140931	11606403

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	10140931	11606403
---	-----------	----------	----------

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)	240596	
(B) Participants	2a(1)(B)	600822	
(C) Others (including rollovers)	2a(1)(C)	20736	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		862154
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)	2448	
(F) Other	2b(1)(F)	49164	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		51612
(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)	396491	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		396491
(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)		630345
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1940602
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	436309	
(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)		436309
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	38821	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		38821
j Total expenses. Add all expense amounts in column (b) and enter total	2j		475130
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1465472
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: **WRIGHT FORD YOUNG & CO.**

(2) EIN: **95-3288054**

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		23561

	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		500000
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 WESTERN YOUTH SERVICES 403(B) RETIREMENT SAVINGS AND INCENTIVE PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN YOUTH SERVICES		D Employer Identification Number (EIN) 95-3407054
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		
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 _____

**WESTERN YOUTH SERVICES 403(b)
RETIREMENT SAVINGS AND INCENTIVE PLAN**

Financial Statements and Supplemental Schedules

June 30, 2023 and 2022

**Wright
Ford
Young & Co.**

*Certified Public Accountants
and Consultants, Inc.*

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

INDEX TO FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

JUNE 30, 2023 AND 2022

	<u>Page</u>
Independent Auditor's Report	1 - 4
Financial Statements:	
Statements of Net Assets Available for Benefits as of June 30, 2023 and 2022	5
Statement of Changes in Net Assets Available for Benefits for the year ended June 30, 2023	6
Notes to the Financial Statements	7 - 16
Supplemental Schedules:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	17 - 18
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	19

Wright Ford Young & Co.

Certified Public Accountants and Consultants, Inc.

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of the
Western Youth Services 403(b) Retirement
Savings and Incentive Plan:

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

We have performed the audits of the financial statements of the Western Youth Services 403(b) Retirement Savings and Incentive 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 Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 5 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

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

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

Basis for Opinion on the Financial Statements

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 for twelve months from the date these financial statements were issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

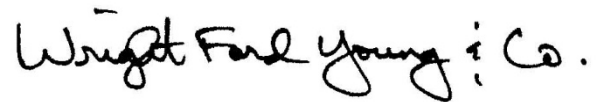
Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

A handwritten signature in black ink that reads "Wright Ford Young & Co." with a stylized flourish at the end.

WRIGHT FORD YOUNG & CO.
Irvine, California
April 12, 2024

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS:		
Investments, at fair value:		
Insurance contracts:		
Guaranteed interest accounts	\$ 2,111,985	\$ 2,098,418
Variable annuity contracts	2,336,165	2,670,187
Registered investment companies	<u>7,080,288</u>	<u>5,330,888</u>
Total investments	<u>11,528,438</u>	<u>10,099,493</u>
Receivables:		
Participant contributions	120	-
Employer contributions	166	-
Notes receivable from participants	<u>77,679</u>	<u>41,438</u>
Total receivables	<u>77,965</u>	<u>41,438</u>
Total assets	11,606,403	10,140,931
LIABILITIES:		
Corrective distributions payable	<u>1,297</u>	<u>-</u>
Total liabilities	<u>1,297</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 11,605,106</u>	<u>\$ 10,140,931</u>

See accompanying independent auditor's report and notes to the financial statements.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED JUNE 30, 2023

Additions to net assets attributed to:

Investment earnings:

Net appreciation in fair value of investments	\$ 630,345
Interest and dividend income	445,655

Total investment earnings 1,076,000

Interest income on notes receivable from participants 2,448

Contributions:

Participant	599,525
Employer	240,596
Rollover	20,736

Total contributions 860,857

Total investment earnings, interest, and contributions 1,939,305

Deductions from net assets attributed to:

Benefits paid to participants	436,309
Plan fees and administrative expenses	38,821

Total deductions 475,130

NET INCREASE 1,464,175

NET ASSETS AVAILABLE FOR BENEFITS,
beginning of year 10,140,931

NET ASSETS AVAILABLE FOR BENEFITS,
end of year \$ 11,605,106

See accompanying independent auditor's report and notes to the financial statements.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

1. DESCRIPTION OF PLAN

The following description of the Western Youth Services 403(b) Retirement Savings and Incentive Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted on September 1, 1998 to qualify as a defined contribution retirement plan for Western Youth Services' (the Company or Employer) eligible employees. The Plan has a deferred salary arrangement provision as defined under Section 403 of the Internal Revenue Code (the IRC). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Eligible employees may participate in the salary deferral portion of the Plan upon their hire date with no minimum age requirement.

Administration

The Plan is administered by the Company.

Contributions

Participants may elect to contribute up to 100% of eligible pre-tax or post-tax compensation, not to exceed the limits of the IRC. Participants direct the investment of their pre-tax and Roth contributions into various investment options offered by the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

During the year ended June 30, 2023, the Company provided matching contributions to eligible participants equal to 100% of deferrals up to 3% of eligible compensation. Employer matching contributions are provided to participants who provide a minimum of 20 hours per week and have completed 90 days of service. Certain employee classifications are not eligible for matching contributions. The Company may also make discretionary matching contributions to eligible participants who are employed on the last day of the plan year. No discretionary contributions were made during the year ended June 30, 2023.

Participant Accounts

Each participant's account is credited with the participant's contributions, employer matching and discretionary contributions (if eligible), and Plan earnings. Allocations of the Company discretionary contributions are based on the participant's compensation and the total compensation of all eligible participants. Allocations of the Company matching contributions are allocated as a percentage of the participant contribution. Allocations of fund earnings are based upon the ratio that each participant's fund balance bears to the total investment fund balance.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

1. DESCRIPTION OF PLAN – (Continued)

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, or an annuity. Participants may also elect to rollover their account to another tax deferred account or remain in the Plan until they are legally required to begin taking distributions. All vested account balances not exceeding \$1,000 will be immediately distributed in a lump-sum payment. All vested account balances exceeding \$1,000, but not exceeding \$5,000, will be rolled into an Individual Retirement Account. With the plan administrator's approval, participants may withdraw all or part of their deferral contributions in the event of financial hardship.

Vesting

Participants are 100% vested in their contributions and Company matching and discretionary contributions, plus actual net earnings thereon.

Notes Receivable from Participants (Plan Assets)

Participants investing through The Variable Annuity Life Insurance Company (VALIC) in mutual funds may borrow from their mutual fund accounts a minimum of \$1,000 up to a maximum amount equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years or within a reasonable period of time that is longer than 5 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a fixed rate of 1% above the current prime interest rate, as published in the Wall Street Journal at the time of loan issuance. Principal and interest is paid by the participant directly to VALIC, in accordance with the loan's amortization schedule.

Participant Loans (Non-Plan Assets)

Participants investing through VALIC in variable annuity contracts may use their vested participant account balance to collateralize loans directly from VALIC outside the Plan. The balances of these loans are not paid through payroll and are not included in the Plan's assets. However, upon commencement of the loan, an amount equal to the principal amount loaned by VALIC is transferred from the participant's investment account to the Loan Collateral Fund and Loan Escrow Fund. These funds are fixed income investments that earn a stated rate of interest that is allocated to the individual participant account. As payments are made to VALIC outside of the Plan, the collateral is released from the Loan Collateral and Loan Escrow Funds and reinvested according to the participant elections for contributions. A policy loan is considered to be in default when no payments are made within 45 days after the due date of the payment. Upon default, VALIC will foreclose on the loan and remove the collateral from the Plan if the participant has a right to a current distribution.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

1. DESCRIPTION OF PLAN – (Continued)

Participant Loans (Non-Plan Assets) – (Continued)

If the participant is not eligible for a current distribution, the collateral will remain in the Plan until the loan is paid in full or the participant becomes eligible for a distribution. As of June 30, 2023 and 2022, approximately \$13,000 and \$52,300, respectively, was held in the Loan Collateral Fund and Loan Escrow Funds. No allowance for credit losses has been recorded as of June 30, 2023 and 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Notes Receivable from Participants (Plan Assets)

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative fees and are expensed when they are incurred. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Plan Fees and Administrative Expenses

Plan fees and administrative expenses are generally paid by the Plan, unless paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Certain record keeping fees are paid by the Plan and included in administrative expenses. Certain transactional fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Subsequent Events

The Company has evaluated subsequent events through the date of the independent auditor's report, which is the date the accompanying financial statements were available to be issued.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

3. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) provides the framework for measuring fair value. That framework 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 measurements) and lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this framework are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

3. FAIR VALUE MEASUREMENTS – (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022.

Guaranteed interest accounts: These investments are part of the general assets of an insurance company. These investments are valued based on the total deposits and interest, less fees adjusted by the estimated surrender charge of the lesser of 5% of the amount of all purchase payments received during the past 60 months or 5% of the amount withdrawn for all distributions if the amount withdrawn exceeded 10% of the participant's account value. The assets are classified within level 3 of the valuation hierarchy because the contracts are not fully-benefit responsive and the asset values are not based on quoted active markets and are valued primarily based on unobservable inputs.

Variable annuity contracts: These investments are valued using the net asset value (NAV) provided by an insurance institution. The NAV as provided by an insurance institution is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying mutual fund investments held by the fund, less its liabilities. Unit values are calculated from the daily NAV, using quoted market prices of the underlying investments and using the number of shares held by the funds at year end.

Registered investment companies: These investments are public investment vehicles valued using the NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price on an active market and classified within level 1 of the valuation hierarchy.

The preceding methods described may produce fair value calculations 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2023 and 2022:

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

3. FAIR VALUE MEASUREMENTS – (Continued)

Description	Total	Level 1	Level 2	Level 3
<u>June 30, 2023</u>				
Guaranteed interest accounts	\$ 2,111,985	\$ -	\$ -	\$ 2,111,985
Registered investment companies	7,080,288	7,080,288	-	-
Total assets in fair value hierarchy	9,192,273	<u>\$ 7,080,288</u>	<u>\$ -</u>	<u>\$ 2,111,985</u>
Investment measured at net asset value ^(a)	2,336,165			
Total investments at fair value	<u>\$ 11,528,438</u>			
<u>June 30, 2022</u>				
Guaranteed interest accounts	\$ 2,098,418	\$ -	\$ -	\$ 2,098,418
Registered investment companies	5,330,888	5,330,888	-	-
Total assets in fair value hierarchy	7,429,306	<u>\$ 5,330,888</u>	<u>\$ -</u>	<u>\$ 2,098,418</u>
Investment measured at net asset value ^(a)	2,670,187			
Total investments at fair value	<u>\$ 10,099,493</u>			

^(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) as a practical expedient, have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit the reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

In regards to the classification of investment options offered by the Plan, there were no reclassifications in or out of levels 1, 2 or 3 during the year ended June 30, 2023. The nature, risks and investment objectives of the investments above, including those for which fair value is estimated using the NAV as a practical expedient, can be found in the Plan's enrollment literature. As of June 30, 2023, there were no unfunded commitments associated with any of these investments. As of June 30, 2023, the Plan's investment in variable annuity contracts allowed for daily redemption, without any prior notice required. If a participant sells \$5,000 or more of this investment, the participant is prohibited from purchasing \$5,000 or more in the same investment for 30 calendar days. A surrender charge will be applied and is calculated as the lesser of 5% of the amount of all purchase payments received during the past 60 months or 5% of the amount withdrawn for all distributions if the amount withdrawn exceeded 10% of the participant's account value.

Exceptions to the surrender charge include: money applied to provide a payout option, death benefits, if no purchase payments have been received during the 60 months prior to the date of surrender, if the account has been in effect for 15 years or longer, if the account has been in effect

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

3. FAIR VALUE MEASUREMENTS – (Continued)

for 5 years or longer and the participant has attained age 59.5, the participant has become totally and permanently disabled, and if the participant is at least 55 years old, is no longer employed by the employer that established the Plan and the participant's account was established at least 5 years prior to the date of surrender.

The following table presents a summary of changes in the fair value of the Plan's level 3 assets for the year ended June 30, 2023:

Balance, at June 30, 2022	\$ 2,098,418
Interest	49,164
Purchases	150,364
Administrative fees	(6,051)
Settlements	(179,910)
Balance, at June 30, 2023	<u>\$ 2,111,985</u>

The fair value of the Guaranteed Interest Accounts is based on significant unobservable inputs, including the interest rates of the applicable investment contracts. Significant fluctuations in any of the inputs in isolation could result in a significantly different fair value measurement.

The following table provides quantitative information about the significant unobservable inputs used for recurring fair value measurements categorized within Level 3 as of June 30, 2023 and 2022:

<u>June 30, 2023</u>	<u>Valuation Techniques</u>	<u>Unobservable Inputs</u>	<u>Range of Inputs</u>
Guaranteed interest accounts - Fixed Accounts under the annuity platform	Demand value ⁽¹⁾	Declared crediting rates Maturity dates	1.20% - 3.00% * 6/30/2023 - 6/30/2028
Guaranteed interest accounts - Fixed Interest Option under the mutual fund platform	Demand value ⁽¹⁾	Declared crediting rates Maturity dates	1.40% - 2.05% * 6/30/2023 - 6/30/2033
<u>June 30, 2022</u>	<u>Valuation Techniques</u>	<u>Unobservable Inputs</u>	<u>Range of Inputs</u>
Guaranteed interest accounts - Fixed Accounts under the annuity platform	Demand value ⁽¹⁾	Declared crediting rates Maturity dates	1.20% - 3.00% * 6/30/2022 - 6/30/2027
Guaranteed interest accounts - Fixed Interest Option under the mutual fund platform	Demand value ⁽¹⁾	Declared crediting rates Maturity dates	1.40% - 1.65% * 6/30/2022 - 6/30/2032

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

3. FAIR VALUE MEASUREMENTS – (Continued)

* The minimum guaranteed interest rate varies by participant and depends on the date the participant established his/her account. Participant accounts set up before December 1, 2003 have a minimum guaranteed interest rate of 3.00%. The minimum guaranteed interest rate for accounts set up on or after December 1, 2003 is 2.00%. Effective January 1, 2011, contracts issued to new participants have an indexed guaranteed minimum interest rate.

⁽¹⁾ The estimated fair value is based upon the demand value, which is the amount due to the contract holder under the surrender provisions of the contract. The amount due to the contract holder is the amount of deposits, plus interest, less fees, less a surrender charge equal to the lesser of 5% of the amount of all deposits received during the past 60 months or 5% of the amount withdrawn for all distributions if the amount withdrawn exceeded 10% of the participant's account value. The contract value approximates fair value at June 30, 2023 and 2022.

4. RISKS AND UNCERTAINTIES

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

5. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIANS

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, The Variable Annuity Life Insurance Company (VALIC) and VALIC Trust Company Inc. (VALIC Trust), the custodians of the Plan, have certified to the completeness and accuracy of:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of June 30, 2023 and 2022.
- Net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended June 30, 2023.
- Investments and notes receivable from participants reflected on the schedule of assets (held at end of year).

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

6. PARTY-IN-INTERST TRANSACTIONS

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. Certain Plan investments are managed by VALIC or VALIC Trust, the custodians of the Plan. The Plan also has investments in guaranteed interest accounts which are part of the general assets of VALIC. During 2023, the Plan paid \$38,821 in contract administration and third party administrator fees. The Plan issues loans to participants, which are secured by the balances in the participants' accounts. The Company paid certain administrative expenses of the Plan, including audit fees. These transactions qualify as party in interest transactions for which a statutory exemption exists.

Fees incurred by the Plan for investment management services are netted against net appreciation in fair value of investments. These fees are paid to the investment fund manager and may include certain revenue sharing fees that are paid to VALIC and VALIC Trust or related entities, other investment custodians and investment advisors. Additionally, certain administrative expenses related to participant initiated transactions are paid directly to VALIC and are included in Plan fees and administrative expenses on the accompanying statement of changes in net assets.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate or amend the Plan at any time, subject to the provisions of ERISA.

8. TAX STATUS

The Company adopted a Volume Submitter 403(b) Plan which received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2017 which stated that the Plan, as then designed, was in accordance with the applicable sections of the IRC. The Plan has since been restated. The plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax 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, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

9. PROHIBITED TRANSACTIONS

During the Plan year ended June 30, 2023, the plan sponsor inadvertently failed to deposit \$23,561 of participant deferrals within the required timeframe as stated by ERISA. These deferrals were deposited beyond the earliest expected date on which assets could be segregated from the employer's assets. The U.S. Department of Labor considers late deposits to be prohibited transactions. The plan sponsor is in the process of calculating and remitting lost earnings on the contributions. The plan sponsor does not believe that these issues will have a material impact on the Plan's net assets available for benefits or the Plan's tax status.

10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 11,605,106
Plus corrective distributions payable per the financial statements	<u>1,297</u>
Net assets available for benefits per the Form 5500	<u>\$ 11,606,403</u>

The following is a reconciliation of total additions per the financial statements to the Form 5500 for the year ended December 31, 2023:

Total contributions per the financial statements	\$ 860,857
Plus current year corrective distributions payable per the financial statements	<u>1,297</u>
Total contributions per the Form 5500	<u>\$ 862,154</u>

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN
PLAN FEIN# 95-3407054
PLAN # 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2023

(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	
Guaranteed Interest Accounts				
* Variable Annuity Life Insurance Co.	Guaranteed Contract, Fixed Interest Option Fund	**	\$ 1,287,481	
* Variable Annuity Life Insurance Co.	Guaranteed Contract, Short Term Fixed Funds	**	824,504	
	Total Guaranteed Interest Accounts		<u>2,111,985</u>	
Variable Annuity Contracts				
* Variable Annuity Life Insurance Co.	Aggressive Growth Lifestyle Fund	**	25,393	
* Variable Annuity Life Insurance Co.	Ariel Appreciation Fund	**	2,272	
* Variable Annuity Life Insurance Co.	Ariel Fund	**	100,790	
* Variable Annuity Life Insurance Co.	Core Bond Fund	**	263,238	
* Variable Annuity Life Insurance Co.	Dividend Value Fund	**	21,965	
* Variable Annuity Life Insurance Co.	Emerging Economies Fund	**	57,909	
* Variable Annuity Life Insurance Co.	Global Real Estate Fund	**	11,994	
* Variable Annuity Life Insurance Co.	Global Strategy Fund	**	27,249	
* Variable Annuity Life Insurance Co.	Government Securities Fund	**	12,704	
* Variable Annuity Life Insurance Co.	Growth Fund	**	117,558	
* Variable Annuity Life Insurance Co.	Goldman Sachs Gov Money Market Fund	**	6,283	
* Variable Annuity Life Insurance Co.	High Yield Bond Fund	**	34,196	
* Variable Annuity Life Insurance Co.	Inflation Protected Fund	**	79,974	
* Variable Annuity Life Insurance Co.	International Government Bond Fund	**	38,998	
* Variable Annuity Life Insurance Co.	International Value Fund	**	94,970	
* Variable Annuity Life Insurance Co.	International Equities Index Fund	**	55,757	
* Variable Annuity Life Insurance Co.	International Opportunities Fund	**	39,399	
* Variable Annuity Life Insurance Co.	International Socially Responsible Fund	**	20,049	
* Variable Annuity Life Insurance Co.	Large Capital Growth Fund	**	59,298	
* Variable Annuity Life Insurance Co.	Mid Cap Index Fund	**	136,746	
* Variable Annuity Life Insurance Co.	Mid Cap Strategic Growth Fund	**	12,043	
* Variable Annuity Life Insurance Co.	Mid Cap Value Fund	**	90,882	
* Variable Annuity Life Insurance Co.	NASDAQ - 100(R) Index Fund	**	16,988	
* Variable Annuity Life Insurance Co.	Science & Technology Fund	**	65,591	
* Variable Annuity Life Insurance Co.	Small Cap Index Fund	**	20,248	
* Variable Annuity Life Insurance Co.	Small Cap Special Value Fund	**	31,980	
* Variable Annuity Life Insurance Co.	Small Cap Value Fund	**	22,892	
* Variable Annuity Life Insurance Co.	Socially Responsible Fund	**	32,781	
* Variable Annuity Life Insurance Co.	Stock Index Fund	**	426,350	
* Variable Annuity Life Insurance Co.	Systematic Growth Fund	**	65,071	
* Variable Annuity Life Insurance Co.	Systematic Value Fund	**	2,575	
* Variable Annuity Life Insurance Co.	Vanguard Lifestrategy Moderate Fund	**	17,617	
* Variable Annuity Life Insurance Co.	Vanguard Long-Term Treasury Fund	**	10,771	
* Variable Annuity Life Insurance Co.	Vanguard Long Term Investment - Grade Fund	**	8,195	
* Variable Annuity Life Insurance Co.	Vanguard Wellington Income Fund	**	16,814	
* Variable Annuity Life Insurance Co.	Vanguard Windsor II Fund	**	278,439	
* Variable Annuity Life Insurance Co.	VC Capital Appreciation Fund	**	10,186	
	Total Variable Annuity Contracts		<u>2,336,165</u>	

See accompanying independent auditor's report and notes to the financial statements.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN
PLAN FEIN# 95-3407054
PLAN # 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2023

(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	
(Continued)				
Registered Investment Companies				
Alliance Bernstein	Discovery Growth Fund	**	\$	97,910
American Funds	American Mutual Fund	**		204,834
ClearBridge	International Growth Fund	**		255,825
Dreyfus	Dreyfus Midcap Index Fund	**		516,318
Dreyfus	Dreyfus S&P 500 Index Fund	**		1,620,618
Dreyfus	Dreyfus Small Cap Stock Index Fund	**		430,438
Franklin Tempelton	Small Cap Value Fund	**		63,089
MFS	Mid Cap Value Fund	**		57,215
MFS	New Discovery Fund	**		261,931
Principal	Principal Large Cap Growth Fund	**		156,776
T. Rowe Price	T. Rowe Price Retirement 2025 Fund	**		248,363
T. Rowe Price	T. Rowe Price Retirement 2035 Fund	**		131,265
T. Rowe Price	T. Rowe Price Retirement 2045 Fund	**		100,186
T. Rowe Price	T. Rowe Price Retirement 2055 Fund	**		649,564
T. Rowe Price	T. Rowe Price Retirement 2010 Fund	**		79,220
T. Rowe Price	T. Rowe Price Retirement 2030 Fund	**		189,317
T. Rowe Price	T. Rowe Price Retirement 2040 Fund	**		26,891
T. Rowe Price	T. Rowe Price Retirement 2050 Fund	**		627,545
Vanguard	Total Bond Market Index Admiral Fund	**		635,284
Vanguard	Total International Stock Index Admiral Fund	**		488,959
Western Asset	Core Plus Bond Fund	**		238,740
	Total Registered Investment Companies			<u>7,080,288</u>
Notes Receivable from Participants				
*	Participant Loans	Interest rates ranging from 4.25% - 8.50%	-	77,679
				<u>\$ 11,606,117</u>

* A party-in-interest as defined by ERISA.

** Disclosure of this information is not required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA when the account is participant directed.

See accompanying independent auditor's report and notes to the financial statements.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

PLAN FEIN# 95-3407054

PLAN#: 001

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2023

Participant Contributions Transferred Late to Plan Check here if Late Participant Loan Repayments are included: ☐	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Year ended June 30, 2023 \$23,561		\$23,561		

See accompanying independent auditor's report and notes to the financial statements.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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****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 WESTERN YOUTH SERVICES 403 (B) RETIREMENT SAVINGS AND INCENTIVE PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 09/01/1998
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) WESTERN YOUTH SERVICES 23461 SOUTH POINT DRIVE, SUITE 220 LAGUNA HILLS CA 92653	2b Employer Identification Number (EIN) 95-3407054 2c Plan Sponsor's telephone number 949-855-1556 2d Business code (see instructions) 624100

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		4.8.24	LORRAYNE LEIGH BELHUMEUR
	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	385
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)	268
a(2) Total number of active participants at the end of the plan year		6a(2)	238
b Retired or separated participants receiving benefits		6b	2
c Other retired or separated participants entitled to future benefits		6c	135
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	375
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	375
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	251
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: 2F 2G 2M 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ 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) ☒ 2 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 _____

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN

PLAN FEIN# 95-3407054

PLAN#: 001

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2023

Participant Contributions Transferred Late to Plan Check here if Late Participant Loan Repayments are included: ☐	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Year ended June 30, 2023 \$23,561	\$23,561			

See accompanying independent auditor's report and notes to the financial statements.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN
PLAN FEIN# 95-3407054
PLAN # 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2023

(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	
Guaranteed Interest Accounts				
* Variable Annuity Life Insurance Co.	Guaranteed Contract, Fixed Interest Option Fund	**	\$ 1,287,481	
* Variable Annuity Life Insurance Co.	Guaranteed Contract, Short Term Fixed Funds	**	824,504	
	Total Guaranteed Interest Accounts		<u>2,111,985</u>	
Variable Annuity Contracts				
* Variable Annuity Life Insurance Co.	Aggressive Growth Lifestyle Fund	**	25,393	
* Variable Annuity Life Insurance Co.	Ariel Appreciation Fund	**	2,272	
* Variable Annuity Life Insurance Co.	Ariel Fund	**	100,790	
* Variable Annuity Life Insurance Co.	Core Bond Fund	**	263,238	
* Variable Annuity Life Insurance Co.	Dividend Value Fund	**	21,965	
* Variable Annuity Life Insurance Co.	Emerging Economies Fund	**	57,909	
* Variable Annuity Life Insurance Co.	Global Real Estate Fund	**	11,994	
* Variable Annuity Life Insurance Co.	Global Strategy Fund	**	27,249	
* Variable Annuity Life Insurance Co.	Government Securities Fund	**	12,704	
* Variable Annuity Life Insurance Co.	Growth Fund	**	117,558	
* Variable Annuity Life Insurance Co.	Goldman Sachs Gov Money Market Fund	**	6,283	
* Variable Annuity Life Insurance Co.	High Yield Bond Fund	**	34,196	
* Variable Annuity Life Insurance Co.	Inflation Protected Fund	**	79,974	
* Variable Annuity Life Insurance Co.	International Government Bond Fund	**	38,998	
* Variable Annuity Life Insurance Co.	International Value Fund	**	94,970	
* Variable Annuity Life Insurance Co.	International Equities Index Fund	**	55,757	
* Variable Annuity Life Insurance Co.	International Opportunities Fund	**	39,399	
* Variable Annuity Life Insurance Co.	International Socially Responsible Fund	**	20,049	
* Variable Annuity Life Insurance Co.	Large Capital Growth Fund	**	59,298	
* Variable Annuity Life Insurance Co.	Mid Cap Index Fund	**	136,746	
* Variable Annuity Life Insurance Co.	Mid Cap Strategic Growth Fund	**	12,043	
* Variable Annuity Life Insurance Co.	Mid Cap Value Fund	**	90,882	
* Variable Annuity Life Insurance Co.	NASDAQ - 100(R) Index Fund	**	16,988	
* Variable Annuity Life Insurance Co.	Science & Technology Fund	**	65,591	
* Variable Annuity Life Insurance Co.	Small Cap Index Fund	**	20,248	
* Variable Annuity Life Insurance Co.	Small Cap Special Value Fund	**	31,980	
* Variable Annuity Life Insurance Co.	Small Cap Value Fund	**	22,892	
* Variable Annuity Life Insurance Co.	Socially Responsible Fund	**	32,781	
* Variable Annuity Life Insurance Co.	Stock Index Fund	**	426,350	
* Variable Annuity Life Insurance Co.	Systematic Growth Fund	**	65,071	
* Variable Annuity Life Insurance Co.	Systematic Value Fund	**	2,575	
* Variable Annuity Life Insurance Co.	Vanguard Lifestrategy Moderate Fund	**	17,617	
* Variable Annuity Life Insurance Co.	Vanguard Long-Term Treasury Fund	**	10,771	
* Variable Annuity Life Insurance Co.	Vanguard Long Term Investment - Grade Fund	**	8,195	
* Variable Annuity Life Insurance Co.	Vanguard Wellington Income Fund	**	16,814	
* Variable Annuity Life Insurance Co.	Vanguard Windsor II Fund	**	278,439	
* Variable Annuity Life Insurance Co.	VC Capital Appreciation Fund	**	10,186	
	Total Variable Annuity Contracts		<u>2,336,165</u>	

See accompanying independent auditor's report and notes to the financial statements.

WESTERN YOUTH SERVICES 403(b) RETIREMENT SAVINGS AND INCENTIVE PLAN
PLAN FEIN# 95-3407054
PLAN # 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2023

(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	
(Continued)				
Registered Investment Companies				
Alliance Bernstein	Discovery Growth Fund	**	\$	97,910
American Funds	American Mutual Fund	**		204,834
ClearBridge	International Growth Fund	**		255,825
Dreyfus	Dreyfus Midcap Index Fund	**		516,318
Dreyfus	Dreyfus S&P 500 Index Fund	**		1,620,618
Dreyfus	Dreyfus Small Cap Stock Index Fund	**		430,438
Franklin Tempelton	Small Cap Value Fund	**		63,089
MFS	Mid Cap Value Fund	**		57,215
MFS	New Discovery Fund	**		261,931
Principal	Principal Large Cap Growth Fund	**		156,776
T. Rowe Price	T. Rowe Price Retirement 2025 Fund	**		248,363
T. Rowe Price	T. Rowe Price Retirement 2035 Fund	**		131,265
T. Rowe Price	T. Rowe Price Retirement 2045 Fund	**		100,186
T. Rowe Price	T. Rowe Price Retirement 2055 Fund	**		649,564
T. Rowe Price	T. Rowe Price Retirement 2010 Fund	**		79,220
T. Rowe Price	T. Rowe Price Retirement 2030 Fund	**		189,317
T. Rowe Price	T. Rowe Price Retirement 2040 Fund	**		26,891
T. Rowe Price	T. Rowe Price Retirement 2050 Fund	**		627,545
Vanguard	Total Bond Market Index Admiral Fund	**		635,284
Vanguard	Total International Stock Index Admiral Fund	**		488,959
Western Asset	Core Plus Bond Fund	**		238,740
	Total Registered Investment Companies			<u>7,080,288</u>
Notes Receivable from Participants				
*	Participant Loans	Interest rates ranging from 4.25% - 8.50%	-	77,679
				<u>\$ 11,606,117</u>

* A party-in-interest as defined by ERISA.

** Disclosure of this information is not required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA when the account is participant directed.

See accompanying independent auditor's report and notes to the financial statements.