

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 COMPASS YOUTH SERVICES, LLC 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2006
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) COMPASS YOUTH SERVICES, LLC 7460 CENTRAL BUSINESS PARK DRIVE NORFOLK, VA 23513
2b	Employer Identification Number (EIN) 20-0125300
2c	Plan Sponsor's telephone number 757-289-5885
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.	09/24/2024	DAVID V OWEN
	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	5 324
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 237 6a(2) 195 6b 2 6c 98 6d 295 6e 0 6f 295 6g(1) 208 6g(2) 229 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:
 2E 2F 2G 2J 2K 3D 3H

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
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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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan COMPASS YOUTH SERVICES, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPASS YOUTH SERVICES, LLC	D Employer Identification Number (EIN) 20-0125300

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

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(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
84-0467907	68322	374894-01	12	01/01/2023	12/31/2023

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	

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

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	(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	200812
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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 ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	170434
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c Additions: (1) Contributions deposited during the year	7c(1)	35073
	7c(2)	0
	7c(3)	2287
	7c(4)	
	7c(5)	151

▶ **FORFEITURES**

(6) Total additions	7c(6)	37511
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d Total of balance and additions (add lines 7b and 7c(6))	7d	207945
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4628
	7e(2)	7
	7e(3)	2497
	7e(4)	

▶

(5) Total deductions	7e(5)	7132
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	200813
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan COMPASS YOUTH SERVICES, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPASS YOUTH SERVICES, LLC	D Employer Identification Number (EIN) 20-0125300

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

EMPOWER ANNUITY INSUR CO OF AMER

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	40061	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

CAMBRIDGE INVESTMENT GROUP

1776 PLEASANT PLAIN ROAD
FAIRFIELD, IA 52556

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	29560	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OLD POINT FINANCIAL CORPO

11780 JEFFERSON AVENUE
SUITE D
NEWPORT NEWS, VA 23606

(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?
13	CONTRACT ADMIN	12200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

LEAFHOUSE FINANCIAL ADVISORS, LLC

6300 BRIDGE POINT PKWY BLDG1 STE 3
AUSTIN, TX 78730

(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?
99	OTHER	2956	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>COMPASS YOUTH SERVICES, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COMPASS YOUTH SERVICES, LLC</u>	D Employer Identification Number (EIN) <u>20-0125300</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREGUIDE GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>ALTA TRUST</u>				
c EIN-PN <u>84-4095754-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>884805</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREGUIDE MODERATE GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>ALTA TRUST</u>				
c EIN-PN <u>84-4096529-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>400947</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE PLUS BOND FUND FEE CLASS R1</u>				
b Name of sponsor of entity listed in (a): <u>GREAT GRAY</u>				
c EIN-PN <u>38-4116854-515</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>26555</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREGUIDE MOD GROWTH & INC</u>				
b Name of sponsor of entity listed in (a): <u>ALTA TRUST</u>				
c EIN-PN <u>84-4096260-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>463377</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREGUIDE CONS GROWTH & INC</u>				
b Name of sponsor of entity listed in (a): <u>ALTA TRUST</u>				
c EIN-PN <u>84-4094462-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11613</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREGUIDE CONS GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>ALTA TRUST</u>				
c EIN-PN <u>84-4074165-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>65</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP GROWTH FUND IV FEE CL R1</u>				
b Name of sponsor of entity listed in (a): <u>GREAT GRAY</u>				
c EIN-PN <u>38-7289851-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>102012</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREGUIDE GROWTH & INCOME

b Name of sponsor of entity listed in (a): ALTA TRUST

c EIN-PN 84-4095989-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 141328
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN AGGRESSIVE ALLOCATION CL 1

b Name of sponsor of entity listed in (a): ALTA TRUST

c EIN-PN 88-1329967-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 93962
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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[illegible]

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan COMPASS YOUTH SERVICES, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMPASS YOUTH SERVICES, LLC	D Employer Identification Number (EIN) 20-0125300	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	774	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	36554	72902
(9) Value of interest in common/collective trusts	1c(9)	1521333	2124667
(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)	3764712	4853869
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	5323373	7051438
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	714	196
k Total liabilities (add all amounts in lines 1g through 1j)	1k	714	196
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5322659	7051242

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)	319477	
(B) Participants	2a(1)(B)	638727	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		958204
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)	4727	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4727
(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)	122204	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		122204
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	30988	
(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)		30988
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	881710	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1997833

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	180846	
(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)		180846
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	88404	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		88404
j Total expenses. Add all expense amounts in column (b) and enter total	2j		269250

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1728583
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: **CORBIN & COMPANY, PC**

(2) EIN: **54-1571464**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

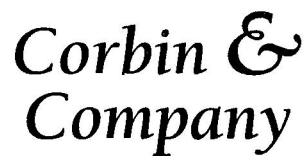
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrators
Compass Youth Services, LLC 401(k) Plan
Virginia Beach, Virginia

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

We have performed audits of the accompanying financial statements of Compass Youth Services, LLC 401(k) Plan, an employee benefit plan subject to the Employee Retirement Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Compass Youth Services, LLC 401(k) 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 a qualified institution as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Compass Youth Services, LLC 401(k) 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 Compass Youth Services, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Compass Youth Services, LLC 401(k) 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 Compass Youth Services, LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of 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 schedule of assets held for investment purposes at end of year as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

Cortez & Company, P.C.

Chesapeake, Virginia
September 20, 2024

COMPASS YOUTH SERVICES, LLC 401(K) PLAN**STATEMENTS OF NET ASSETS AVAILABLE
FOR BENEFITS****DECEMBER 31**
2023 **2022****ASSETS****Investments (at fair value):**

Mutual funds	\$ 4,653,057	\$ 3,594,278
Common collective trusts	2,124,667	1,521,333
Total investments at fair value	<u>6,777,724</u>	<u>5,115,611</u>

Investments at contract value	<u>200,813</u>	<u>170,434</u>
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Employer contributions receivable	<u>-</u>	<u>774</u>
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Notes receivable from participants	<u>72,902</u>	<u>36,554</u>
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TOTAL ASSETS	<u>\$ 7,051,439</u>	<u>\$ 5,323,373</u>
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**LIABILITIES AND NET ASSETS
AVAILABLE FOR BENEFITS**

Liabilities	\$ 196	\$ 714
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Net assets available for benefits	<u>7,051,243</u>	<u>5,322,659</u>
-----------------------------------	------------------	------------------

TOTAL LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 7,051,439</u>	<u>\$ 5,323,373</u>
--	---------------------	---------------------

See accompanying notes to financial statements.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED
DECEMBER 31
2023 2022

ADDITIONS

Investment income:

Net appreciation (depreciation) in fair value of investments	\$ 912,699	\$ (1,183,526)
Dividends and interest	122,204	178,769
Total investment income (loss)	1,034,903	(1,004,757)

Interest income on notes receivable from participants	4,727	1,872
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Contributions:

Employer	319,477	278,521
Participants	638,727	562,161
Total contributions	958,204	840,682

Total additions	1,997,834	(162,203)
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DEDUCTIONS

Administrative expenses	88,404	82,631
Benefits paid to participants	180,846	131,254
Total deductions	269,250	213,885

Net increase (decrease) in net assets available for benefits	1,728,584	(376,088)
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Net assets available for benefits - beginning of year	5,322,659	5,698,747
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Net assets available for benefits - end of year	\$ 7,051,243	\$ 5,322,659
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See accompanying notes to financial statements.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 1 - PLAN DESCRIPTION:

The following description of the Compass Youth Services, LLC 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan covering a substantial number of employees of Compass Youth Services, LLC (the Company). The Plan also covers employees of Lucid Management Solutions, LLC, Compass Counseling Services of Northern Virginia, LLC, and Compass Counseling Services of Virginia, LLC. In 2023, Compass Counseling Services of Virginia, LLC merged with the Company. The Plan was established on January 1, 2016, and most recently restated as of January 1, 2022. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility:

Regular employees are eligible to participate in the Plan after one year of service.

Contributions:

Upon becoming a member of the Plan, participants may elect to contribute up to the lesser of the legal limit established under the Internal Revenue Code or up to 100% of compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified plans (rollovers). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may elect to designate all or any portion of their elective deferrals as Roth Elective Deferral Contributions. The Company may make annual discretionary matching and profit-sharing contributions to eligible participants. For the years ended December 31, 2023 and 2022, the Company made \$319,477 and \$278,521, respectively, in matching contributions to the Plan. No profit-sharing contributions were made to the Plan for the years ended December 31, 2023 and 2022.

Participant Accounts:

Each participant's account is credited with the participant's contribution, allocations of the Company's contribution, and the Plan earnings. Participant accounts are charged for certain administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The value of participant accounts will fluctuate with the market value of the securities in which the accounts are invested.

Vesting:

Participants are immediately vested in their contributions and the Company's matching contributions plus actual earnings thereon. Participant vesting in the Company's profit-sharing contributions portion of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service.

Payment of Benefits:

On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive the value of the participant's vested interest in his or her account as a lump-sum distribution. Regardless of the vesting schedule, a participant will become fully vested upon death or total and permanent disability. In-service withdrawals are allowed only from pre-tax elective deferral accounts which are fully vested for financial hardship.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 1 - PLAN DESCRIPTION (Continued):

Forfeited Accounts:

Forfeitures of non-vested account balances may be used to reduce employer's contributions to the Plan. At December 31, 2023 and 2022, forfeited non-vested accounts totaled \$196 and \$714, respectively. During 2023 and 2022, no forfeitures were used to reduce employer's contributions to the Plan.

Administrative Expenses:

Expenses of maintaining the Plan are paid by the Plan or the Company, as directed by the plan document. Those expenses paid by the Company are excluded from these financial statements. Quarterly asset fees and contract charges paid by the Plan are included in administrative expenses on the statements of changes in net assets available for benefits. Expenses relating to specific participant transactions, such as distributions, are charged directly to the participant's account.

Investment Elections:

Each participant may direct their account balances into one or more of the mutual fund investment options offered by the Plan. A participant may change their allocations and may transfer all or a portion of the value of their account among the fund options at any time.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The financial statements of the Plan have been prepared using the accrual method of accounting from information supplied by the Company, the Plan administrator and the trustee.

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year-end.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. In accordance with the policy of stating investments at market value, net unrealized gains or losses are taken into income each year. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions:

Contributions from participants are recorded when the Company makes payroll deductions. Contributions receivable represent amounts not yet deposited into the participant's individual accounts.

Use of Estimates:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Payment of Benefits:

Benefits are recorded when paid.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 3 - FINANCIAL REPORTING:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator has obtained certification from Empower Annuity Insurance Company of America, LLC, the custodian, as of and for the years ended December 31, 2023 and 2022, that all of the following information relating to the Plan's investments is complete and accurate:

	2023	2022
Investments at fair value	\$ 6,777,724	\$ 5,115,611
Investments at contract value	\$ 200,813	\$ 170,434
Investment income - dividends	\$ 122,204	\$ 178,769
Net appreciation (depreciation) in fair value of investments	\$ 912,699	\$ (1,183,526)
Notes receivable from participants	\$ 72,902	\$ 36,554
Interest income on notes receivable from participants	\$ 4,727	\$ 1,872

NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS:

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount 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 measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical 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 are used to maximize the use of observable inputs and minimize the use of unobservable inputs.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 4 - INVESTMENTS AND 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 December 31, 2023 and 2022.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. These investments are classified within Level 1 of the valuation hierarchy.

Common collective trusts: The Core Plus Bond Fund, held in a common collective trust, invests in investment-grade U.S. fixed-income issues including government, corporate, and securitized debt, and holds less than 5 percent in below-investment grade exposures. The objective of the fund is to add more than 150 basis points of annualized gross excess return over a broad market U.S fixed income index over a full market cycle. The investments are valued using NAV as a practical expedient to estimate fair value where NAV is based on the value of the underlying investment assets owned by the fund, minus its liabilities, as reported by the fund manager. This practical expedient is not used when it is determined to be probable that the account will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that the securities liquidations will be carried out in an orderly business manner. There are currently no redemption restrictions or unfunded commitments on these investments.

The RetireGuide Moderate Growth and Income Fund, Growth and Income Fund, and Conservative Growth and Income Fund are held in common collective trusts. They invest primarily in domestic and international equities and fixed income investments. The objective of the funds is to achieve a target rate of return between 5-7%, 8-10%, and 2-4%, respectively, over a complete market cycle (3-5 years). The investments are valued using NAV as a practical expedient to estimate fair value where NAV is based on the value of the underlying investment assets owned by the fund, minus its liabilities, as reported by the fund manager. This practical expedient is not used when it is determined to be probable that the account will sell the investment for an amount different than the reported NAV. Participant transactions may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that the securities liquidations will be carried out in an orderly business manner. There are currently no redemption restrictions or unfunded commitments on these investments.

The RetireGuide Moderate Growth Fund, Growth Fund, and Conservative Growth Fund are held in common collective trusts. They invest primarily in domestic and international equities and fixed income investments. The objective of the funds is to achieve a target rate of return between 5-7%, 8-10%, and 2-4%, respectively, over a complete market cycle (3-5 years). The investments are valued using NAV as a practical expedient to estimate fair value where NAV is based on the value of the underlying investment assets owned by the fund, minus its liabilities, as reported by the fund manager. This practical expedient is not used when it is determined to be probable that the account will sell the investment for an amount different than the reported NAV. Participant transactions may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that the securities liquidations will be carried out in an orderly business manner. There are currently no redemption restrictions or unfunded commitments on these investments.

The Large Cap Growth Fund IV, held in a common collective trust, invests in the American Century U.S. Premier Large Cap Growth Trust, the underlying assets of which are primarily U.S. equities. The objective of the fund is long-term capital growth through investment in securities of larger, established domestic companies in order to achieve a total return that exceeds the benchmark by 1.5% to 3% on an annualized basis over a full market cycle. The investments are valued using NAV as a practical expedient to estimate fair value where NAV is based on the value of the underlying investment assets owned by the fund, minus its liabilities, as reported by the fund manager. This practical expedient is not used when it is determined to be probable that the account will sell the investment for an amount different than the reported NAV.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued):

Participant transactions may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that the securities liquidations will be carried out in an orderly business manner. There are currently no redemption restrictions or unfunded commitments on these investments.

The American Aggressive Allocation Fund, held in a common collective trust, primarily invests in U.S. and international equities. The objective of the funds is capital appreciation. The investments are valued using NAV as a practical expedient to estimate fair value where NAV is based on the value of the underlying investment assets owned by the fund, minus its liabilities, as reported by the fund manager. This practical expedient is not used when it is determined to be probable that the account will sell the investment for an amount different than the reported NAV. Participant transactions may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that the securities liquidations will be carried out in an orderly business manner. There are currently no redemption restrictions or unfunded commitments on these investments.

The Plan's investments measured at fair value on a recurring basis as of December 31, 2023 were as follows:

	<u>Assets at Fair Value as of December 31, 2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Balanced Funds	\$ 155,689	\$ -	\$ -	\$ 155,689
Bond Funds	79,439	-	-	79,439
International Funds	309,925	-	-	309,925
Large Cap Funds	1,652,406	-	-	1,652,406
Mid Cap Funds	51,971	-	-	51,971
Small Cap Funds	147,553	-	-	147,553
Target Date Funds	<u>2,256,074</u>	<u>-</u>	<u>-</u>	<u>2,256,074</u>
Total assets in the fair value hierarchy	<u>\$ 4,653,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,653,057</u>
Investments measured at net asset value ^(a)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,124,667</u>
Investments at fair value	<u>\$ 4,653,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,777,724</u>

(a) Includes common collective trusts which are measured using NAV as a practical expedient and are not classified in the fair value hierarchy. The fair value amounts presented in this table are shown for the purpose of reconciling to the statement of net assets available for benefits.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued):

The Plan's investments measured at fair value on a recurring basis as of December 31, 2022 were as follows:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Balanced Funds	\$ 174,358	\$ -	\$ -	\$ 174,358
Bond Funds	78,801	-	-	78,801
International Funds	260,645	-	-	260,645
Large Cap Funds	1,239,752	-	-	1,239,752
Mid Cap Funds	41,174	-	-	41,174
Small Cap Funds	110,556	-	-	110,556
Target Date Funds	1,688,992	-	-	1,688,992
Total assets in the fair value hierarchy	\$ 3,594,278	\$ -	\$ -	\$ 3,594,278
Investments measured at net asset value ^(a)	-	-	-	1,521,333
Investments at fair value	\$ 3,594,278	\$ -	\$ -	\$ 5,115,611

(a) Includes common collective trusts which are measured using NAV as a practical expedient and are not classified in the fair value hierarchy. The fair value amounts presented in this table are shown for the purpose of reconciling to the statement of net assets available for benefits.

During 2023 and 2022, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$912,699 and \$(1,183,526), respectively.

There were no transfers between Level 1 and Level 2 investments in 2023 or 2022.

NOTE 5 - GROUP ANNUITY CONTRACT WITH EMPOWER ANNUITY INSURANCE CO. OF AMERICA:

The Plan is entered into a guaranteed investment contract (GIC) that is a group annuity contract, backed by the assets of the general account of Empower Annuity Insurance Company of America. This GIC, the Key Guaranteed Portfolio Fund, is considered a fully benefit-responsive investment contract and is measured, presented and disclosed at contract value within the statement of net assets available for benefits. Contract value is calculated as contributions, plus earnings, less withdrawals and administrative expenses. Participant transactions are executed using contract value without adjustment. The GIC issuer guarantees to pay a specified interest rate which is reset semi-annually on June 1 and December 1. The GIC's guaranteed crediting rate as of December 31, 2023 and 2022 was 1.23 percent and 0.90 percent, respectively, with a contract value of \$200,813 and \$170,434, respectively. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest crediting rate, as stated in the contract, and the prevailing market conditions. The interest crediting rate is reset quarterly. This contract does have surrender charges if it is terminated by the contract holder or a plan terminates its interest in such contract within certain time periods. If the contract holder is considering terminating the contract or a plan is considering terminating its interest in such contract in the near future, contract value less surrender charges is used to determine fair value.

The Plan's ability to meet its contractual obligations to settle amounts due is dependent on the issuer, which could be impacted by economic and regulatory changes. Currently, there is no probability of the issuer not being able to fulfill its contractual obligations at contract value.

COMPASS YOUTH SERVICES, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 6 - PLAN TERMINATION:

Although the Company has not expressed any intention to do so, it has the right under the terms of the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the Employee Retirement Income Security Act of 1974. Upon termination of the Plan, each participant is then 100% vested in their employer contributions.

NOTE 7 - RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that the values of investment securities could decline 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.

NOTE 8 - TRANSACTIONS WITH PARTIES-IN-INTEREST:

At December 31, 2023 and 2022, the Plan held an interest in a guaranteed investment contract backed by the assets of the general account of the Plan custodian. During those same years, the Plan had loans to participants. The Plan paid Empower Annuity Insurance Company of America, the Plan custodian, \$40,061 and \$35,632 in fees and commissions related to administrative services for the years ended December 31, 2023 and 2022, respectively, and the Plan paid Old Point Financial Corporation/The TPA Experts, the third-party administrator, \$12,200 and \$11,900 in fees related to administrative services for the years ended December 31, 2023 and 2022, respectively. These transactions qualify as exempt party-in-interest transactions under the provisions of ERISA.

NOTE 9 - TAX STATUS:

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

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

NOTE 10 - SUBSEQUENT EVENTS:

In preparing the financial statements, management has evaluated the events and transactions for potential recognition or disclosure through September 20, 2024 the date which the financial statements were available to be issued.

In December 2022, Congress passed the Setting Every Community Up for Retirement Enhancement 2.0 Act (SECURE 2.0 Act). Many of the provisions of the SECURE 2.0 Act were effective immediately upon passage of the law, while others will become effective in subsequent years. The SECURE 2.0 Act will have wide-reaching effects and will require significant changes to plan administration and recordkeeping.

SUPPLEMENTAL INFORMATION

COMPASS YOUTH SERVICES, LLC 401(K) PLAN**ITEM 4i - FORM 5500 SCHEDULE H****SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR****DECEMBER 31, 2023**

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
Mutual Funds				
	Alta Trust	RetireGuide Growth Fund	**	\$ 884,806
	American Funds	AF 2035 Target Date Retirement Fund	**	650,551
	The Vanguard Group	Growth Index Fund Admiral Shares	**	548,333
	The Vanguard Group	500 Index Admiral Fund	**	536,660
	Alta Trust	RetireGuide Moderate Growth & Income Fd	**	463,377
	Alta Trust	RetireGuide Moderate Growth Fund	**	400,947
	American Funds	AF 2055 Target Date Retirement Fund	**	388,350
	American Funds	AF 2045 Target Date Retirement Fund	**	304,731
	American Funds	AF 2050 Target Date Retirement Fund	**	290,110
	The Vanguard Group	Equity Income Admiral Fund	**	287,952
	American Funds	AF 2030 Target Date Retirement Fund	**	277,019
	The Vanguard Group	Dividend Growth Investment Fund	**	252,869
	The Vanguard Group	International Growth Admiral Fund	**	152,850
	American Funds	AF 2060 Target Date Retirement Fund	**	149,361
	Alta Trust	RetireGuide Growth & Income Fund	**	141,329
	American Funds	AF 2040 Target Date Retirement Fund	**	141,217
	The Vanguard Group	Balanced Index Fund Admiral Shares	**	126,142
	AST Wilmington Trust	Large Cap Growth Fund IV	**	102,012
	Alta Trust	American Aggressive Allocation Fund	**	93,963
	The Vanguard Group	Small-Cap Value Indx Fnd Admiral Shs	**	89,821
	JPMorgan	Emerging Markets Equity Fund	**	78,356
	Invesco Distributors, Inc.	EQV Internat'l Equity Fd	**	66,533
	The Vanguard Group	GNMA Fund Admiral Shares	**	55,370
	The Vanguard Group	Mid-Cap Index Fund Admiral Shares	**	40,124
	The Vanguard Group	Small-Cap Growth Index Admiral Fund	**	34,530
	American Funds	AF 2010 Target Date Retirement Fund	**	33,985
	The Vanguard Group	Wellesley Income Admiral Fund	**	29,547
	The Vanguard Group	Value Index Fund Admiral	**	26,592
*	Empower Annuity Ins. Co of Am	Core Plus Bond Fnd Fee Class R1	**	26,555
	The Vanguard Group	Small-Cap Index Admiral Fund	**	23,202
	Dimensional Fund Advisors	DFA Inflation-protected Securities Fund	**	16,445
	Dimensional Fund Advisors	DFA World Ex US Gov't Fixed Income	**	12,186
	American Funds	AF 2065 Target Date Retirement Fund	**	11,619
	Alta Trust	RetireGuide Conservative Gr & Inc Fd	**	11,613
	American Funds	AF 2015 Target Date Retirement Fund	**	9,005
	The Vanguard Group	Long-Term Treasury Admiral Fund	**	7,624
	The Vanguard Group	Mid-Cap Value Index Admiral Fund	**	6,257
	The Vanguard Group	Mid-Cap Growth Index Admiral Fund	**	5,590
	American Funds	AF 2025 Target Date Retirement Fund	**	126
	Alta Trust	RetireGuide Conservative Growth Fund	**	65
Fixed Income				
*	Empower Annuity Ins. Co of Am	Key Guaranteed Portfolio Fund	**	200,813
*	Participant Loans	Interest Rates range 4.25% - 9.5%	-	72,902
				<u>\$ 7,051,439</u>

*Represents party-in-interest to the Plan

**No cost information shown for participant directed investments

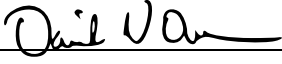
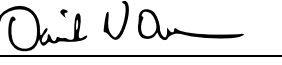
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the 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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide 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 COMPASS YOUTH SERVICES, LLC 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2006
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) Compass Youth Services, LLC 7460 Central Business Park Drive Norfolk VA 23513	2b Employer Identification Number (EIN) 20-0125300 2c Plan Sponsor's telephone number 757-289-5885 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		9/24/24	DAVID V OWEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		9/24/24	DAVID V OWEN
	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 (2023)
v. 2300728

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	5 324
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 237 6a(2) 195 6b 2 6c 98 6d 295 6e 0 6f 295 6g(1) 208 6g(2) 229 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: 2E 2F 2G 2J 2K 3D 3H	

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
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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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

COMPASS YOUTH SERVICES, LLC 401(K) PLAN**ITEM 4i - FORM 5500 SCHEDULE H****SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR****DECEMBER 31, 2023**

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
Mutual Funds				
	Alta Trust	RetireGuide Growth Fund	**	\$ 884,806
	American Funds	AF 2035 Target Date Retirement Fund	**	650,551
	The Vanguard Group	Growth Index Fund Admiral Shares	**	548,333
	The Vanguard Group	500 Index Admiral Fund	**	536,660
	Alta Trust	RetireGuide Moderate Growth & Income Fd	**	463,377
	Alta Trust	RetireGuide Moderate Growth Fund	**	400,947
	American Funds	AF 2055 Target Date Retirement Fund	**	388,350
	American Funds	AF 2045 Target Date Retirement Fund	**	304,731
	American Funds	AF 2050 Target Date Retirement Fund	**	290,110
	The Vanguard Group	Equity Income Admiral Fund	**	287,952
	American Funds	AF 2030 Target Date Retirement Fund	**	277,019
	The Vanguard Group	Dividend Growth Investment Fund	**	252,869
	The Vanguard Group	International Growth Admiral Fund	**	152,850
	American Funds	AF 2060 Target Date Retirement Fund	**	149,361
	Alta Trust	RetireGuide Growth & Income Fund	**	141,329
	American Funds	AF 2040 Target Date Retirement Fund	**	141,217
	The Vanguard Group	Balanced Index Fund Admiral Shares	**	126,142
	AST Wilmington Trust	Large Cap Growth Fund IV	**	102,012
	Alta Trust	American Aggressive Allocation Fund	**	93,963
	The Vanguard Group	Small-Cap Value Indx Fnd Admiral Shs	**	89,821
	JPMorgan	Emerging Markets Equity Fund	**	78,356
	Invesco Distributors, Inc.	EQV Internat'l Equity Fd	**	66,533
	The Vanguard Group	GNMA Fund Admiral Shares	**	55,370
	The Vanguard Group	Mid-Cap Index Fund Admiral Shares	**	40,124
	The Vanguard Group	Small-Cap Growth Index Admiral Fund	**	34,530
	American Funds	AF 2010 Target Date Retirement Fund	**	33,985
	The Vanguard Group	Wellesley Income Admiral Fund	**	29,547
	The Vanguard Group	Value Index Fund Admiral	**	26,592
*	Empower Annuity Ins. Co of Am	Core Plus Bond Fnd Fee Class R1	**	26,555
	The Vanguard Group	Small-Cap Index Admiral Fund	**	23,202
	Dimensional Fund Advisors	DFA Inflation-protected Securities Fund	**	16,445
	Dimensional Fund Advisors	DFA World Ex US Gov't Fixed Income	**	12,186
	American Funds	AF 2065 Target Date Retirement Fund	**	11,619
	Alta Trust	RetireGuide Conservative Gr & Inc Fd	**	11,613
	American Funds	AF 2015 Target Date Retirement Fund	**	9,005
	The Vanguard Group	Long-Term Treasury Admiral Fund	**	7,624
	The Vanguard Group	Mid-Cap Value Index Admiral Fund	**	6,257
	The Vanguard Group	Mid-Cap Growth Index Admiral Fund	**	5,590
	American Funds	AF 2025 Target Date Retirement Fund	**	126
	Alta Trust	RetireGuide Conservative Growth Fund	**	65
Fixed Income				
*	Empower Annuity Ins. Co of Am	Key Guaranteed Portfolio Fund	**	200,813
*	Participant Loans	Interest Rates range 4.25% - 9.5%	-	72,902
				<u>\$ 7,051,439</u>

*Represents party-in-interest to the Plan

**No cost information shown for participant directed investments