

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 COMMUNITY RESIDENCES RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 11/01/1995
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) COMMUNITY RESIDENCES, INC 14160 NEWBROOK DR CHANTILLY, VA 20151-2297
2b	Employer Identification Number (EIN) 54-1004092
2c	Plan Sponsor's telephone number 703-842-2380
2d	Business code (see instructions) 623000

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.	10/11/2024	RACHEL GRIFFITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2024	RACHEL GRIFFITH
	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	5 574
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) 477 6a(2) 454 6b 0 6c 80 6d 534 6e 0 6f 534 6g(1) 340 6g(2) 311 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:

2A 2F 2G 2L 2M 2T 3D

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

9a Plan funding arrangement (check all that apply) (1) ☒ 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 0
- (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 2
- (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 COMMUNITY RESIDENCES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY RESIDENCES, INC	D Employer Identification Number (EIN) 54-1004092	

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
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	613953	534	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 362	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
KESTRA INVESTMENT SERVICES LLC
5707 SOUTHWEST PKWY BLDG 2 STE 400
AUSTIN, TX 78735-6213

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
362	0		3

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

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

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

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

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

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

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

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

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

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

(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	0
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.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶ CUSTODIAL GUARANTEED INTEREST CONTRACT**b** Balance at the end of the previous year **7b** 142131

c Additions: (1) Contributions deposited during the year	7c(1)	34074
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	1806
(4) Transferred from separate account.....	7c(4)	
(5) Other (specify below)	7c(5)	124546

▶ LOAN PAYMENT, OUTSIDE INVESTMENT TRANSFER

(6) Total additions..... **7c(6)** 160426**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 302557**e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	128890
(2) Administration charge made by carrier	7e(2)	921
(3) Transferred to separate account.....	7e(3)	
(4) Other (specify below)	7e(4)	14000

▶ LOAN WITHDRAWAL

(5) Total deductions..... **7e(5)** 143811**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 158746

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE 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 COMMUNITY RESIDENCES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY RESIDENCES, INC	D Employer Identification Number (EIN) 54-1004092	

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 COREBRIDGE/AIG/VALIC					
(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
74-1625348	52511	58926	392	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
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	0
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.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b**

378328

c Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

10601

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

5151

▶

(6) Total additions.....

7c(6)

15752

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

394080

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

36921

(2) Administration charge made by carrier

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions.....

7e(5)

36921

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

357159

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 COMMUNITY RESIDENCES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY RESIDENCES, INC	D Employer Identification Number (EIN) 54-1004092	

Part I	Service Provider Information (see instructions)
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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
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
COREBRIDGE/AIG /ALIC
74-1625348

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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 37 50 64	CONTRACT ADMINISTRATOR	43562	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

KESTRA INVESTMENT SERVICES LLC

74-2794194

(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?
49 55 99	OTHER SERVICES	0	Yes ☒ No ☐	Yes ☐ No ☒	25174	Yes ☐ No ☒

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

WILSHIRE ADVISORS LLC

95-2755361

(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 72	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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
KESTRA INVESTMENT SERVICES LLC	49 55 99	25174
(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.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	COMMISSIONS AND REFERRAL/SERVICE FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WILSHIRE ADVISORS LLC	27 72	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	1 BASIS POINT ANNUALLY ON ELIGIBLE PLAN ASSETS IN WILSHIRE 3(21) OR WILSHIRE 3(21) AUTO-EXECUTE FIDUCIARY SERVICE.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	FORVIS, LLP	b EIN:	44-0160260
c Position:	ACCOUNTANT		
d Address:	1410 SPRING HILL RD #500 TYSONS, VA 22102	e Telephone:	703-970-0400

Explanation: COMMUNITY RESIDENCES, INC. CONDUCTED RFP FOR PLAN AUDITOR AND ANOTHER FIRM WAS CHOSEN. NO DISPUTES TO REPORT.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 COMMUNITY RESIDENCES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY RESIDENCES, INC		
		D Employer Identification Number (EIN) 54-1004092

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	413	
(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)	519178	600916
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	11231356	13526963
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	520459	515905
(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	12271406	14643784
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	12271406	14643784

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)	187061	
(B) Participants	2a(1)(B)	1061551	
(C) Others (including rollovers)	2a(1)(C)	139828	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		1388440
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)	38948	
(F) Other	2b(1)(F)	12407	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		51355
(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)	205081	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		205081
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1831413
c Other income	2c		8218
d Total income. Add all income amounts in column (b) and enter total	2d		3484507

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1067882	
(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)		1067882
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)	44247	
(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)		44247
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1112129

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2372378
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: **WALKER HEALTHCARE SERVICES GROUP**

(2) EIN: **54-1643141**

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.)	☒	☐	951
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 _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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 COMMUNITY RESIDENCES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY RESIDENCES, INC	D Employer Identification Number (EIN) 54-1004092	

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	69

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for: a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to: a The corresponding number for the plan year immediately preceding the current plan year b The corresponding number for the second preceding plan year	15a 15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year: a Enter the number of employers who withdrew during the preceding plan year b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16a 16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>03 / 31 / 2017</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>J500882A</u> .	

COMMUNITY RESIDENCES RETIREMENT PLAN
Financial Statements
December 31, 2023

COMMUNITY RESIDENCES RETIREMENT PLAN

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Walker Healthcare
Services Group
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Community Residences Retirement Plan
Chantilly, Virginia

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2023 Financial Statements

We have performed an audit of the accompanying financial statements of Community Residences Retirement Plan ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Community Residences Retirement Plan's 2023 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 audit need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from qualified institutions as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion on the 2023 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2023 Financial Statements section:

- The amounts and disclosures in the 2023 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 2023 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 on the 2023 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2023 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 2023 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for 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.

Auditor's Responsibilities for the Audit of the 2023 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2023 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2023 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 Matters

2023 Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions as of and for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

Community Residences Retirement Plan
Independent Auditor's Report

Auditor's Report on the 2022 Financial Statements

The financial statements of Community Residences Retirement Plan as of December 31, 2022, were audited by predecessor auditors. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 13, 2023 indicated that in their opinion (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2022 supplemental schedules, other than the information in the 2022 supplemental schedules that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2022 supplemental schedules 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).

Walker Healthcare Services Group

Certified Public Accountants

Roanoke, Virginia

October 2, 2024

COMMUNITY RESIDENCES RETIREMENT PLAN
Statements of Net Assets Available for Benefits
December 31, 2023

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments:		
Investments, at fair value	\$ 13,884,122	\$ 11,715,115
Investments, at contract value	<u>158,746</u>	<u>142,131</u>
Total investments	<u>14,042,868</u>	<u>11,857,246</u>
Receivables:		
Notes receivable from participants	<u>600,916</u>	<u>514,356</u>
Total receivables	<u>600,916</u>	<u>514,356</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 14,643,784</u></u>	<u><u>\$ 12,371,602</u></u>

See accompanying notes to financial statements.

COMMUNITY RESIDENCES RETIREMENT PLAN
Statements of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments, including realized gains and losses	\$ 1,502,036	\$ (3,193,324)
Interest and dividend income	<u>454,887</u>	<u>711,829</u>
Total investment income	<u>1,956,923</u>	<u>(2,481,495)</u>
Interest income on notes receivable from participants	<u>38,948</u>	<u>24,896</u>
Contributions:		
Participants'	1,061,551	902,420
Sponsor's	187,061	161,423
Participant rollovers	<u>139,828</u>	<u>31,667</u>
Total contributions	<u>1,388,440</u>	<u>1,095,510</u>
Total additions	<u>3,384,311</u>	<u>(1,361,089)</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	1,067,882	835,977
Administrative expenses	<u>44,247</u>	<u>41,008</u>
Total deductions	<u>1,112,129</u>	<u>876,985</u>
Net change	2,272,182	(2,238,074)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>12,371,602</u>	<u>14,609,676</u>
End of year	<u>\$ 14,643,784</u>	<u>\$ 12,371,602</u>

See accompanying notes to financial statements.

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 1: PLAN DESCRIPTION

The following description of Community Residences Retirement Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions. The Plan was amended and restated on January 1, 2020. On September 10, 2024, the Plan changed Trustees from Principal Trust Company to Mutual of America.

General: The Plan is a defined contribution 403(b) plan covering substantially all employees of Community Residences, Inc (the Sponsor). There are no age or service requirements for employee deferral eligibility. However, to receive the employer discretionary profit-sharing contribution, an employee must be at least 21 years of age and have one year of service. To receive an employer matching contribution, an employee must be at least 21 years of age and have two years of service. The board of directors and management controls and manages the operation and administration of the Plan. Principal Trust Company (Principal) and Variable Annuity Life Insurance Company (VALIC) serve as custodians of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Each year, participants may elect to contribute a percentage of their annual compensation (pretax and/or after-tax), as defined by the Plan, up to 100% of their compensation not to exceed the maximum allowable contributions under the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and certain individual retirement accounts.

For participants who meet the age and service requirements, the Sponsor makes an employer contribution to participants who make salary deferrals to the Plan (matching contribution). Currently, the matching contribution is 50% of the employee's contribution, up to a maximum of 4% of compensation. In addition, the Sponsor may provide a discretionary profit-sharing contribution. The plan was amended effective January 1, 2018 to make highly compensated employees ineligible to receive the matching contribution up to 50% of employee's contributions, up to a maximum of 4% of compensation. The plan was also amended to provide an additional allocation of any discretionary contribution to the affected highly compensated group. All other employees were not affected by this amendment. The Plan was amended to reverse the 2018 amendments effective January 1, 2023. The Sponsor did not make a discretionary profit-sharing contribution for 2023. Contributions are subject to certain limitations.

Investment Options: Participants direct their contributions and the Sponsor's contributions into various investment options offered by the Plan.

Participant Accounts: Each participant's account is credited with the participant's contributions and allocations of the Sponsor's contributions and plan earnings. Each participant's account is also charged with benefit payments, plan losses, transaction fees related to notes receivable from participants and distributions, and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are vested immediately in their contributions and matching contributions plus actual earnings thereon. Vesting in the Sponsor's discretionary profit sharing contribution portion of their accounts is based on years of service, as defined by the Plan. A participant is 100% vested after three years of credited service.

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 1: PLAN DESCRIPTION *(continued)*

Notes Receivable from Participants: Participants may borrow from their accounts, held by Principal, a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less, subject to certain restrictions. These loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 9.50% at December 31, 2023, which are commensurate with local prevailing rates as determined periodically by the plan administrator. Principal and interest are paid ratably through payroll deductions. As of December 31, 2023 and 2022, there were notes receivable from participants held at Principal of \$600,329 and \$436,680.

Participants may borrow directly through VALIC subject to certain limitations. Plan loans are issued from the funds owned by VALIC and loan proceeds are not removed from a participant's account balance. When plan loans are initiated, a portion of a participant's VALIC guaranteed investment account is reserved, or held in collateral, to cover the outstanding loan amount for the period of time the loan is outstanding. Investments securing defaulted loan balances are not reduced in the statements of net assets available for benefits until a distribution event occurs. As of December 31, 2023 and 2022, there were notes receivable from participants of \$105,331 and \$104,676, respectively, which are collateralized by the participant's account balance. These outstanding loans bore interest at rates that range from 3.00% to 7.00%.

Payment of Benefits: On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum distribution, installment payments or annuity contracts. In-service distributions are available after the participant has attained age of 59½ or if disabled, and are permitted from all vested accounts. Hardship withdrawals are also permitted, subject to certain restrictions and limitations.

Administrative Expenses: The Plan's administrative expenses are paid by the Plan Sponsor and/or the Plan as provided in the Plan document. Certain administrative functions are performed by employees of the Sponsor. No such employee receives compensation from the Plan. Expenses relating to specific participant transactions (notes receivable from participants and distributions) are charged directly to the participant's account.

Forfeitures: Forfeitures may be used to reduce Sponsor contributions or to pay administrative expenses. At December 31, 2023 and 2022, there were no forfeited nonvested accounts. There were no forfeitures used to reduce Sponsor contributions or pay plan expenses for the year ended December 31, 2023. For the year ended December 31, 2022, \$460 in forfeitures were used to reduce employer contributions.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The Plan's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Investment Valuation and Income Recognition: Investments are reported 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. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the custodians. See Note 3 for discussion of fair value measurements.

The investment in a fully benefit-responsive investment contract is reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2023 or 2022. Delinquent notes receivable from participants are recorded as distributions based upon the terms of the plan document.

Payment of Benefits: Benefits are recorded when paid.

NOTE 3: 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 those of other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 3: FAIR VALUE MEASUREMENTS *(continued)*

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 consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs consist of unobservable inputs and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs were not available. The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

Assets at Fair Value as of December 31, 2023				
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 11,916,985	\$ 11,916,985	\$ -	\$ -
Non-benefit responsive investment contract	357,160	-	-	357,160
Total assets in the fair value hierarchy	<u>12,274,145</u>	<u>11,916,985</u>	<u>-</u>	<u>357,160</u>
Investments measured at NAV <i>(a)</i>	<u>1,609,977</u>			
Investments at fair value	<u>\$ 13,884,122</u>			

Assets at Fair Value as of December 31, 2022				
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 9,845,418	\$ 9,845,418	\$ -	\$ -
Non-benefit responsive investment contract	378,328	-	-	378,328
Total assets in the fair value hierarchy	<u>10,223,746</u>	<u>9,845,418</u>	<u>-</u>	<u>378,328</u>
Investments measured at NAV <i>(a)</i>	<u>1,490,616</u>			
Investments at fair value	<u>\$ 11,714,362</u>			

There have been no changes in the methodologies used at December 31, 2023 and 2022. The following is a description of the valuation methodologies used for assets measured at fair value:

Level 1 Fair Value Measurements

The Plan invests in mutual funds which are publicly traded investments and are valued daily at the closing price reported on the active market on which the funds are traded.

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 3: FAIR VALUE MEASUREMENTS *(continued)*

Level 3 Fair Value Measurements

The fair value of the non-benefit-responsive interest contract is estimated by VALIC. Disclosure of unobservable inputs to fair value measurement has not been included for the non-benefit-responsive investment contract because quantitative unobservable inputs are not developed by the Plan when measuring fair value and have not been made available to the Plan by VALIC.

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

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2023 and 2022. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	<u>Fair Value at December 31, 2023</u>	<u>Fair Value at December 31, 2022</u>	<u>Unfunded commitments</u>	<u>Other Redemption Restrictions</u>	<u>Redemption Notice Period</u>
Annuity investment accounts	\$ 1,609,977	\$ 1,490,616	None	Daily	None

Annuity investment accounts The Plan invests in annuity investment accounts for which quoted prices are not available in active markets for identical instruments. The Plan utilizes the net asset value (NAV) per unit, as determined by VALIC, as the estimated fair value. Because quoted prices in active markets for identical assets are not available, these prices are determined using observable market information such as quotes from less active markets and/or quoted prices of securities with similar characteristics.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. Gains and losses (realized and unrealized) included in the changes of net assets for the period above are reported in net appreciation in fair value of investments in the statements of changes in net assets available for benefits.

NOTE 4: GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds a portfolio of investment contracts that comprises a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The following represents the disaggregation of contract value between types of investment contracts held by the Plan.

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 4: GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY *(continued)*

The following represents the contract value of the investment contract held by the Plan:

	<u>2023</u>	<u>2022</u>
Traditional investment contract	\$ 158,746	\$ 142,131

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. There are no reserves against contract value for credit risk of the contract issuers or otherwise. The crediting interest rate is based on a formula agreed upon with the issuers, but it may not be less than 2.00%. Such interest rates are reviewed on a quarterly basis for resetting. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuers. Such events include the following: (1) amendments to the plan document (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) premature termination of the contracts, (4) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (5) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include the following:

1. An uncured violation of the Plan's investment guidelines
2. A breach of material obligation under the contract
3. A material misrepresentation
4. A material amendment to the agreements without consent of the issuer

NOTE 5: PLAN TERMINATION

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

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 6: TAX STATUS

The Plan terms have been drafted in reliance on the sample language provided by the Internal Revenue Service in the Listing of Required Modifications draft issued April 4, 2009. The Plan is required to operate in conformity with the Code to maintain the exclusion from tax for Plan participants. Plan management believes the Plan is currently designed and operated in compliance with the applicable requirements of the Code. No provision for income tax has been included in the Plan's financial statements. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

NOTE 7: TRANSACTIONS WITH PARTIES-IN-INTEREST

Certain Plan investments are units of pooled separate accounts and investment contracts managed by VALIC or its affiliates and the Plan has investments in mutual funds and an investment contract managed by Principal. VALIC and Principal are the custodians as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each investment. Fees paid to the custodians by the Plan for participant-initiated transactions were \$44,247 and \$41,008 for the years ended December 31, 2023 and 2022, respectively.

Certain administrative functions are performed by employees of the Sponsor. These employees are also Plan participants. No such employee receives compensation from the Plan.

NOTE 8: INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by Principal Trust Company and Variable Annuity Life Insurance Company, the Plan's Custodians, as of and for the years ended December 31:

	2023	2022
Investments, at fair value	\$13,884,122	\$11,714,362
Investments, at contract value:	158,746	142,131
Notes receivable from participants	600,329	514,356
Net appreciation (depreciation) in fair value of investments	1,502,036	(3,193,324)
Interest and dividends	454,300	711,829
Interest on notes receivable from participants	38,948	24,896

COMMUNITY RESIDENCES RETIREMENT PLAN

Notes to Financial Statements For the Year Ended December 31, 2023

NOTE 9: RECONCILIATION OF FINANCIAL STATEMENTS TO THE FORM 5500

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to Schedule H of Form 5500 as of December 31:

	2023	2022
Net assets available for benefits per the financial statements	14,643,784	12,371,602
Difference in notes receivable from participants	--	4,822
Difference in valuation of investments	--	(105,431)
Employer receivable on Form 5500	--	413
Net assets available for benefits per the Form 5500	14,643,784	12,271,406

The following is a reconciliation of net change in net assets available for benefits per the financial statements for the year ended December 31, 2023 to net income per Form 5500:

Net change in net assets available for benefits per the financial statements	\$ 2,272,182
Less: change in notes receivable from participants	(4,822)
Plus: difference in earnings	105,431
Less: employer receivable on Form 5500	(413)
Net income per Form 5500	\$ 2,372,378

NOTE 10: NONEXEMPT TRANSACTIONS

The Sponsor failed to timely remit certain employee contributions and loan repayments of \$951 and \$43,701 during the years ended December 31, 2023 and 2022, respectively. These are deemed Prohibited Transactions in accordance with ERISA and the IRC. The Sponsor corrected the Prohibited Transactions by depositing lost earnings for impacted participants during each of the years ended December 31, 2023 and 2022, respectively.

NOTE 11: SUBSEQUENT EVENTS

Plan management has evaluated subsequent events through October 2, 2024, which is the date the financial statements were available to be issued, and determined that, except as discussed below, there were no subsequent events requiring disclosure.

Effective September 1, 2024, the Plan Sponsor elected to change Custodians, to Mutual of America. As a result of the change, the plan adopted a volume submitter document offered by Mutual of America. The majority of the assets will be transferred in 2024. Certain guaranteed investment contracts with insurance companies will remain with current Custodians until 2025 when the contract can be terminated and the assets transferred to the new Custodian.

SUPPLEMENTAL SCHEDULES

COMMUNITY RESIDENCES RETIREMENT PLAN
Plan Number 003 54-1004092
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2023

Participant Contributions Transferred Late to Plan Check here if late participant loan repayments are included: ☒	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 951	\$ -	\$ 951	\$ -	\$ -

COMMUNITY RESIDENCES RETIREMENT PLAN
Plan Number 003 54-1004092
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current or Contract Value
	MUTUAL FUNDS			
*	Principal Funds Inc.	Lifetime 2030 Fund	\$ **	\$ 2,145,054
*	Principal Funds Inc.	Lifetime 2035 Fund	**	2,015,759
*	Principal Funds Inc.	Lifetime 2040 Fund	**	1,402,163
*	Principal Funds Inc.	Lifetime 2045 Fund	**	1,295,885
*	Principal Funds Inc.	Lifetime 2025 Fund	**	973,873
*	Principal Funds Inc.	Lifetime 2050 Fund	**	742,270
*	Principal Funds Inc.	Lifetime 2055 Fund	**	552,002
*	Principal Funds Inc.	Lifetime 2020 Fund	**	544,783
	MFS Investment Management	MFS Value R3 Fund	**	354,601
	JP Morgan Fund	JP Morgan Mid Cap Growth Fund	**	328,437
*	Principal Funds Inc.	Large Cap S&P 500	**	230,802
*	Principal Funds Inc.	Blue Chip R5 Fund	**	167,094
*	Principal Funds Inc.	Small Cap S&P 600	**	145,689
*	Principal Funds Inc.	Lifetime 2015 Fund	**	141,468
*	VALIC	Vanguard Windsor II Fund	**	120,496
*	VALIC	Vanguard Life Strategy Growth Fund	**	101,416
*	Principal Funds Inc.	Calvert Equity A Fund	**	87,131
*	Principal Funds Inc.	Diversified International Fund	**	70,341
*	Principal Funds Inc.	Midcap S&P 400 Index Fund	**	65,820
	Alliance Bernstein	AB Small CAP Growth Port Fund	**	60,927
*	VALIC	Vanguard Wellington Fund	**	50,285
*	Principal Funds Inc.	Lifetime Strategic Income R5 Fund	**	42,735
*	Principal Funds Inc.	Capital Appreciation Fund R5 Fund	**	32,484
*	Principal Funds Inc.	Equity Income R5 Fund	**	31,832
	MFS Investment Management	MFS Midcap Value R3 Fund	**	29,957
*	Principal Funds Inc.	Core Plus Bond R5	**	25,203
*	Principal Funds Inc.	International Equity Index Fund	**	23,206
*	VALIC	Lifestrategy Conservative Fund	**	20,798
*	VALIC	Vanguard Long-Term Investment Grade Fund	**	20,647
*	Principal Funds Inc.	Lifetime 2060 Fund	**	17,628
*	Principal Funds Inc.	Lifetime 2065 Fund	**	17,106
*	Principal Funds Inc.	Small Cap R5 Fund	**	16,275
*	VALIC	Vanguard Long-Term Treasury Fund	**	15,989
	Franklin Templeton Investments	Franklin Small Cap Growth A Fund	**	12,298
*	VALIC	VC I Capital Appreciation	**	10,273
*	VALIC	Lifestrategy Moderate Fund	**	4,240
*	VALIC	Vanguard Conservative Growth Lifestyle	**	18
				11,916,985
	FIXED INVESTMENT INSURANCE CONTRACTS			
*	VALIC	Fixed Account Plus	**	356,007
*	Principal Life Insurance Company	Fixed Income Guaranteed Option	**	158,746
*	VALIC	Short Term Fixed Account	**	1,152
				515,905

COMMUNITY RESIDENCES RETIREMENT PLAN
Plan Number 003 54-1004092
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current or Contract Value
	ANNUITY INVESTMENT ACCOUNTS			
*	VALIC	Aggressive Growth Lifestyle Fund	**	867
*	VALIC	Ariel Appreciation Fund	**	38,936
*	VALIC	Ariel Fund	**	29,764
*	VALIC	Core Bond Fund	**	3,184
*	VALIC	Dividend Value	**	3,855
*	VALIC	Emerging Economies Fund	**	27,151
*	VALIC	Global Strategy Fund	**	16
*	VALIC	Goldman Sachs VIT Government Money Market	**	254,163
*	VALIC	Government Securities Fund	**	461
*	VALIC	Growth Fund	**	124,245
*	VALIC	High Yield Bond Fund	**	17,400
*	VALIC	Inflation Protected Fund	**	12
*	VALIC	International Equities Index Fund	**	34,437
*	VALIC	International Government Bond Fund	**	10
*	VALIC	International Growth Fund	**	15,777
*	VALIC	International Opportunities Fund	**	5,535
*	VALIC	International Value Fund	**	4,796
*	VALIC	Large Capital Growth Fund	**	51,542
*	VALIC	Loan Collateral Account	**	105,331
*	VALIC	Mid Cap Index Fund	**	59,699
*	VALIC	Mid Cap Strategic Growth Fund	**	9,666
*	VALIC	Moderate Growth Lifestyle Fund	**	36,267
*	VALIC	NASDAQ-100(R) Index Fund	**	19,420
*	VALIC	Science & Technology Fund	**	138,878
*	VALIC	Small Cap Growth Fund	**	374
*	VALIC	Small Cap Index Fund	**	46,291
*	VALIC	Small Cap Special Value Fund.	**	7,006
*	VALIC	Socially Responsible Fund	**	17,582
*	VALIC	Stock Index Fund	**	530,820
*	VALIC	Systematic Core Fund	**	10,749
*	VALIC	Systematic Growth Fund	**	10,945
*	VALIC	Systematic Value	**	4,799
				<u>1,609,978</u>
	NOTES RECEIVABLE FROM PARTICIPANTS			
		Maturing through 2033, interest rates of 3.00% to		
*	Notes from Participants	9.50%, collateralized by participants' accounts	-	<u>600,916</u>
				<u>600,916</u>
				<u><u>\$ 14,643,784</u></u>

* Party-in-interest

** Cost omitted for participant directed investments

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C R R P

EIN 54 1004092
 PLAN NUMBER 003
 PLAN YEAR 01/01/2023 TO 12/31/2023

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	PineBridge	Registered Investment Company Aggressive Growth Lifestyle	\$ 0.00	\$ 867.00
	Alliance Bernstein	Registered Investment Company AB Small Cap Growth Port A Fd	\$ 0.00	\$ 60,927.30
	ARIEL CAPITAL MANAGEMENT	Registered Investment Company ARIEL APPRECIATION FUND	\$ 0.00	\$ 38,936.00
	ARIEL CAPITAL MANAGEMENT	Registered Investment Company ARIEL FUND	\$ 0.00	\$ 29,764.00
	Calvert Funds	Registered Investment Company Calvert Equity A Fund	\$ 0.00	\$ 87,130.64
	PINEBRIDGE	Registered Investment Company CORE BOND FUND	\$ 0.00	\$ 3,184.00
	BLACKROCK/SUNAMERICA	Registered Investment Company DIVIDEND VALUE	\$ 0.00	\$ 3,855.00
	JP MORGAN	Registered Investment Company EMERGING ECONOMIES	\$ 0.00	\$ 27,151.00
	Franklin Templeton Investments	Registered Investment Company Franklin Small Cap Value A Fd	\$ 0.00	\$ 12,297.71
	VARIABLE ANNUITY LIFE INSURANCE CO.	Insurance Company General FIXED ACCT PLUS/SHORT TERM FIXED ACCT	\$ 0.00	\$ 357,159.00
	FRANKLIN TEMPLETON	Registered Investment Company GLOBAL STRATEGY	\$ 0.00	\$ 16.00
	JP MORGAN/SUN AMERICA	Registered Investment Company GOVERNMENT SECURITIES FUND	\$ 0.00	\$ 461.00
	AMERICAN CENTURY	Registered Investment Company GROWTH FUND	\$ 0.00	\$ 124,245.00
	UNKNOWN	Registered Investment Company GS VIT GOV MONEY MKT FD INST	\$ 0.00	\$ 254,163.00
	WELLINGTON	Registered Investment Company HIGH YIELD BOND FUND	\$ 0.00	\$ 17,400.00

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C R R P

EIN 54 1004092
PLAN NUMBER 003
PLAN YEAR 01/01/2023 TO 12/31/2023

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	PINEBRIDGE	Registered Investment Company INFLATION PROTECTED FUND	\$ 0.00	\$ 12.00
	PINEBRIDGE	Registered Investment Company INTERNATIONAL GOVERNMENT BOND FUND	\$ 0.00	\$ 10.00
	AMERICAN CENTURY//INVESCO/MFS	Registered Investment Company INTERNATIONAL GROWTH FUND	\$ 0.00	\$ 15,776.00
	Not Available	Registered Investment Company INTERNATIONAL VALUE FUND	\$ 0.00	\$ 4,796.00
	PINEBRIDGE	Registered Investment Company INTERNATL EQUITIES INDEX FUND	\$ 0.00	\$ 34,437.00
	Not Available	Registered Investment Company INTL OPPORTUNITIES	\$ 0.00	\$ 5,535.00
	JP Morgan Funds	Registered Investment Company JP Morgan Mid Cap Growth A Fd	\$ 0.00	\$ 328,437.02
	SUNAMERICA/INVESCO	Registered Investment Company LARGE CAPITAL GROWTH	\$ 0.00	\$ 51,542.00
	MFS Investment Management	Registered Investment Company MFS Mid Cap Value R3 Fund	\$ 0.00	\$ 29,956.86
	MFS Investment Management	Registered Investment Company MFS Value R3 Fund	\$ 0.00	\$ 354,601.31
	SUNAMERICA	Registered Investment Company MID CAP INDEX FUND	\$ 0.00	\$ 59,699.00
	RCM/MORGAN STANLEY	Registered Investment Company MID CAP STRATEGIC Gwth	\$ 0.00	\$ 9,666.00
	PINEBRIDGE	Registered Investment Company MODERATE GROWTH LIFESTYLE	\$ 0.00	\$ 36,267.00
	SUNAMERICA	Registered Investment Company NASDAQ-100(R) INDEX FUND	\$ 0.00	\$ 19,420.00
*	Principal Funds Inc	Registered Investment Company Prin Equity Income R5 Fund	\$ 0.00	\$ 31,832.06

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C R R P

EIN 54 1004092
 PLAN NUMBER 003
 PLAN YEAR 01/01/2023 TO 12/31/2023

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Insurance Company General Prin Fixed Inc Guar Option	\$ 0.00	\$ 158,745.87
*	Principal Funds Inc	Registered Investment Company Prin LgCap S&P 500 Idx R5 Fund	\$ 0.00	\$ 230,802.16
*	Principal Funds Inc	Registered Investment Company Prin LifeTime Str Inc R5 Fund	\$ 0.00	\$ 42,735.29
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2015 R5 Fund	\$ 0.00	\$ 141,467.82
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2020 R5 Fund	\$ 0.00	\$ 544,783.43
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2025 R5 Fund	\$ 0.00	\$ 973,872.55
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2030 R5 Fund	\$ 0.00	\$ 2,145,054.40
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2035 R5 Fund	\$ 0.00	\$ 2,015,758.66
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2040 R5 Fund	\$ 0.00	\$ 1,402,163.06
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2045 R5 Fund	\$ 0.00	\$ 1,295,885.04
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2050 R5 Fund	\$ 0.00	\$ 742,269.73
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2055 R5 Fund	\$ 0.00	\$ 552,001.93
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2060 R5 Fund	\$ 0.00	\$ 17,628.31
*	Principal Funds Inc	Registered Investment Company Prin LifeTime 2065 R5 Fund	\$ 0.00	\$ 17,106.34
*	Principal Funds Inc	Registered Investment Company Prin MidCap S&P 400 Idx R5 Fd	\$ 0.00	\$ 65,819.98

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C R R P

EIN 54 1004092
 PLAN NUMBER 003
 PLAN YEAR 01/01/2023 TO 12/31/2023

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Funds Inc	Registered Investment Company Prin SmCap S&P 600 Idx R5 Fund	\$ 0.00	\$ 145,689.39
*	Principal Funds Inc	Registered Investment Company Principal Blue Chip R5 Fund	\$ 0.00	\$ 167,093.99
*	Principal Funds Inc	Registered Investment Company Principal Capital App R5 Fund	\$ 0.00	\$ 32,483.98
*	Principal Funds Inc	Registered Investment Company Principal Core Plus Bond R5 Fd	\$ 0.00	\$ 25,202.75
*	Principal Funds Inc	Registered Investment Company Principal Div Intl R5 Fund	\$ 0.00	\$ 70,341.10
*	Principal Funds Inc	Registered Investment Company Principal Int'l Eq Index R5 Fd	\$ 0.00	\$ 23,206.21
*	Principal Funds Inc	Registered Investment Company Principal SmallCap R5 Fund	\$ 0.00	\$ 16,274.76
	T. ROWE PRICE/RCM/WELLINGTON	Registered Investment Company SCIENCE & TECHNOLOGY FUND	\$ 0.00	\$ 138,878.00
	JP MORGAN	Registered Investment Company SMALL CAP GROWTH FUND	\$ 0.00	\$ 374.00
	SUNAMERICA	Registered Investment Company SMALL CAP INDEX FUND	\$ 0.00	\$ 46,291.00
	WELLS CAP/DREMAN	Registered Investment Company SMALL CAP SPECIAL VALUE FUND	\$ 0.00	\$ 7,006.00
	SUNAMERICA	Registered Investment Company STOCK INDEX FUND	\$ 0.00	\$ 530,820.00
	SUN AMERICA	Registered Investment Company SYSTEMATIC CORE FUND	\$ 0.00	\$ 10,749.00
	UNKNOWN	Registered Investment Company SYSTEMATIC GROWTH FUND	\$ 0.00	\$ 10,945.00
	Not Available	Registered Investment Company SYSTEMATIC VALUE	\$ 0.00	\$ 4,797.00

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C R R P

EIN 54 1004092
 PLAN NUMBER 003
 PLAN YEAR 01/01/2023 TO 12/31/2023

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	SUNAMERICA	Registered Investment Company US SOCIALLY RESPONSIBLE FUND	\$ 0.00	\$ 17,582.00
	VANGUARD	Registered Investment Company VANGUARD LIFESTRATEGY CONSER	\$ 0.00	\$ 20,798.00
	VANGUARD	Registered Investment Company VANGUARD LIFESTRATEGY GROWTH	\$ 0.00	\$ 101,416.00
	VANGUARD	Registered Investment Company VANGUARD LIFESTRATEGY MODERA	\$ 0.00	\$ 4,240.00
	VANGUARD	Registered Investment Company VANGUARD LONG-TERM TREASURY	\$ 0.00	\$ 15,989.00
	VANGUARD	Registered Investment Company VANGUARD LT INV-GRADE FUND	\$ 0.00	\$ 20,647.00
	VANGUARD WELLINGTON	Registered Investment Company VANGUARD WELLINGTON FUND INC	\$ 0.00	\$ 50,285.00
	VANGUARD	Registered Investment Company VANGUARD WINDSOR II	\$ 0.00	\$ 120,496.00
	Not Available	Registered Investment Company VC I CAPITAL APPRECIATION	\$ 0.00	\$ 10,275.00
	UNKNOWN	Registered Investment Company VC I CONSERV GROWTH LIFESTYLE	\$ 0.00	\$ 18.00
*	Participant Loans	Range of Interest Rates Rates Range From 2.00% To 9.50%	\$ 0.00	\$ 605,979.00

