

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☐ Form 5558 ☐ automatic extension ☒ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan EMPLOYEE BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/01/1979
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) BRIDGEWAY BEHAVIORAL HEALTH SERVICES 615 NORTH BROAD STREET ELIZABETH, NJ 07208-3409
2b	Employer Identification Number (EIN) 22-2257891
2c	Plan Sponsor's telephone number 908-355-7886
2d	Business code (see instructions) 813000

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.	03/21/2025	ROBERT EDES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 668
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 462
a(2) Total number of active participants at the end of the plan year		6a(2) 484
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 92
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 576
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 577
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 537
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 34
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2L 2M 2S 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	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 2 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan EMPLOYEE BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRIDGEWAY BEHAVIORAL HEALTH SERVICES	D Employer Identification Number (EIN) 22-2257891	

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	577	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid 2750	(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 MML INSURANCE AGENCY LLC ATTN COMMISSIONS 1295 STATE ST SPRINGFIELD, MA 01111
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2750	0		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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(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..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
 (3) ☐ guaranteed investment (4) ☒ other ▶ CUSTODIAL GUARANTEED INTEREST CONTRACT

b	Balance at the end of the previous year	7b	1118150
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c	Additions: (1) Contributions deposited during the year	7c(1)	34801	
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	17172	
	(4) Transferred from separate account	7c(4)		
	(5) Other (specify below)	7c(5)	1442279	

▶ CORRECTION, OUTSIDE INVESTMENT TRANSFER, ADJUSTMENT

(6) Total additions	7c(6)	1494252
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	2612402
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	11407	
(2) Administration charge made by carrier	7e(2)	139	
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)	1127880	

▶ OUTSIDE INVESTMENT TRANSFER

(5) Total deductions	7e(5)	1139426
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1472976
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
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 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan EMPLOYEE BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRIDGEWAY BEHAVIORAL HEALTH SERVICES	D Employer Identification Number (EIN) 22-2257891	

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
VOYA FINANCIAL

(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
71-0294708	86509	VFB137	5	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
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	87820

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

(2) Dividends and credits.....

7c(2)

(3) Interest credited during the year.....

7c(3)

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

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions.....

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

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

7e(1)

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

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
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan EMPLOYEE BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRIDGEWAY BEHAVIORAL HEALTH SERVICES	D Employer Identification Number (EIN) 22-2257891	

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
--

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

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

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

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

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	60845	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MML INVESTORS SERVICES LLC

04-2746212

(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 99 49 55	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	58903	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
MML INVESTORS SERVICES LLC	27 99 49 55	58903

(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	INVESTMENT ADVISORY (PLAN)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MML INVESTORS SERVICES LLC	27 99 49 55	58903

(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.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan EMPLOYEE BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BRIDGEWAY BEHAVIORAL HEALTH SERVICES		
D Employer Identification Number (EIN) 22-2257891		

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNTS		
b Name of sponsor of entity listed in (a): BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES 403B		
c EIN-PN 71-0294708-865	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 87820
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>EMPLOYEE BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BRIDGEWAY BEHAVIORAL HEALTH SERVICES</u>	D Employer Identification Number (EIN) <u>22-2257891</u>	

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)	209012211622
(2) Participant contributions.....		1b(2)	3389514000
(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)	215575242517
(9) Value of interest in common/collective trusts.....		1c(9)	
(10) Value of interest in pooled separate accounts		1c(10)	11817287820
(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)	1746755114744936
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	11181501472976
(15) Other		1c(15)	1893718024

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	19181292	16791895

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	19181292	16791895
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	779842	
(B) Participants	2a(1)(B)	739500	
(C) Others (including rollovers)	2a(1)(C)	27003	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1546345
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)	9991	
(F) Other	2b(1)(F)	17172	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		27163
(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)	281666	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		281666
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-24503
(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)		-3387317
c Other income	2c		22714
d Total income. Add all income amounts in column (b) and enter total	2d		-1533932
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	794532	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	74	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		794606
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	14	
(2) Contract administrator fees	2i(2)	60845	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		60859
j Total expenses. Add all expense amounts in column (b) and enter total	2j		855465
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2389397
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: **HBK CPA'S AND CONSULTANTS**

(2) EIN: **31-1897225**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a	X		70224

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan EMPLOYEE BENEFIT PLAN OF BRIDGEWAY REHABILITATION SERVICES		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 BRIDGEWAY BEHAVIORAL HEALTH SERVICES		D Employer Identification Number (EIN) 22-2257891
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 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.....		3 212
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

EMPLOYEE BENEFIT PLAN OF
BRIDGEWAY REHABILITATION SERVICES

December 31, 2022 and 2021



EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

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January 22, 2024

To the Administrative Committee of the
Employee Benefit Plan of Bridgeway Behavioral Health Services
Union, New Jersey

Independent Auditor's Report

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

We have performed an audit of the accompanying financial statements of Employee Benefit Plan of Bridgeway Rehabilitation Services, 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, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certification from a qualified institution as of and for the year ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Disclaimer of Opinion on the Financial Statements

We do not express an opinion on the accompanying financial statements of Employee Benefit Plan of Bridgeway Behavioral Health Services. Because of the significance of the matters described in the Basis for Disclaimer of Opinion for the 2021 Financial Statements section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion on the Financial Statements

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

Further, as described in Note 10 to the financial statements, the Employee Benefit Plan of Bridgeway Behavioral Health Services has excluded from investments in the accompanying statement of net assets available for benefits certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009, as permitted by the Department of Labor's Field Assistance Bulletin No. 2009-02, Annual Reporting Requirements for 403(b) Plans. The investment income and distributions related to such accounts have also been excluded in the accompanying statement of changes in net assets available for benefits. The amount of these excluded annuity contracts and custodial accounts and the related income and distributions are not reasonably determinable. Accounting principles generally accepted in the United States of America require that these accounts and the related income and distributions be included in the accompanying financial statements.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Employee Benefit Plan of Bridgeway Rehabilitation Services' ability to continue as a going concern within one year after 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 Financial Statements

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

We are required to be independent of Employee Benefit Plan of Bridgeway Behavioral Health Services, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Matters

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Part IV, Item 4a – Schedule of Delinquent Participant Contributions and Schedule H, Part IV, Item 4i – Schedule of Assets (Held at Year End) as of December 31, 2022 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. Because of the significance of the matters described in the Basis for Disclaimer of Opinion for the Financial Statements section of our report, it is inappropriate to and we do not express an opinion on these supplemental schedules.

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

Hill, Barth & King LLC

Certified Public Accountants

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Statements of Net Assets Available for Benefits December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments at fair value	\$ 14,834,901	\$ 17,585,700
Investments at contract value	<u>1,488,853</u>	<u>1,137,087</u>
Total Investments	<u>16,323,754</u>	<u>18,722,787</u>
Receivables		
Employer contributions	211,625	209,012
Participant contributions	5,442	33,895
Notes receivable from participants	<u>243,876</u>	<u>219,463</u>
Total Receivables	<u>460,943</u>	<u>462,370</u>
Net Assets Available for Benefits	<u><u>\$ 16,784,697</u></u>	<u><u>\$ 19,185,157</u></u>

See accompanying notes to the financial statements

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

(Reductions)/Additions to Net Assets Attributed to:

Investment income

Net depreciation in fair value of investments	\$ (3,373,995)
Interest and dividends	<u>281,881</u>
	<u>(3,092,114)</u>

Interest income on notes receivable from participants	7,101
---	-------

Contributions

Participants	733,117
Rollovers	27,003
Employer	<u>779,842</u>
	<u>1,539,962</u>

Total Reductions, net	<u>(1,545,051)</u>
------------------------------	--------------------

Deductions from Net Assets Attributed to:

Benefits paid to participants	794,534
Administrative expenses	<u>60,875</u>

Total Deductions	<u>855,409</u>
-------------------------	----------------

Net Decrease	(2,400,460)
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Net Assets Available for Benefits - Beginning of Year	<u>19,185,157</u>
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Net Assets Available for Benefits - End of Year	<u><u>\$ 16,784,697</u></u>
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EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements December 31, 2022 and 2021

Note 1 - Description of Plan

The following description of the Employee Benefit Plan of Bridgeway Behavioral Health Services (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering eligible employees (the “participants”) of Bridgeway Behavioral Health Services, Inc. (the “Plan Sponsor” or “Company”). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Administrative Committee is responsible for oversight of the Plan.

Eligibility

All eligible employees of Bridgeway Rehabilitation Services, Inc. are allowed to contribute to the Plan on their first day of employment. Eligible employees are automatically enrolled in the Plan on their first day of employment. All eligible employees having completed one year with a minimum of 1,000 hours of service are eligible for employer contributions.

Contributions

Participants may contribute up to 100% of their pretax annual compensation up to the maximum for 2022, as defined by Internal Revenue Code. Each quarter, Bridgeway Rehabilitation Services, Inc. contributes 5% of participants’ gross compensation. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers mutual funds and money market accounts as investment options for participants.

Participant accounts

Each participant’s account is credited with the (a) participant’s contribution (b) the company’s contribution (c) plan earnings and, (d) forfeitures of terminated participant’s nonvested accounts, and charged with 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

Vesting refers to a participant earning or acquiring a nonforfeitable right to the full amount of their account. Participant’s elective deferrals plus or minus gains or losses are 100% vested. Employer contributions (including forfeitures), and the earnings or losses thereon, will vest in accordance with the following table:

Years of Service				
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
0%	20%	40%	60%	100%

Vesting is determined by years of service from date of hire to date of termination. Participants are credited with vesting service for all years and months of employment. A participant who works one hour of service in a month will be credited with a complete month of service.

Participants automatically become fully vested, regardless of the vesting table, upon attainment of 65 years of age, upon retirement due to disability, upon death, or upon termination of the Plan.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) December 31, 2022 and 2021

Note 1 - Description of Plan (Continued)

Payment of Benefits

Upon termination of service due to employment, death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum amount or annuity contracts upon having a distributional event. Hardship withdrawals may be made to pay for the medical, tuition, or funeral expenses of a primary beneficiary. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or by the other methods listed above.

Forfeitures

For the years ended December 31, 2022 and 2021, forfeited nonvested accounts totaled \$124,850 and \$257,053 respectively. The Plan allows forfeitures to be used to pay any administrative expenses and reduce employer contributions to the Plan. For the year ended December 31, 2022, \$50,846 of forfeited nonvested accounts were used to pay for administrative expenses. For the years ended December 31, 2022, forfeited nonvested accounts of \$144,259 were allocated to participant accounts.

Investments

All participant balances are invested based on the direction of the individual participants from a selection of investment vehicles offered by the Plan and selected by the Administrative Committee.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years. The loans are secured by the balance in the participant's account and bear interest based on the rates available for similar loans from commercial lending institutions.

If any amount remains unpaid for more than 90 days after due date, the loan will be in default. Upon default, the entire principal balance and interest will become immediately due and payable. The Plan may use any part of participant's vested account available for distribution.

Plan Termination

Although it has not expressed any interest to do so, the Plan Sponsor reserves the right 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 employer contributions.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) **December 31, 2022 and 2021**

Note 2 – Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

Investments are reported at fair value (except for the fully benefit-responsive investments 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's Administrative Committee determines the Plan's valuation policies utilizing information provided by investment advisers and trustees. See Note 5 for discussion of fair value measurements.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Most administrative expenses, except for trustee fees, are paid by the Plan Sponsor.

Subsequent Events

The Plan has evaluated subsequent events through January 22, 2024, the date the financial statements were available to be issued and concluded that no subsequent events occurred that would require recognition or disclosure in the financial statements.

Note 3 – Party-in-Interest Transactions

Certain Plan investments are managed by Principal Trust Company and Voya Retirement Insurance and Annuity Company. Principal Trust Company and Voya Retirement Insurance and Annuity Company are the trustees as defined by the Plan and, therefore, these transactions qualify as party in interest transactions.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) December 31, 2022 and 2021

Note 4 - Information Certified and Provided by the Trustees

The following is a summary of the Plan's asset information as of December 31, 2022 and 2021, and for the year ended December 31, 2022, included throughout the Plan's financial statements and supplemental schedules, that were prepared by or derived from information provided by the trustees and furnished to the plan administrator. The plan administrator has obtained certifications from the trustees that information provided to the plan administrator by the trustees related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information in Note 5, Note 6 and accompanying supplemental schedules related to the following assets:

	<u>2022</u>	<u>2021</u>
Investments at Fair Value:		
Mutual funds	\$ 14,744,928	\$ 17,467,528
Pooled separate accounts	<u>89,973</u>	<u>118,172</u>
Total investments at fair value	<u>\$ 14,834,901</u>	<u>\$ 17,585,700</u>
Investments at Contract Value:		
Voya fixed plus account II	\$ 15,878	\$ 18,937
Principal fixed income guaranteed option	<u>1,472,975</u>	<u>1,118,150</u>
Total investments at contract value	<u>\$ 1,488,853</u>	<u>\$ 1,137,087</u>
Notes Receivable from Participants	<u>\$ 243,876</u>	<u>\$ 219,463</u>

Principal Trust Company and Voya Retirement Insurance and Annuity Company also certified to the completeness and accuracy of \$3,373,995 of net depreciation in fair value of investments and \$288,982 of interest and dividends related to the aforementioned assets, including interest income on notes receivable from participants, for the year ended December 31, 2022.

The Plan has entered into an investment advisory contract with Voya Retirement Insurance and Annuity Company. Voya Retirement Insurance and Annuity Company maintain the contributions in a general and pooled account. This account is credited with earnings on the underlying investments and charged for Plan surrenders and investment advisory fees. The investment is recorded at contract value. There are no reserves against contract value for credit risk on the contract issuer or otherwise. The contract value of the investment contract at December 31, 2022 and 2021 was \$15,878 and \$18,937, respectively.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) December 31, 2022 and 2021

Note 5 - Fair Value Measurements

The Plan accounts for fair value measurements in accordance with FASB ASC 820. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

Level 2 inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts: Valued at their accumulation unit value (AUV). The separate account is valued daily as the number of accumulations units held multiplied by the AUV. The AUV is determined daily based on the net asset value of the shares of the underlying fund, the fund's dividends, and the contract's separate account charges. Due to the nature of the pooled separate accounts discussed above, there is no unfunded commitments or redemption restrictions.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) December 31, 2022 and 2021

Note 5 - Fair Value Measurements (Continued)

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	December 31, 2022	Fair Value Measurements at Reporting Date		
		Inputs (Level 1)	Inputs (Level 2)	Inputs (Level 3)
Mutual funds	\$ 14,744,928	\$ 14,744,928	\$ -	\$ -
Pooled separate accounts (a)	89,973	-	-	-
Total investments at fair value	<u>\$ 14,834,901</u>	<u>\$ 14,744,928</u>	<u>\$ -</u>	<u>\$ -</u>

	December 31, 2021	Fair Value Measurements at Reporting Date		
		Inputs (Level 1)	Inputs (Level 2)	Inputs (Level 3)
Mutual funds	\$ 17,467,528	\$ 17,467,528	\$ -	\$ -
Pooled separate accounts (a)	118,172	-	-	-
Total investments at fair value	<u>\$ 17,585,700</u>	<u>\$ 17,467,528</u>	<u>\$ -</u>	<u>\$ -</u>

- (a) In accordance with Subtopic 820-10, 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 statements of net assets available for benefits.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) December 31, 2022 and 2021

Note 5 - Fair Value Measurements (Continued)

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021:

	December 31, 2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts				
Voya Large Cap Growth	\$ 39,042	N/A	Daily	30 Days
PIMCO VIT Real Return	14,662	N/A	Daily	30 Days
American Funds Growth	5,681	N/A	Daily	30 Days
VY JPMorgan Mid Cap Value	8,268	N/A	Daily	30 Days
Voya Large Cap Value	10,365	N/A	Daily	30 Days
VY Clarion Real Estate	4,165	N/A	Daily	30 Days
American Funds EuroPacific	2,787	N/A	Daily	30 Days
VY TRoweProce Capital Apprec	4,149	N/A	Daily	30 Days
VY Baron Growth	663	N/A	Daily	30 Days
Pioneer High Yield Fund	2	N/A	Daily	30 Days
Franklin Small Cap Val VIP 2	189	N/A	Daily	30 Days
Total investments at fair value	<u>\$ 89,973</u>			
	December 31, 2021	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts				
Voya Large Cap Growth	\$ 58,210	N/A	Daily	30 Days
PIMCO VIT Real Return	16,820	N/A	Daily	30 Days
American Funds Growth	9,937	N/A	Daily	30 Days
VY JPMorgan Mid Cap Value	8,850	N/A	Daily	30 Days
Voya Large Cap Value	7,718	N/A	Daily	30 Days
VY Clarion Real Estate	6,036	N/A	Daily	30 Days
American Funds EuroPacific	3,938	N/A	Daily	30 Days
VY TRoweProce Capital Apprec	3,853	N/A	Daily	30 Days
VY Baron Growth	1,643	N/A	Daily	30 Days
Pioneer High Yield Fund	626	N/A	Daily	30 Days
Voya Index Plus MidCap	288	N/A	Daily	30 Days
Franklin Mutual Global Discovery	253	N/A	Daily	30 Days
Total investments at fair value	<u>\$ 118,172</u>			

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) December 31, 2022 and 2021

Note 6 - Principal Fixed Income Guaranteed Investment Contract with Principal Trust Company

In 2017, the Plan entered into a traditional fully benefit-responsive guaranteed investment contract with Principal Trust Company ("Principal") totaling \$1,472,976 and \$1,118,150 at December 31, 2022 and 2021, respectively. Principal maintains the contributions in a general account. The account does not have specific underlying assets assigned and is charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Principal, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer.

Note 7 - Tax Status

The Plan and related trust received a favorable opinion letter from the Internal Revenue Service dated March 31, 2017. Although the Plan has been amended since the date of the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) December 31, 2022 and 2021

Note 8 - Reconciliation of Financial Statements to Schedule H of Form 5500

Information reported on Schedule H of Form 5500 was prepared on the accrual basis of accounting. The following schedule reconciles the financial statements to Schedule H of Form 5500 as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 16,784,697	\$ 19,185,157
Less: Accrued interest timing adjustment on participant loans	(1,287)	-
Less: Delinquent contributions and lost earnings not remitted timely	<u>(5,442)</u>	<u>-</u>
Net assets available for benefits per Schedule H to the Form 5500	<u>\$ 16,777,968</u>	<u>\$ 19,185,157</u>
Net change in benefits per the financial statements - net increase (decrease)	\$ (2,400,460)	
Add: Remittance of delinquent contributions not recorded in the prior year	22,983	
Add: Prior year accrued interest timing adjustment on participant loans	2,890	
Add: Prior year accrued investment income timing adjustment	<u>1,870</u>	
Net change in benefits per Schedule H of Form 5500	<u>\$ (2,372,717)</u>	

Note 9 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. 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.

Note 10 - Excluded Contracts and Accounts

The plan administrator has elected to exclude certain contracts and accounts from Plan assets in accordance with DOL FAB 2009-02 due to the fact that the contract or account was issued to a current or former employee before January 1, 2009; the employer ceased to have any obligation to make contributions (including employee salary reduction contributions), and in fact, stopped making contributions to the contract or account before January 1, 2009; all the rights under the contract or account are legally enforceable against the insurer by the individual owner of the contract or account without any involvement by the employer; and the individual owner of the contract should be fully vested in the contract or account.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES

Notes to Financial Statements (Continued) **December 31, 2022 and 2021**

Note 11 – Prohibited Transactions

As required by ERISA Section 2510.3-102, the Plan sponsor is required to segregate employee contribution and loan repayments to the Plan from its general assets as soon as practicable. The Plan has contributions totaling \$25,855, all of which represented employee salary deferrals and loan repayments, that were not remitted timely. These contributions are considered prohibited transactions.

The Company will calculate lost investment earnings and file Form 5330, as applicable, and expects to compensate the plan for the lost earnings in 2023.

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES
EIN 22-2257891 Plan #001
Schedule H, Part IV, Item 4a
Schedule of Delinquent Participant Contributions
December 31, 2022

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Untimely contributions, including participant loan repayments	\$ -	\$ -	\$ -	\$ 45,554

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES
EIN 22-2257891 Plan #001
Schedule H, Part IV, Item 4i
Schedule of Assets (Held At End of Year)
December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of investment	Cost	Current Value
*	Prin Lifetime 2025 Inst Fund	Registered investment company	-	\$ 3,003,288
*	Prin Lifetime 2040 Inst Fund	Registered investment company	-	1,642,524
*	Prin Lifetime 2030 Inst Fund	Registered investment company	-	1,555,554
*	Prin Lifetime 2045 Inst Fund	Registered investment company	-	1,470,434
*	Prin Lifetime 2020 Inst Fund	Registered investment company	-	1,314,477
*	Prin Lifetime 2050 Inst Fund	Registered investment company	-	1,154,588
*	Prin Lifetime 2035 Inst Fund	Registered investment company	-	1,138,025
*	Prin Lifetime 2055 Inst Fund	Registered investment company	-	814,249
*	Prin Lifetime 2015 Inst Fund	Registered investment company	-	571,906
	Franklin Dynatech R6 Fund	Registered investment company	-	357,289
	Pimco Income Institutional Fund	Registered investment company	-	351,242
*	Prin Lg Cap S&P 500 Idx Inst Fund	Registered investment company	-	340,760
	Invesco Divers Dividend R6 Fund	Registered investment company	-	179,048
*	Prin MidCap S&P 400 Idx R6 Fd	Registered investment company	-	116,766
	PGIM Total Ret Bond R6 Fd	Registered investment company	-	111,927
*	Prin SmCap S&P 600 Idx R6 Fund	Registered investment company	-	107,435
	Am Fds Am Bal R6 Fund	Registered investment company	-	88,468
*	Prin Lifetime 2060 Inst Fund	Registered investment company	-	87,387
	JanusHenderson Triton N	Registered investment company	-	74,798
*	Prin Lifetime 2010 Inst Fund	Registered investment company	-	57,150
	Etn Vnc Atl Cp Smid-Cap R6 Fd	Registered investment company	-	37,764
*	Principal Int'l EQ Index R6 Fd	Registered investment company	-	31,664
	Inv Int'l Div R6 Fund	Registered investment company	-	28,577
	Victory Sycamore Est Val R6 Fd	Registered investment company	-	27,801
	AB Global Bond Z Fund	Registered investment company	-	22,030
	Lord Abbett High Yield R6 Fund	Registered investment company	-	14,854
*	Prin Real Estate Secs R6 Fund	Registered investment company	-	11,966
	Inv Gbl Opp R6 Fd	Registered investment company	-	11,678
	Nuveen Sm Cap Value R6 Fund	Registered investment company	-	11,530
*	Prin Lifetime 2065 Inst Fund	Registered investment company	-	5,298
*	Prin Lifetime Str Inc Inst Fund	Registered investment company	-	2,864
	Amer Beacon Intl EQ R6 Fund	Registered investment company	-	1,527
	Amer Funds New World R6 Fund	Registered investment company	-	58
				<u>\$ 14,744,926</u>

* Denotes party-in-interest

Cost (d) omitted for participant directed investments

EMPLOYEE BENEFIT PLAN OF BRIDGEWAY BEHAVIORAL HEALTH SERVICES
EIN 22-2257891 Plan #001
Schedule H, Part IV, Item 4i
Schedule of Assets (Held at end of Year) (Continued)
December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of investment	Cost	Current Value
*	Principal Life Insurance Company	Insurance contract	-	\$ 1,472,976
*	Voya Large Cap Growth Portfolio Srv	Value of interest in pooled separate account	-	39,042
*	Voya Fixed Plus Account II	Fixed Account	-	15,878
	PIMCO VIT Real Return Portfolio Adm	Value of interest in pooled separate account	-	14,662
*	Voya Large Cap Value Port Inst	Value of interest in pooled separate account	-	10,365
*	VY JPMorgan Mid Cap Val Port Srv	Value of interest in pooled separate account	-	8,268
	American Funds Growth Fnd R3	Value of interest in pooled separate account	-	5,681
*	VY Clarion Real Estate Port Srv	Value of interest in pooled separate account	-	4,165
*	VY TRowePrice Captl Apprec Pt Srv	Value of interest in pooled separate account	-	4,149
	American Funds EuroPacific R3	Value of interest in pooled separate account	-	2,787
*	VY Baron Growth Port Srv	Value of interest in pooled separate account	-	663
	Franklin Small Cap Val VIP 2	Value of interest in pooled separate account	-	190
	Pioneer High Yield Fund A	Value of interest in pooled separate account	-	2
	Participant Loans	4.25% - 7.25%	\$ 0	243,876
				1,822,704
		Total registered investment companies		14,744,926
				<u>\$ 16,567,630</u>

* Denotes party-in-interest

Cost (d) 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)

E B P B R

EIN 22 2257891
 PLAN NUMBER 001
 PLAN YEAR 01/01/2022 TO 12/31/2022

(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
	Alliance Bernstein	Registered Investment Company AB GLOBAL BOND Z FUND	\$ 0.00	\$ 22,030.41
	American Beacon Funds	Registered Investment Company AM BEACON INTER EQ R6 FUND	\$ 0.00	\$ 1,527.02
	The American Funds	Registered Investment Company AMER FUNDS AMER BAL R6 FD	\$ 0.00	\$ 88,467.95
	The American Funds	Registered Investment Company AMERICAN FUNDS NEWORLD R6	\$ 0.00	\$ 57.83
	Eaton Vance	Registered Investment Company ETN VNC ATL CP SMID-CAP R6 FD	\$ 0.00	\$ 37,764.23
	Franklin Templeton Investments	Registered Investment Company FRANKLIN DYNATECH R6 FUND	\$ 0.00	\$ 357,288.81
	Benefit Plan of Bridgeway Rehabilit	Other Guaranteed	\$ 0.00	\$ 18,024.00
	Oppenheimer	Registered Investment Company INV GLBL OPP R6 FD	\$ 0.00	\$ 11,678.41
	Oppenheimer	Registered Investment Company INV INT'L DIV R6FUND	\$ 0.00	\$ 28,577.12
	Invesco Funds Group, Inc.	Registered Investment Company INVECO DIVERS DIVIDEND R6 FD	\$ 0.00	\$ 179,047.76
	Janus International Holding, LLC	Registered Investment Company JANUSHENDERSON TRITON N	\$ 0.00	\$ 74,797.58
	Lord Abbett	Registered Investment Company LORD ABBETT HIGH YIELD R6 FUND	\$ 0.00	\$ 14,853.62
	Nuveen	Registered Investment Company NUVEEN SM CAP SELECT R6 FUND	\$ 0.00	\$ 11,529.96
*	Principal Life Insurance Company	Insurance Company General Prin Fixed Inc Guar Option	\$ 0.00	\$ 1,472,976.02
	PGIM Investments	Registered Investment Company PGIM TOTAL RET BOND R6 FD	\$ 0.00	\$ 111,927.20

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

E B P B R

EIN 22 2257891
 PLAN NUMBER 001
 PLAN YEAR 01/01/2022 TO 12/31/2022

(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
	PIMCO Funds	Registered Investment Company PIMCO INCOME INSTITUTIONAL FD	\$ 0.00	\$ 351,242.24
*	Principal Funds Inc	Registered Investment Company PRIN LGCP S&P 500 IDX INST FD	\$ 0.00	\$ 340,759.78
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME STR INC INST FD	\$ 0.00	\$ 2,864.12
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2010 INST FUND	\$ 0.00	\$ 57,149.66
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2015 INST FUND	\$ 0.00	\$ 571,905.86
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2020 INST FUND	\$ 0.00	\$ 1,314,477.17
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2025 INST FUND	\$ 0.00	\$ 3,003,287.88
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2030 INST FUND	\$ 0.00	\$ 1,555,554.01
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2035 INST FUND	\$ 0.00	\$ 1,138,024.76
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2040 INST FUND	\$ 0.00	\$ 1,642,523.97
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2045 INST FUND	\$ 0.00	\$ 1,470,434.13
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2050 INST FUND	\$ 0.00	\$ 1,154,588.04
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2055 INST FUND	\$ 0.00	\$ 814,249.46
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2060 INST FUND	\$ 0.00	\$ 87,387.17
*	Principal Funds Inc	Registered Investment Company PRIN LIFETIME 2065 INST FUND	\$ 0.00	\$ 5,297.98

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

E B P B R

EIN 22 2257891
PLAN NUMBER 001
PLAN YEAR 01/01/2022 TO 12/31/2022

(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 MIDCAP S&P 400 IDX R6 FD	\$ 0.00	\$ 116,765.69
*	Principal Funds Inc	Registered Investment Company PRIN RE SECS R6 FUND	\$ 0.00	\$ 11,966.30
*	Principal Funds Inc	Registered Investment Company PRIN SMCP S&P 600 IDX R6 FD	\$ 0.00	\$ 107,435.09
*	Principal Funds Inc	Registered Investment Company PRINCIPAL INT'L EQ IND R6 FD	\$ 0.00	\$ 31,664.10
	Benefit Plan of Bridgeway Rehabilit	Pooled Separate Accounts Separate Accounts	\$ 0.00	\$ 87,820.00
	Victory Funds	Registered Investment Company VICTORY SYCAMORE EST VAL R6 FD	\$ 0.00	\$ 27,810.22
*	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 7.25%	\$ 0.00	\$ 242,589.00



October 19, 2023

Re: 5500 Filing

To Whom It May Concern:

Please advise that the audit is still in progress. If you need any additional information, please let me know.

Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Biren Parikh", is written over the printed name.

Biren Parikh, CPA
Chief Financial Officer

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