

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>CAPSTONE FACILITIES 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>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) <u>CAPSTONE MANAGEMENT LLC</u></p> <p><u>8515 DOUGLAS AVE., SUITE 15</u> <u>URBANDALE, IA 50322</u></p>	<p>1c Effective date of plan <u>07/01/2020</u></p> <p>2b Employer Identification Number (EIN) <u>38-3943640</u></p> <p>2c Plan Sponsor's telephone number <u>515-223-6064</u></p> <p>2d Business code (see instructions) <u>623000</u></p>

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.	08/15/2025	VICKI IRVIN
	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 <input checked="" type="checkbox"/> 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	275
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	265
	6a(2)	215
	6b	1
	6c	8
	6d	224
	6e	0
	6f	224
	6g(1)	
6g(2)	46	
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2J 2F 2G 3D 3H 2T 3B

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)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2021** and ending **12/31/2021**

<p>A Name of plan CAPSTONE FACILITIES 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 CAPSTONE MANAGEMENT LLC</p>	<p>D Employer Identification Number (EIN) 38-3943640</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE 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
31-4156830	66869	438-80098	61	01/01/2021	12/31/2021

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
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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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **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	2109
c Additions: (1) Contributions deposited during the year	7c(1)	649
	7c(2)	
	7c(3)	9
	7c(4)	
	7c(5)	
	(6) Total additions	7c(6)
d Total of balance and additions (add lines 7b and 7c(6))	7d	2767
e Deductions:		
	7e(1)	308
	7e(2)	12
	7e(3)	1962
	7e(4)	
(5) Total deductions	7e(5)	2282
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	485

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan CAPSTONE FACILITIES 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CAPSTONE MANAGEMENT LLC	D Employer Identification Number (EIN) 38-3943640

Part I	Asset and Liability Statement
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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.

	(a) Beginning of Year	(b) End of Year
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	4678
(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)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	251225
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	485
(15) Other.....	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	118141	256388
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	118141	256388

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)		
(B) Participants.....	2a(1)(B)	107922	
(C) Others (including rollovers).....	2a(1)(C)	24503	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		132425
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)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		20281
c Other income	2c		9
d Total income. Add all income amounts in column (b) and enter total	2d		152715

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	10828	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		10828
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	3640	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		3640
j Total expenses. Add all expense amounts in column (b) and enter total	2j		14468

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		138247
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: EIDE BAILLY LLP

(2) EIN: 45-0250958

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		90000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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



Financial Statements
December 31, 2022 and 2021 and 2020
Capstone Facilities 401(k) Plan

Capstone Facilities 401(k) Plan

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Independent Auditor's Report

The Plan Administrator
Capstone Facilities 401(k) Plan
Urbandale, Iowa

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

We have performed audits of the financial statements of Capstone Facilities 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021 and 2020, and the related statement of changes in net assets available for benefits for the years ended December 31, 2022 and 2021 and the period from July 1, 2020 to December 31, 2020, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Capstone Facilities 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021 and 2020, and for the years ended December 31, 2022 and 2021 and the period from July 1, 2020 to December 31, 2020, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Capstone Facilities 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 Capstone Facilities 401(k) Plan's ability to continue as a going concern for one year after the date that 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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Capstone Facilities 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Capstone Facilities 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules H, line 4i-schedule of assets held at end of year as of December 31, 2022 and 2021 and 2020, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Des Moines, Iowa
August 13, 2025

Capstone Facilities 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021 and 2020

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Assets			
Investments, at fair value	\$ 321,525	\$ 251,710	\$ 116,745
Contributions receivable Participant	<u>798</u>	<u>4,678</u>	<u>1,396</u>
Net Assets Available for Benefits	<u>\$ 322,323</u>	<u>\$ 256,388</u>	<u>\$ 118,141</u>

Capstone Facilities 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2022 and 2021 and 2020

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Additions			
Investment Income			
Net appreciation (depreciation) in fair value of investments	\$ (55,338)	\$ 20,290	\$ 13,003
Contributions			
Employer QNEC	132	-	-
Participant	145,450	107,922	49,486
Rollovers	7,113	24,503	56,477
	<u>152,695</u>	<u>132,425</u>	<u>105,963</u>
Total additions	<u>97,357</u>	<u>152,715</u>	<u>118,966</u>
Deductions			
Benefits paid to participants	26,237	10,828	-
Administrative expenses	5,185	3,640	825
	<u>31,422</u>	<u>14,468</u>	<u>825</u>
Total deductions	<u>31,422</u>	<u>14,468</u>	<u>825</u>
Net Increase	65,935	138,247	118,141
Net Assets Available for Benefits			
Beginning of year	<u>256,388</u>	<u>118,141</u>	<u>-</u>
End of year	<u>\$ 322,323</u>	<u>\$ 256,388</u>	<u>\$ 118,141</u>

Note 1 - Description of Plan

The following brief description of the Capstone Facilities 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering qualified employees of Capstone Management, LLC and affiliated entities (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Additional participating employers include Algona Manor, Blackhawk LifeCare, Inc., Hawkeye Estates dba Bridges at Ankeny, Maquoketa Care Center, West Point Care Center, and Pleasant Manor Care Center dba Savannah Heights.

Eligibility

Employees are eligible to participate in the Plan if they have completed 6 consecutive months of employment and are 18 years of age. If the service requirement is not met in the first consecutive period of months, the service requirement will have been deemed satisfied after an employee is credited with a year of service, as defined by the Plan. There are no specifically excluded employees for purposes of participation in the Plan.

Entry Date

Employees may enter the Plan on the first day of the first month and seventh month of the Plan year coinciding with or next following the date they satisfy the eligibility requirements.

Contributions

Each year, participants may contribute up to 100% of the pretax annual compensation, as defined in the Plan. Contributions are subject to certain Internal Revenue Code (IRC) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Plan allows participants to designate contributions as Roth 401(k) contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers).

Participant Accounts

Each participant's account is credited with the participant's contributions. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment to the Plan, a participant may direct deferrals contributions in any of the funds offered by the Plan. Participants may change their investment options daily.

Vesting

Participants are vested immediately in their contributions, plus actual earnings thereon.

Payment of Benefits

Participants may elect to receive either a lump-sum amount or substantially equal annual or more frequent installments over a period not to exceed the joint life expectancy of you or your Beneficiary as defined in the Plan Document upon retirement, termination of service, death or disability. A terminated participant with a balance of less than \$1,000 may be automatically paid out by the Plan upon termination. Any terminated participants with a balance between \$1,000 to \$5,000 can still be automatically paid out or rolled into a qualified Individual Retirement Account. Distributions may be made at the participant's election prior to termination upon attainment of age 59 ½ or hardship, as defined by the Plan.

Note 2 - Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of the 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 of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Company determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance company. See Note 3 for discussion of fair value measurements.

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

The classification of investment earnings reported in the statement of changes in net assets available for benefits may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Contributions

Participant contributions are recorded in the year in which the employee contributions are withheld from compensation.

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

Expenses

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Note 3 - Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

The 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 and 2020.

Omnibus account – Mutual funds – Valued at fair value based on the net asset value (NAV) of the observable market prices of the underlying assets within that account, less liabilities. The NAV for the underlying assets of the fund is a readily determinable measure of their fair value and is the basis used by the fund for current transactions.

Guaranteed investment contract – The fair value of the non-fully benefit responsive guaranteed investment contract is measured using an income approach and discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

Capstone Facilities 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021 and 2020

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021 and 2020:

	2022			
	Level 1	Level 2	Level 3	Total
Omnibus Account - Mutual Funds	\$ -	\$ 320,942	\$ -	\$ 320,942
Guaranteed investment contract	-	-	583	583
Investments at fair value	<u>\$ -</u>	<u>\$ 320,942</u>	<u>\$ 583</u>	<u>\$ 321,525</u>
	2021			
	Level 1	Level 2	Level 3	Total
Omnibus Account - Mutual Funds	\$ -	\$ 251,225	\$ -	\$ 251,225
Guaranteed investment contract	-	-	485	485
Investments at fair value	<u>\$ -</u>	<u>\$ 251,225</u>	<u>\$ 485</u>	<u>\$ 251,710</u>
	2020			
	Level 1	Level 2	Level 3	Total
Omnibus Account - Mutual Funds	\$ -	\$ 114,636	\$ -	\$ 114,636
Guaranteed investment contract	-	-	2,109	2,109
Investments at fair value	<u>\$ -</u>	<u>\$ 114,636</u>	<u>\$ 2,109</u>	<u>\$ 116,745</u>

Changes in Fair Value of Level 3 Assets

The table below sets forth changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2022 and 2021 and 2020:

	2022	2021	2020
	Guaranteed Investment Account	Guaranteed Investment Account	Guaranteed Investment Account
Transfers in	\$ -	\$ -	\$ -
Transfers out	-	(1,962)	-
Purchases	180	664	2,117
Issuances	-	(308)	-

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan’s level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments as of December 31, 2022 and 2021 and 2020 , respectively, and the significant unobservable inputs and the ranges for those inputs:

2022				
Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Weighted Average of Significant Input Values
Guaranteed Investment Account	\$ 583	Discounted cash flow	Contract cash flows and interest credited	1.59%
2021				
Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Weighted Average of Significant Input Values
Guaranteed Investment Account	\$ 485	Discounted cash flow	Contract cash flows and interest credited	1.50%
2020				
Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Weighted Average of Significant Input Values
Guaranteed Investment Account	\$ 2,109	Discounted cash flow	Contract cash flows and interest credited	1.80%

Note 4 - Information Certified by Nationwide Trust Company, FSB.

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2022 and 2021 and 2020, and net appreciation (depreciation) in fair value of investments, was obtained by management and agreed to or derived from information certified as complete and accurate by Nationwide Trust Company, FSB. (Nationwide).

Note 5 - Tax Status

From July 1, 2020 through July 14, 2022, the Plan used a pre-approved plan document sponsored by Paradigm Benefits, LLC., which received an advisory letter from the Internal Revenue Service (IRS), dated June 30, 2020, stating that the pre-approved document satisfies the applicable provisions of the IRC. Beginning July 15, 2022, the Plan used a pre-approved plan document sponsored by CCH Incorporated, DBA ftwilliam.com, which received an advisory letter from the Internal Revenue Service (IRS), dated June 30, 2020, stating that the pre-approved document satisfies the applicable provisions of the IRC. The Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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

Note 6 - Contract with Insurance Company

The Company entered into an investment contract with Nationwide Life Insurance Company. As part of the contract, Nationwide Life Insurance Company maintains a portion of the contributions in a guaranteed account. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Nationwide Life Insurance Company. The guaranteed account is included in the financial statements at fair value.

Note 7 - Related Party and Party-in-Interest Transactions

Certain Plan investments consist of omnibus accounts managed by Nationwide Trust Company, FSB, the custodian as defined by the Plan. As described in Note 6, the Company has entered into an investment contract with Nationwide Life Insurance Company, an affiliate of Nationwide Trust Company, FSB. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under the ERISA.

Note 8 - 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. Market risks include global events which could impact the value of investment securities, such as a pandemic or global conflict. 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 9 - Subsequent Events

A decision to terminate the Plan was approved on March 28, 2023. The Plan was fully liquidated during 2023.

The Plan Sponsor has evaluated subsequent events through August 13, 2025, the date which the financial statements were available to be issued.



Supplementary Information
December 31, 2022 and 2021 and 2020
Capstone Facilities 401(k) Plan

Capstone Facilities 401(k) Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2022

EIN: 38-3943640

Plan: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
* Nationwide Trust Company, FSB				
Amfds Gr Fd Am R6	Omnibus Account -Mutual Fund	N/A	\$	442
Amfds Am Bal R6	Omnibus Account -Mutual Fund	N/A		584
Pimco Stkplus Lg Dur Inst	Omnibus Account -Mutual Fund	N/A		14,502
Pimco Inc Inst	Omnibus Account -Mutual Fund	N/A		7,139
Vngrd Trgt Rtrmt 2020 Inv	Omnibus Account -Mutual Fund	N/A		3,465
Vngrd Trgt Rtrmt 2025 Inv	Omnibus Account -Mutual Fund	N/A		14,874
Vngrd Trgt Rtrmt 2030 Inv	Omnibus Account -Mutual Fund	N/A		89,890
Vngrd Trgt Rtrmt 2035 Inv	Omnibus Account -Mutual Fund	N/A		26,432
Vngrd Trgt Rtrmt 2040 Inv	Omnibus Account -Mutual Fund	N/A		9,529
Vngrd Trgt Rtrmt 2045 Inv	Omnibus Account -Mutual Fund	N/A		58,538
Vngrd Trgt Rtrmt 2050 Inv	Omnibus Account -Mutual Fund	N/A		21,953
Vngrd Trgt Rtrmt 2055 Inv	Omnibus Account -Mutual Fund	N/A		4,239
Vngrd Trgt Rtrmt 2060 Inv	Omnibus Account -Mutual Fund	N/A		4,204
Vngrd Trgt Rtrmt 2065 Inv	Omnibus Account -Mutual Fund	N/A		16,139
Vngrd Trgt Rtrmt Inc	Omnibus Account -Mutual Fund	N/A		14,699
Vngrd 500 Index Fd AS	Omnibus Account -Mutual Fund	N/A		24,005
Vngrd Ttl Instlskindx Adml	Omnibus Account -Mutual Fund	N/A		604
Vngrd Bal Indx Adml	Omnibus Account -Mutual Fund	N/A		6,849
Vngrd Ttl Bnd Mkt Ldx Adm	Omnibus Account -Mutual Fund	N/A		2,181
Fidadv Strat Divd Inc Inst	Omnibus Account -Mutual Fund	N/A		674
* Nationwide Life Insurance Company				
General Account	Guaranteed Investment Account	N/A		583
				<u>\$ 321,525</u>

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

N/A – Not applicable for participant-directed plan.

Capstone Facilities 401(k) Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2021

EIN: 38-3943640

Plan: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
* Nationwide Trust Company, FSB				
Amfds Gr Fd Am R6	Omnibus Account -Mutual Fund	N/A	\$	941
Amfds New Prspct R6	Omnibus Account -Mutual Fund	N/A		464
Pimco Stkplus Lg Dur Inst	Omnibus Account -Mutual Fund	N/A		10,530
Pimco Inc Inst	Omnibus Account -Mutual Fund	N/A		3,479
Vngrd Trgt Rtrmt 2015 Inv	Omnibus Account -Mutual Fund	N/A		7,870
Vngrd Trgt Rtrmt 2020 Inv	Omnibus Account -Mutual Fund	N/A		2,377
Vngrd Trgt Rtrmt 2025 Inv	Omnibus Account -Mutual Fund	N/A		9,995
Vngrd Trgt Rtrmt 2030 Inv	Omnibus Account -Mutual Fund	N/A		70,660
Vngrd Trgt Rtrmt 2035 Inv	Omnibus Account -Mutual Fund	N/A		25,767
Vngrd Trgt Rtrmt 2040 Inv	Omnibus Account -Mutual Fund	N/A		4,565
Vngrd Trgt Rtrmt 2045 Inv	Omnibus Account -Mutual Fund	N/A		55,745
Vngrd Trgt Rtrmt 2050 Inv	Omnibus Account -Mutual Fund	N/A		16,514
Vngrd Trgt Rtrmt 2055 Inv	Omnibus Account -Mutual Fund	N/A		8,312
Vngrd Trgt Rtrmt 2060 Inv	Omnibus Account -Mutual Fund	N/A		2,769
Vngrd Trgt Rtrmt 2065 Inv	Omnibus Account -Mutual Fund	N/A		9,847
Vngrd 500 Index Fd AS	Omnibus Account -Mutual Fund	N/A		12,865
Vngrd Ttl Instlskindx Adml	Omnibus Account -Mutual Fund	N/A		516
Vngrd Bal Indx Adml	Omnibus Account -Mutual Fund	N/A		3,705
Vngrd Sm Cap Indx Fd As	Omnibus Account -Mutual Fund	N/A		456
Vngrd Gr Indx Adml	Omnibus Account -Mutual Fund	N/A		961
Vngrd Mid-Cap Idx Fd As	Omnibus Account -Mutual Fund	N/A		471
Vngrd Ttl Bnd Mkt Ldx Adm	Omnibus Account -Mutual Fund	N/A		1,823
Fidadv Strat Divd Inc Inst	Omnibus Account -Mutual Fund	N/A		550
Fed Hrms Gove Oblgtns Prmr	Omnibus Account -Mutual Fund	N/A		43
* Nationwide Life Insurance Company				
General Account	Guaranteed Investment Account	N/A		485
				<u>\$ 251,710</u>

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

N/A – Not applicable for participant-directed plan.

Capstone Facilities 401(k) Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2020

EIN: 38-3943640

Plan: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
* Nationwide Trust Company, FSB				
Amfds Am Bal R6	Omnibus Account -Mutual Fund	N/A	153	
Amfds New Prspct R6	Omnibus Account -Mutual Fund	N/A	159	
Pimco Stkplus Lg Dur Inst	Omnibus Account -Mutual Fund	N/A	2,146	
Pimco Inc Inst	Omnibus Account -Mutual Fund	N/A	708	
Vngrd Trgt Rtrmt 2015 Inv	Omnibus Account -Mutual Fund	N/A	2,189	
Vngrd Trgt Rtrmt 2020 Inv	Omnibus Account -Mutual Fund	N/A	780	
Vngrd Trgt Rtrmt 2025 Inv	Omnibus Account -Mutual Fund	N/A	3,977	
Vngrd Trgt Rtrmt 2030 Inv	Omnibus Account -Mutual Fund	N/A	47,537	
Vngrd Trgt Rtrmt 2040 Inv	Omnibus Account -Mutual Fund	N/A	1,138	
Vngrd Trgt Rtrmt 2045 Inv	Omnibus Account -Mutual Fund	N/A	37,829	
Vngrd Trgt Rtrmt 2050 Inv	Omnibus Account -Mutual Fund	N/A	8,188	
Vngrd Trgt Rtrmt 2055 Inv	Omnibus Account -Mutual Fund	N/A	2,219	
Vngrd Trgt Rtrmt 2060 Inv	Omnibus Account -Mutual Fund	N/A	1,102	
Vngrd Trgt Rtrmt 2065 Inv	Omnibus Account -Mutual Fund	N/A	4,092	
Vngrd 500 Index Fd AS	Omnibus Account -Mutual Fund	N/A	587	
Vngrd Ttl Instlskindx Adml	Omnibus Account -Mutual Fund	N/A	200	
Vngrd Bal Indx Adml	Omnibus Account -Mutual Fund	N/A	729	
Vngrd Ttl Bnd Mkt Ldx Adm	Omnibus Account -Mutual Fund	N/A	708	
Fidadv Strat Divd Inc Inst	Omnibus Account -Mutual Fund	N/A	195	
* Nationwide Trust Company, FSB				
General Account	Guaranteed Investment Account	N/A	2,109	
			<u>\$ 116,745</u>	

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

N/A – Not applicable for participant-directed plan.

Multiple Employer Plan Participating Employer Information

Capstone Facilities 401(k) Plan

EIN 38-3943640

PN 001

Capstone Management LLC

Capstone Management LLC	38-3943640	26.56%	\$90,472.38
Maquoketa Care Center	42-1011222	4.68%	\$39,914.63
Hawkeye Estates dba The Bridges of Ankeny	46-4779739	68.76%	\$126,000.50

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>Capstone Facilities 401(k) Plan</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>Capstone Management LLC</u>	D Employer Identification Number (EIN) <u>38-3943640</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1		0
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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): 31-4156830

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
----------	--

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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 _____

Capstone Facilities 401(k) Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2021

EIN: 38-3943640

Plan: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
* Nationwide Trust Company, FSB				
Amfds Gr Fd Am R6	Omnibus Account -Mutual Fund	N/A	\$	941
Amfds New Prspct R6	Omnibus Account -Mutual Fund	N/A		464
Pimco Stkplus Lg Dur Inst	Omnibus Account -Mutual Fund	N/A		10,530
Pimco Inc Inst	Omnibus Account -Mutual Fund	N/A		3,479
Vngrd Trgt Rtrmt 2015 Inv	Omnibus Account -Mutual Fund	N/A		7,870
Vngrd Trgt Rtrmt 2020 Inv	Omnibus Account -Mutual Fund	N/A		2,377
Vngrd Trgt Rtrmt 2025 Inv	Omnibus Account -Mutual Fund	N/A		9,995
Vngrd Trgt Rtrmt 2030 Inv	Omnibus Account -Mutual Fund	N/A		70,660
Vngrd Trgt Rtrmt 2035 Inv	Omnibus Account -Mutual Fund	N/A		25,767
Vngrd Trgt Rtrmt 2040 Inv	Omnibus Account -Mutual Fund	N/A		4,565
Vngrd Trgt Rtrmt 2045 Inv	Omnibus Account -Mutual Fund	N/A		55,745
Vngrd Trgt Rtrmt 2050 Inv	Omnibus Account -Mutual Fund	N/A		16,514
Vngrd Trgt Rtrmt 2055 Inv	Omnibus Account -Mutual Fund	N/A		8,312
Vngrd Trgt Rtrmt 2060 Inv	Omnibus Account -Mutual Fund	N/A		2,769
Vngrd Trgt Rtrmt 2065 Inv	Omnibus Account -Mutual Fund	N/A		9,847
Vngrd 500 Index Fd AS	Omnibus Account -Mutual Fund	N/A		12,865
Vngrd Ttl Instlskindx Adml	Omnibus Account -Mutual Fund	N/A		516
Vngrd Bal Indx Adml	Omnibus Account -Mutual Fund	N/A		3,705
Vngrd Sm Cap Indx Fd As	Omnibus Account -Mutual Fund	N/A		456
Vngrd Gr Indx Adml	Omnibus Account -Mutual Fund	N/A		961
Vngrd Mid-Cap Idx Fd As	Omnibus Account -Mutual Fund	N/A		471
Vngrd Ttl Bnd Mkt Ldx Adm	Omnibus Account -Mutual Fund	N/A		1,823
Fidadv Strat Divd Inc Inst	Omnibus Account -Mutual Fund	N/A		550
Fed Hrms Gove Oblgtns Prmr	Omnibus Account -Mutual Fund	N/A		43
* Nationwide Life Insurance Company				
General Account	Guaranteed Investment Account	N/A		485
				<u>\$ 251,710</u>

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

N/A – Not applicable for participant-directed plan.