

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2024

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [X] 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: [X] 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 DISCOVERY BEHAVIORAL HEALTH 401(K) PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 06/01/2014
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) DISCOVERY PRACTICE MANAGEMENT, INC. DISCOVERY BEHAVIORAL HEALTH 18401 VON KARMAN AVE STE. 500 IRVINE, CA 92612
2b Employer Identification Number (EIN) 95-4628972
2c Plan Sponsor's telephone number 714-828-1800
2d Business code (see instructions) 623000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	4603
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	2354
	<b>6a(2)</b>	2357
	<b>6b</b>	0
	<b>6c</b>	1096
	<b>6d</b>	3453
	<b>6e</b>	0
	<b>6f</b>	3453
	<b>6g(1)</b>	4486
<b>6g(2)</b>	3091	
<b>6h</b>	389	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input 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)

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input checked="" type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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**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.

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**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 \_\_\_\_\_

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

<b>A</b> Name of plan <b>DISCOVERY BEHAVIORAL HEALTH 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DISCOVERY PRACTICE MANAGEMENT, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>95-4628972</b>	

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

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

**FIDELITY INVESTMENTS INSTITUTIONAL**

**04-2647786**

**(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

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**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)

STANCORP FINANCIAL GROUP

93-1253576

(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?
12 15 18 50	RECORDKEEPER	169022	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	92714	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

(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	ADVISOR	40028	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
BLKRK HLTH SCI OPP I - BNY MELLON 500 ROSS STREET PITTSBURGH, PA 53442	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
FH MDT SM CAP GRTH I - SS&C GIDS, 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2024</b>  <hr/> <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
<b>A</b> Name of plan <u>DISCOVERY BEHAVIORAL HEALTH 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) <u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DISCOVERY PRACTICE MANAGEMENT, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>95-4628972</u>

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL LIFETIME HYBRID INCOME</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>26-6447571-011</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MANNING &amp; NAPIER DISCIPLINED VALUE</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>02-0476209-059</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL LIFETIME HYBRID 2060</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>26-6447574-012</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL LIFETIME HYBRID 2055</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>26-6447574-010</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL LIFETIME HYBRID 2050</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>26-6447574-009</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>GS STABLE VAL INST1</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GOLDMAN SACHS TRUST COMPANY NA</u>		
<b>c</b> EIN-PN <u>13-4166989-025</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>918028</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AB US LARGE CAP GR U</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
<b>c</b> EIN-PN <u>38-4116831-509</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>803066</u>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2045](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-008</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2040](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-007</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2035](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-006</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2030](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-005</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2025](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-004</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2020](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-003</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2015](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-002</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL LIFETIME HYBRID 2065](#)

**b** Name of sponsor of entity listed in (a): [RELIANCE TRUST COMPANY](#)

<b>c</b> EIN-PN <a href="#">26-6447574-013</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<a href="#">0</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>DISCOVERY BEHAVIORAL HEALTH 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) <b>▶</b> <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DISCOVERY PRACTICE MANAGEMENT, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>95-4628972</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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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
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	23884	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0	0
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	0	2099
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	390242	612245
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	30022964	1721094
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	3763075	35718017
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	0	0
<b>(15)</b> Other .....	<b>1c(15)</b>	0	0

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	0
(2) Employer real property.....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	34200165	38053455
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	0
<b>h</b> Operating payables.....	<b>1h</b>	0	0
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	0
<b>j</b> Other liabilities.....	<b>1j</b>	0	0
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	34200165	38053455

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	114726	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	7273908	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	626861	
(2) Noncash contributions.....	<b>2a(2)</b>	0	8015495
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	252	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	0	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	0	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	33385	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	0	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		33637
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>	0	
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	0	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	921988	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		921988
<b>(3)</b> Rents.....	<b>2b(3)</b>		0
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	0	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	0	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>	0	
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	0	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	2474763
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	986026
<b>c</b> Other income .....	2c	-26233
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d	12405676

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	8248359
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other .....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	8248359
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g	2263
<b>h</b> Interest expense .....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	0
(3) Recordkeeping fees .....	2i(3)	291764
(4) IQPA audit fees .....	2i(4)	0
(5) Investment advisory and investment management fees .....	2i(5)	10000
(6) Bank or trust company trustee/custodial fees .....	2i(6)	0
(7) Actuarial fees .....	2i(7)	0
(8) Legal fees .....	2i(8)	0
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses .....	2i(11)	0
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	301764
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j	8552386

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k	3853290
<b>l</b> Transfers of assets:		
(1) To this plan .....	2l(1)	0
(2) From this plan .....	2l(2)	0

**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: **HOLTHOUSE CARLIN AND VAN TRIGT LLP**

(2) EIN: **95-4345526**

**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
<b>a</b> 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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	457199
<b>b</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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>g</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>n</b> 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>DISCOVERY BEHAVIORAL HEALTH 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>DISCOVERY PRACTICE MANAGEMENT, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>95-4628972</u>	

<b>Part I</b>	<b>Distributions</b>
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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	
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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): 04-6568107 58-1428634

**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	
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<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
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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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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 .....	<b>16b</b>	

**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) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

<b>SCHEDULE MEP (Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</small>	<b>MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION</b>  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)  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>DISCOVERY BEHAVIORAL HEALTH 401(K) PLAN</b>	<b>B</b> Three-digit Plan number (PN)..... ▶	<b>001</b>
<b>C</b> Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF <b>DISCOVERY PRACTICE MANAGEMENT, INC.</b>	<b>D</b> Administrator's EIN <b>95-4628972</b>	

**Part I Type of Multiple-Employer Pension Plan.** All multiple-employer pension plans must complete.

**1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).**

- a  association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b  professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c  pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d  other multiple-employer pension plan (Describe) RELATED EMPLOYER MEP (Complete Part II)

**Part II Participating Employer Information.**

**2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

<b>2a</b> Name of Participating Employer <b>DISCOVERY PRACTICE MANAGEMENT, INC.</b>	<b>2b</b> EIN <b>95-4628972</b>	<b>2c</b> Percentage of Total Contributions for the Plan Year <b>91.77</b>	<b>2d</b> Aggregate Account Balances Attributable to Participating Employer <b>32272776</b>
<b>2a</b> Name of Participating Employer <b>ANEW ERA TMS AND PSYCHIATRY, INC.</b>	<b>2b</b> EIN <b>72-1533392</b>	<b>2c</b> Percentage of Total Contributions for the Plan Year <b>5.32</b>	<b>2d</b> Aggregate Account Balances Attributable to Participating Employer <b>891103</b>

**CAUTION** Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

<b>2e</b> Does the plan include any individuals not participating through an employer or who are individual working owners?	<b>2e</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>2f</b> If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	<b>2f</b>	<b>0.0</b>
<b>2g</b> If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	<b>2g</b>	<b>35704</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule MEP (2024)  
v. 240311

**Part II Participating Employer Information (Continued).**

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

**Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ANEW ERA TMS AND PSYCHIATRY OF TEXAS, PA	85-2260461	2.29	351459
MIDWEST PSYCHIATRIC, P.A	75-3002664	0.62	94291
KALYAN DANDALA, MC PLLC	27-2179877	0.0	155840
BROOKDALE DRUG & ALCOHOL REHABILITATION CENTERS, LLC	83-0517812	0.0	0

**CAUTION** Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

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<b>Part III</b>	<b>Pooled Employer Plan Information</b>
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**Line 3.** All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

**3a** Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44).....  Yes  No

**3b** If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID \_\_\_\_\_

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**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
FINANCIAL STATEMENTS,  
SUPPLEMENTAL SCHEDULES,  
AND  
INDEPENDENT AUDITOR'S REPORT  
DECEMBER 31, 2024



**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
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## INDEPENDENT AUDITOR'S REPORT

To the Plan Committee of the  
Discovery Behavioral Health 401(k) Plan:

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

We have performed audits of the financial statements of the Discovery Behavioral Health 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("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 ("qualified institution"), provided that the investment information regarding assets so held is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the year ended December 31, 2024, 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 of our report

- 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 ("GAAP").
- the information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 the Plan and to meet our 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 GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management’s election of the ERISA Section 103(a)(3)(C) audit does not affect management’s responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan’s ability to continue as a going concern within one year after the date the financial statements are issued or 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 and to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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 were identified during the audit.

#### ***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2024 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 their form and content, are 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, are 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 institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).



Camarillo, California  
September 4, 2025

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

<b>AS OF DECEMBER 31,</b>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Noninterest-bearing cash	\$ -	\$ 23,884
Investments, at fair value	37,441,210	33,786,039
Receivables:		
Company contributions	-	21,914
Participants' contributions	100,295	99,715
Notes receivable from participants	612,245	390,242
<b>Total assets</b>	<b>38,153,750</b>	<b>34,321,794</b>
<b>Liabilities</b>	<b>-</b>	<b>-</b>
<b>Net assets available for benefits</b>	<b>\$ 38,153,750</b>	<b>\$ 34,321,794</b>

*See notes to financial statements.*

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
 STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

**FOR THE YEAR ENDED DECEMBER 31,**

**2024**

<b>Additions</b>	
Company contributions	\$ 92,812
Participants' contributions	7,274,488
Participants' rollover contributions	626,861
Interest income on notes receivable from participants	33,385
Interest income on investments	252
Dividend income on investments	944,428
Net appreciation of investments	3,412,116
<b>Total additions</b>	<b>12,384,342</b>
<b>Deductions</b>	
Benefits paid to participants	8,250,622
Administrative expenses	301,764
<b>Total deductions</b>	<b>8,552,386</b>
<b>Net increase</b>	<b>3,831,956</b>
<b>Net assets available for benefits</b>	
Beginning of year	34,321,794
End of year	\$ 38,153,750

*See notes to financial statements.*

# DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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## 1. PLAN DESCRIPTION

The following description of the Discovery Behavioral Health 401(k) Plan (the "Plan") provides only general information. Participants and other interested parties 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 all eligible employees who are at least 21 years of age and have been employed for two months by Discovery Practice Management, Inc. dba Discovery Behavioral Health (the "Plan Sponsor") or related employers (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Prior to May 24, 2024, the recordkeeping services were performed by Standard Retirement Services, Inc. (the "former recordkeeper") and assets were held by Reliance Trust Company. Effective May 24, 2024, the Plan transferred assets from Reliance Trust Company ("Reliance") to Fidelity Management Trust Company ("Fidelity") (collectively, the "Trustees").

**Contributions** - Each year, participants may contribute pre-tax and Roth deferrals up to 100 percent of their compensation, as defined by the Plan and 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 includes an automatic enrollment provision that all eligible employees are automatically enrolled at a pre-tax deferral rate of four percent of eligible compensation which will automatically increase annually by one percent up to a maximum of ten percent of eligible compensation, unless the eligible employee declines. Participants may also contribute amounts representing distributions from other eligible retirement plans, as defined in the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan.

Company contributions are discretionary and prior to March 22, 2024, the Company matched each participant's deferral at the rate of 25 percent of the first six percent of the participant's compensation deferred. After March 22, 2024, the discretionary Company matching contributions were discontinued. The discretionary Company matching contribution was \$92,812, net of forfeitures, for the year ended December 31, 2024. The Plan also provides for a discretionary Company profit sharing contribution, of which there was none for the year ended December 31, 2024.

**Participant Accounts** - Each participant's account is credited with the participant's contributions and Company matching contributions, as well as allocations of the Company's profit sharing contribution, if any, and Plan earnings, and charged with any withdrawals or distributions requested by the participant, investment losses and allocation of administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting** - Participants are fully vested in the value of their respective salary deferral contributions plus earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of service. Participants are vested in Company contributions over a five-year period, as defined in the Plan. A participant's interest in the Plan becomes fully vested and distributable upon death, disability, or retirement at or after age 65.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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**Forfeitures** - Forfeitures of Company contributions may be used to pay Plan administrative expenses or to reduce future Company contributions and total \$631,116 and \$369,857 as of December 31, 2024 and 2023, respectively. During the year ended December 31, 2024, forfeitures of \$282,592 were utilized to reduce Company contributions and forfeitures of \$4,363 were utilized to pay Plan administrative expenses.

**Payment of Benefits** - On termination of service for any reason, a participant or their beneficiaries, as applicable, may elect to receive either a lump-sum amount or installment payments, as permitted under the Plan, if their account balance exceeds \$5,000. For balances less than \$5,000 a lump-sum distribution will be made. The Plan provides for a mandatory cash-out following severance of employment for account balances less than \$5,000.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

**Contributions** - Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the participant contributions are withheld from compensation.

**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.

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

**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 when they are incurred.

**Administrative Expenses** - Certain administrative expenses incidental to the administration of the Plan, may be paid by the Plan, unless otherwise paid by the Company. Administrative expenses paid by the Company are excluded from these financial statements.

Most investment options have fees which reduce the overall return on assets. The net appreciation of investments is reflected net of these fees.

**Benefits Payable to Participants** - Benefits are recorded when paid.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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**Subsequent Events** - The Company has evaluated subsequent events through September 4, 2025, which is the date that the financial statements were available to be issued, and determined that there were no subsequent events or transactions that required recognition or disclosure in the financial statements.

### 3. FAIR VALUE

The Plan accounts for its financial instruments using 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 the following:

- Level 1 – Inputs to the valuation methodology that are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are inactive; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Inputs to the valuation that are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

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, 2024 and 2023.

**Mutual Funds** – This category consists of publicly traded funds of registered investment companies. The net asset value ("NAV") of the mutual fund's shares is quoted on the exchange where the fund is traded and therefore classified as Level 1 within the valuation hierarchy.

**Collective Investment Trusts ("CITs")** – Valued at the NAV of units of a bank collective trust. The NAV, as provided by the fund's trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

The CITs do not have any unfunded commitments relating to their investments. Participant-directed withdrawals from the CITs for benefit payments and participant transfers to noncompeting options to be paid to Plan participants shall be made within 30 days after written notification has been received and are considered as made immediately after the next valuation date subsequent to the plan administrator's approval.

# DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

### Investments at Fair Value as of December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 35,720,116	\$ -	\$ -	\$ 35,720,116
<b>Investments in the fair value hierarchy</b>	<b>\$ 35,720,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,720,116</b>
Investments measured at NAV practical expedient				1,721,094
<b>Investments at fair value</b>				<b>\$ 37,441,210</b>

### Investments at Fair Value as of December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 3,763,074	\$ -	\$ -	\$ 3,763,074
<b>Investments in the fair value hierarchy</b>	<b>\$ 3,763,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,763,074</b>
Investments measured at NAV practical expedient				30,022,965
<b>Investments at fair value</b>				<b>\$ 33,786,039</b>

#### 4. FINANCIAL DATA CERTIFIED BY THE TRUSTEES

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company (the "Fidelity") for the period from June 1, 2024 through December 31, 2024 and Reliance Trust Company ("Reliance") as of December 31, 2023 and for the period from January 1, 2024 through May 31, 2024 and was not subjected to any auditing procedures performed by the independent public accountants:

- a. Noninterest-bearing cash and investments, at fair value and as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- b. Net appreciation of investments, interest and dividend income on investments, and interest income on notes receivable as shown in the accompanying statement of changes in net assets available for benefits for the period June 1, 2024 to December 31, 2024. Net appreciation of investments, and dividend income on investments as shown in the accompanying statement of changes in net assets available for benefits for the period January 1, 2024 to May 31, 2024.
- c. Investments and participant loans as listed in the accompanying Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024.

## **DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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### **5. NOTES RECEIVABLE FROM PARTICIPANTS**

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 less the highest outstanding loan balance during the prior 12 months or 50 percent of their vested account balance. Loans are generally issued with a maturity of up to five years. The term of any loan for the purpose of purchasing a primary residence shall not exceed 10 years. The loan interest rate is determined by the plan administrator based on prevailing rates, as defined by the Plan. Principal and interest are paid ratably through payroll deductions.

### **6. 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 international 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.

### **7. PLAN TERMINATION**

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their Company contributions.

### **8. TAX STATUS**

The Company adopted a non-standardized pre-approved profit sharing plan that is subject of a favorable tax opinion letter from the IRS dated June 30, 2020. The Company routinely self-reviews the administration of the Plan and self-corrects any compliance issues in accordance with the Employee Plans Compliance Resolution System. The plan administrator believes the Plan is currently being operated in accordance with the applicable provisions of the IRC and, accordingly, the plan administrator believes that the Plan is exempt from income taxes.

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 Company has taken a significant uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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### 9. RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are held by Fidelity. Transactions with Fidelity qualify as party-in-interest transactions for which an exemption exists. During the year ended December 31, 2024, Fidelity received \$92,714 in loan and transaction related fees which was paid by the participants through the Plan. In addition, Fidelity received indirect compensation from certain funds based on a formula. An affiliate of the Plan's former recordkeeper was paid \$169,022, of which \$4,363 was paid from the forfeiture account and \$164,659 was paid by participants through the Plan. In addition, the Plan's investment advisor was paid \$40,028, all of which was paid by participants through the Plan.

In accordance with the Plan Service Agreement between the Company and Fidelity, Fidelity is required to fund a revenue credit to the Plan on a quarterly basis. The revenue credits are allocated to participants on a quarterly basis to offset certain permitted administrative expenses and any unallocated revenue credits are allocated to the Revenue Credit Program ("RCP") account. The revenue credits are funded to the RCP account and may be used to pay Plan administrative expenses or be allocated to participants at the discretion of the Company. During the year ended December 31, 2024, the Trustee paid revenue credits of \$1,971 to the Plan which is included in the net appreciation of investments, of which \$1,846 was funded to the RCP. As of December 31, 2024, revenue credits of \$2,099 were in the RCP available for future use.

### 10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<b>As of December 31,</b>	<b>2024</b>	<b>2023</b>
Net assets available for benefits per the financial statements	\$ 38,153,750	\$ 34,321,794
Company contributions receivable	-	(21,914)
Participants' contributions receivable	(100,295)	(99,715)
<b>Net assets available for benefits per the Form 5500</b>	<b>\$ 38,053,455</b>	<b>\$ 34,200,165</b>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500:

<b>For the year ended December 31,</b>	<b>2024</b>
Net increase in net assets available for benefits per the financial statements	\$ 3,831,956
Change in Company contributions receivable	21,914
Change in participants' contributions receivable	(580)
<b>Net increase in net assets available for benefits per the Form 5500</b>	<b>\$ 3,853,290</b>

### 11. DELINQUENT PARTICIPANT CONTRIBUTIONS

Certain contributions were not remitted timely to the Trustees as required by the Department of Labor's regulations. These late remittances are detailed in the attached Schedule H, Line 4a - Schedule of Delinquent Participant Contributions.

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

EIN 95-4628972 PLAN #001

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

DECEMBER 31, 2024

Identity of issue	Description of investment	Current value
<b>Investments</b>		
AB Large Cap Growth Fund	Collective Investment Trust	\$ 803,066
Goldman Sachs Stable Value Fund	Collective Investment Trust	918,028
* Fidelity Government Money Market Fund	Money Market Mutual Fund	2,099
BlackRock Health Sciences Opportunities Fund	Mutual Fund	76,608
Carillon Eagle Mid Cap Growth Fund	Mutual Fund	245,808
Federated Hermes MDT Small Cap Growth Fund	Mutual Fund	41,911
* Fidelity 500 Index Fund	Mutual Fund	2,317,686
* Fidelity International Index Fund	Mutual Fund	419,664
* Fidelity Mid Cap Index Fund	Mutual Fund	146,919
* Fidelity Small Cap Index Fund	Mutual Fund	362,245
* Fidelity U.S. Bond Index Fund	Mutual Fund	313,781
JPMorgan Core Plus Bond Fund	Mutual Fund	96,009
MFS International Diversification Fund	Mutual Fund	7,074
MFS New Discovery Value Fund	Mutual Fund	58,523
Putnam Large Cap Value Fund	Mutual Fund	327,685
Victory Sycamore Established Value Fund	Mutual Fund	222,320
* Fidelity Freedom Blend Income Fund	Asset Allocation Mutual Fund	9,529,344
* Fidelity Freedom Blend 2010 Fund	Asset Allocation Mutual Fund	70,114
* Fidelity Freedom Blend 2015 Fund	Asset Allocation Mutual Fund	174,904
* Fidelity Freedom Blend 2020 Fund	Asset Allocation Mutual Fund	387,698
* Fidelity Freedom Blend 2025 Fund	Asset Allocation Mutual Fund	1,214,121
* Fidelity Freedom Blend 2030 Fund	Asset Allocation Mutual Fund	2,114,505
* Fidelity Freedom Blend 2035 Fund	Asset Allocation Mutual Fund	3,168,841
* Fidelity Freedom Blend 2040 Fund	Asset Allocation Mutual Fund	2,234,337
* Fidelity Freedom Blend 2045 Fund	Asset Allocation Mutual Fund	4,276,811
* Fidelity Freedom Blend 2050 Fund	Asset Allocation Mutual Fund	5,520,172
* Fidelity Freedom Blend 2055 Fund	Asset Allocation Mutual Fund	847,483
* Fidelity Freedom Blend 2060 Fund	Asset Allocation Mutual Fund	621,030
* Fidelity Freedom Blend 2065 Fund	Asset Allocation Mutual Fund	922,080
* Fidelity Freedom Blend 2070 Fund	Asset Allocation Mutual Fund	344
		37,441,210
* <b>Participant loans</b>	Interest rates from 3.25% to 9.50%, maturity dates from 2025 to 2031	612,245
		<b>\$ 38,053,455</b>

\* Indicates a party in interest to the Plan.

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

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

EIN 95-4628972 PLAN #001

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2024**

Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included	Total that Constitutes Nonexempt Prohibited Transactions:			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
\$ 456,244 (a)	✓	\$ -	\$ 456,244	\$ -	\$ -
955 (b)		955	-	-	-
<b>\$ 457,199</b>		<b>\$ 955</b>	<b>\$ 456,244</b>	<b>\$ -</b>	<b>\$ -</b>

\* Voluntary Fiduciary Correction Program

(a) Pertains to the 2023 Plan year and was deposited to the Plan on various dates in 2023 and earnings restitution was deposited to the plan in October 2024.

(b) Pertains to the 2024 Plan year and was deposited to the Plan in January 2025 and earnings restitution was deposited to the plan in June 2025.

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

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
FINANCIAL STATEMENTS,  
SUPPLEMENTAL SCHEDULES,  
AND  
INDEPENDENT AUDITOR'S REPORT  
DECEMBER 31, 2024



**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
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## INDEPENDENT AUDITOR'S REPORT

To the Plan Committee of the  
Discovery Behavioral Health 401(k) Plan:

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

We have performed audits of the financial statements of the Discovery Behavioral Health 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("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 ("qualified institution"), provided that the investment information regarding assets so held is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the year ended December 31, 2024, 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 of our report

- 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 ("GAAP").
- the information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 the Plan and to meet our 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 GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management’s election of the ERISA Section 103(a)(3)(C) audit does not affect management’s responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan’s ability to continue as a going concern within one year after the date the financial statements are issued or 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 and to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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 were identified during the audit.

#### ***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2024 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 their form and content, are 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, are 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 institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).



Camarillo, California  
September 4, 2025

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

<b>AS OF DECEMBER 31,</b>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Noninterest-bearing cash	\$ -	\$ 23,884
Investments, at fair value	37,441,210	33,786,039
Receivables:		
Company contributions	-	21,914
Participants' contributions	100,295	99,715
Notes receivable from participants	612,245	390,242
<b>Total assets</b>	<b>38,153,750</b>	<b>34,321,794</b>
<b>Liabilities</b>	<b>-</b>	<b>-</b>
<b>Net assets available for benefits</b>	<b>\$ 38,153,750</b>	<b>\$ 34,321,794</b>

*See notes to financial statements.*

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
 STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

**FOR THE YEAR ENDED DECEMBER 31,**

**2024**

**Additions**

Company contributions	\$ 92,812
Participants' contributions	7,274,488
Participants' rollover contributions	626,861
Interest income on notes receivable from participants	33,385
Interest income on investments	252
Dividend income on investments	944,428
Net appreciation of investments	3,412,116
<b>Total additions</b>	<b>12,384,342</b>

**Deductions**

Benefits paid to participants	8,250,622
Administrative expenses	301,764
<b>Total deductions</b>	<b>8,552,386</b>

**Net increase** 3,831,956

**Net assets available for benefits**

Beginning of year	34,321,794
End of year	<b>\$ 38,153,750</b>

*See notes to financial statements.*

# DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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## 1. PLAN DESCRIPTION

The following description of the Discovery Behavioral Health 401(k) Plan (the "Plan") provides only general information. Participants and other interested parties 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 all eligible employees who are at least 21 years of age and have been employed for two months by Discovery Practice Management, Inc. dba Discovery Behavioral Health (the "Plan Sponsor") or related employers (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Prior to May 24, 2024, the recordkeeping services were performed by Standard Retirement Services, Inc. (the "former recordkeeper") and assets were held by Reliance Trust Company. Effective May 24, 2024, the Plan transferred assets from Reliance Trust Company ("Reliance") to Fidelity Management Trust Company ("Fidelity") (collectively, the "Trustees").

**Contributions** - Each year, participants may contribute pre-tax and Roth deferrals up to 100 percent of their compensation, as defined by the Plan and 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 includes an automatic enrollment provision that all eligible employees are automatically enrolled at a pre-tax deferral rate of four percent of eligible compensation which will automatically increase annually by one percent up to a maximum of ten percent of eligible compensation, unless the eligible employee declines. Participants may also contribute amounts representing distributions from other eligible retirement plans, as defined in the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan.

Company contributions are discretionary and prior to March 22, 2024, the Company matched each participant's deferral at the rate of 25 percent of the first six percent of the participant's compensation deferred. After March 22, 2024, the discretionary Company matching contributions were discontinued. The discretionary Company matching contribution was \$92,812, net of forfeitures, for the year ended December 31, 2024. The Plan also provides for a discretionary Company profit sharing contribution, of which there was none for the year ended December 31, 2024.

**Participant Accounts** - Each participant's account is credited with the participant's contributions and Company matching contributions, as well as allocations of the Company's profit sharing contribution, if any, and Plan earnings, and charged with any withdrawals or distributions requested by the participant, investment losses and allocation of administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting** - Participants are fully vested in the value of their respective salary deferral contributions plus earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of service. Participants are vested in Company contributions over a five-year period, as defined in the Plan. A participant's interest in the Plan becomes fully vested and distributable upon death, disability, or retirement at or after age 65.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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**Forfeitures** - Forfeitures of Company contributions may be used to pay Plan administrative expenses or to reduce future Company contributions and total \$631,116 and \$369,857 as of December 31, 2024 and 2023, respectively. During the year ended December 31, 2024, forfeitures of \$282,592 were utilized to reduce Company contributions and forfeitures of \$4,363 were utilized to pay Plan administrative expenses.

**Payment of Benefits** - On termination of service for any reason, a participant or their beneficiaries, as applicable, may elect to receive either a lump-sum amount or installment payments, as permitted under the Plan, if their account balance exceeds \$5,000. For balances less than \$5,000 a lump-sum distribution will be made. The Plan provides for a mandatory cash-out following severance of employment for account balances less than \$5,000.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

**Contributions** - Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the participant contributions are withheld from compensation.

**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.

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

**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 when they are incurred.

**Administrative Expenses** - Certain administrative expenses incidental to the administration of the Plan, may be paid by the Plan, unless otherwise paid by the Company. Administrative expenses paid by the Company are excluded from these financial statements.

Most investment options have fees which reduce the overall return on assets. The net appreciation of investments is reflected net of these fees.

**Benefits Payable to Participants** - Benefits are recorded when paid.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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**Subsequent Events** - The Company has evaluated subsequent events through September 4, 2025, which is the date that the financial statements were available to be issued, and determined that there were no subsequent events or transactions that required recognition or disclosure in the financial statements.

### 3. FAIR VALUE

The Plan accounts for its financial instruments using 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 the following:

- Level 1 – Inputs to the valuation methodology that are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are inactive; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Inputs to the valuation that are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

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, 2024 and 2023.

*Mutual Funds* – This category consists of publicly traded funds of registered investment companies. The net asset value ("NAV") of the mutual fund's shares is quoted on the exchange where the fund is traded and therefore classified as Level 1 within the valuation hierarchy.

*Collective Investment Trusts ("CITs")* – Valued at the NAV of units of a bank collective trust. The NAV, as provided by the fund's trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

The CITs do not have any unfunded commitments relating to their investments. Participant-directed withdrawals from the CITs for benefit payments and participant transfers to noncompeting options to be paid to Plan participants shall be made within 30 days after written notification has been received and are considered as made immediately after the next valuation date subsequent to the plan administrator's approval.

# DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

### Investments at Fair Value as of December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 35,720,116	\$ -	\$ -	\$ 35,720,116
<b>Investments in the fair value hierarchy</b>	<b>\$ 35,720,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,720,116</b>
Investments measured at NAV practical expedient				1,721,094
<b>Investments at fair value</b>				<b>\$ 37,441,210</b>

### Investments at Fair Value as of December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 3,763,074	\$ -	\$ -	\$ 3,763,074
<b>Investments in the fair value hierarchy</b>	<b>\$ 3,763,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,763,074</b>
Investments measured at NAV practical expedient				30,022,965
<b>Investments at fair value</b>				<b>\$ 33,786,039</b>

#### 4. FINANCIAL DATA CERTIFIED BY THE TRUSTEES

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company (the "Fidelity") for the period from June 1, 2024 through December 31, 2024 and Reliance Trust Company ("Reliance") as of December 31, 2023 and for the period from January 1, 2024 through May 31, 2024 and was not subjected to any auditing procedures performed by the independent public accountants:

- a. Noninterest-bearing cash and investments, at fair value and as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- b. Net appreciation of investments, interest and dividend income on investments, and interest income on notes receivable as shown in the accompanying statement of changes in net assets available for benefits for the period June 1, 2024 to December 31, 2024. Net appreciation of investments, and dividend income on investments as shown in the accompanying statement of changes in net assets available for benefits for the period January 1, 2024 to May 31, 2024.
- c. Investments and participant loans as listed in the accompanying Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024.

## **DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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### **5. NOTES RECEIVABLE FROM PARTICIPANTS**

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 less the highest outstanding loan balance during the prior 12 months or 50 percent of their vested account balance. Loans are generally issued with a maturity of up to five years. The term of any loan for the purpose of purchasing a primary residence shall not exceed 10 years. The loan interest rate is determined by the plan administrator based on prevailing rates, as defined by the Plan. Principal and interest are paid ratably through payroll deductions.

### **6. 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 international 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.

### **7. PLAN TERMINATION**

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their Company contributions.

### **8. TAX STATUS**

The Company adopted a non-standardized pre-approved profit sharing plan that is subject of a favorable tax opinion letter from the IRS dated June 30, 2020. The Company routinely self-reviews the administration of the Plan and self-corrects any compliance issues in accordance with the Employee Plans Compliance Resolution System. The plan administrator believes the Plan is currently being operated in accordance with the applicable provisions of the IRC and, accordingly, the plan administrator believes that the Plan is exempt from income taxes.

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 Company has taken a significant uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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### 9. RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are held by Fidelity. Transactions with Fidelity qualify as party-in-interest transactions for which an exemption exists. During the year ended December 31, 2024, Fidelity received \$92,714 in loan and transaction related fees which was paid by the participants through the Plan. In addition, Fidelity received indirect compensation from certain funds based on a formula. An affiliate of the Plan's former recordkeeper was paid \$169,022, of which \$4,363 was paid from the forfeiture account and \$164,659 was paid by participants through the Plan. In addition, the Plan's investment advisor was paid \$40,028, all of which was paid by participants through the Plan.

In accordance with the Plan Service Agreement between the Company and Fidelity, Fidelity is required to fund a revenue credit to the Plan on a quarterly basis. The revenue credits are allocated to participants on a quarterly basis to offset certain permitted administrative expenses and any unallocated revenue credits are allocated to the Revenue Credit Program ("RCP") account. The revenue credits are funded to the RCP account and may be used to pay Plan administrative expenses or be allocated to participants at the discretion of the Company. During the year ended December 31, 2024, the Trustee paid revenue credits of \$1,971 to the Plan which is included in the net appreciation of investments, of which \$1,846 was funded to the RCP. As of December 31, 2024, revenue credits of \$2,099 were in the RCP available for future use.

### 10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<b>As of December 31,</b>	<b>2024</b>	<b>2023</b>
Net assets available for benefits per the financial statements	\$ 38,153,750	\$ 34,321,794
Company contributions receivable	-	(21,914)
Participants' contributions receivable	(100,295)	(99,715)
<b>Net assets available for benefits per the Form 5500</b>	<b>\$ 38,053,455</b>	<b>\$ 34,200,165</b>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500:

<b>For the year ended December 31,</b>	<b>2024</b>
Net increase in net assets available for benefits per the financial statements	\$ 3,831,956
Change in Company contributions receivable	21,914
Change in participants' contributions receivable	(580)
<b>Net increase in net assets available for benefits per the Form 5500</b>	<b>\$ 3,853,290</b>

### 11. DELINQUENT PARTICIPANT CONTRIBUTIONS

Certain contributions were not remitted timely to the Trustees as required by the Department of Labor's regulations. These late remittances are detailed in the attached Schedule H, Line 4a - Schedule of Delinquent Participant Contributions.

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

EIN 95-4628972 PLAN #001

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

DECEMBER 31, 2024

Identity of issue	Description of investment	Current value
<b>Investments</b>		
AB Large Cap Growth Fund	Collective Investment Trust	\$ 803,066
Goldman Sachs Stable Value Fund	Collective Investment Trust	918,028
* Fidelity Government Money Market Fund	Money Market Mutual Fund	2,099
BlackRock Health Sciences Opportunities Fund	Mutual Fund	76,608
Carillon Eagle Mid Cap Growth Fund	Mutual Fund	245,808
Federated Hermes MDT Small Cap Growth Fund	Mutual Fund	41,911
* Fidelity 500 Index Fund	Mutual Fund	2,317,686
* Fidelity International Index Fund	Mutual Fund	419,664
* Fidelity Mid Cap Index Fund	Mutual Fund	146,919
* Fidelity Small Cap Index Fund	Mutual Fund	362,245
* Fidelity U.S. Bond Index Fund	Mutual Fund	313,781
JPMorgan Core Plus Bond Fund	Mutual Fund	96,009
MFS International Diversification Fund	Mutual Fund	7,074
MFS New Discovery Value Fund	Mutual Fund	58,523
Putnam Large Cap Value Fund	Mutual Fund	327,685
Victory Sycamore Established Value Fund	Mutual Fund	222,320
* Fidelity Freedom Blend Income Fund	Asset Allocation Mutual Fund	9,529,344
* Fidelity Freedom Blend 2010 Fund	Asset Allocation Mutual Fund	70,114
* Fidelity Freedom Blend 2015 Fund	Asset Allocation Mutual Fund	174,904
* Fidelity Freedom Blend 2020 Fund	Asset Allocation Mutual Fund	387,698
* Fidelity Freedom Blend 2025 Fund	Asset Allocation Mutual Fund	1,214,121
* Fidelity Freedom Blend 2030 Fund	Asset Allocation Mutual Fund	2,114,505
* Fidelity Freedom Blend 2035 Fund	Asset Allocation Mutual Fund	3,168,841
* Fidelity Freedom Blend 2040 Fund	Asset Allocation Mutual Fund	2,234,337
* Fidelity Freedom Blend 2045 Fund	Asset Allocation Mutual Fund	4,276,811
* Fidelity Freedom Blend 2050 Fund	Asset Allocation Mutual Fund	5,520,172
* Fidelity Freedom Blend 2055 Fund	Asset Allocation Mutual Fund	847,483
* Fidelity Freedom Blend 2060 Fund	Asset Allocation Mutual Fund	621,030
* Fidelity Freedom Blend 2065 Fund	Asset Allocation Mutual Fund	922,080
* Fidelity Freedom Blend 2070 Fund	Asset Allocation Mutual Fund	344
		37,441,210
* <b>Participant loans</b>	Interest rates from 3.25% to 9.50%, maturity dates from 2025 to 2031	612,245
		\$ 38,053,455

\* Indicates a party in interest to the Plan.

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

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

**EIN 95-4628972 PLAN #001**

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included	Total that Constitutes Nonexempt Prohibited Transactions:			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
\$ 456,244 (a)	✓	\$ -	\$ 456,244	\$ -	\$ -
955 (b)		955	-	-	-
<b>\$ 457,199</b>		<b>\$ 955</b>	<b>\$ 456,244</b>	<b>\$ -</b>	<b>\$ -</b>

\* Voluntary Fiduciary Correction Program

(a) Pertains to the 2023 Plan year and was deposited to the Plan on various dates in 2023 and earnings restitution was deposited to the plan in October 2024.

(b) Pertains to the 2024 Plan year and was deposited to the Plan in January 2025 and earnings restitution was deposited to the plan in June 2025.

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

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
FINANCIAL STATEMENTS,  
SUPPLEMENTAL SCHEDULES,  
AND  
INDEPENDENT AUDITOR'S REPORT  
DECEMBER 31, 2024



**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
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## INDEPENDENT AUDITOR'S REPORT

To the Plan Committee of the  
Discovery Behavioral Health 401(k) Plan:

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

We have performed audits of the financial statements of the Discovery Behavioral Health 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("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 ("qualified institution"), provided that the investment information regarding assets so held is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the year ended December 31, 2024, 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 of our report

- 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 ("GAAP").
- the information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 the Plan and to meet our 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 GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management’s election of the ERISA Section 103(a)(3)(C) audit does not affect management’s responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan’s ability to continue as a going concern within one year after the date the financial statements are issued or 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 and to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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 were identified during the audit.

#### ***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2024 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 their form and content, are 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, are 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 institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).



Camarillo, California  
September 4, 2025

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

<b>AS OF DECEMBER 31,</b>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Noninterest-bearing cash	\$ -	\$ 23,884
Investments, at fair value	37,441,210	33,786,039
Receivables:		
Company contributions	-	21,914
Participants' contributions	100,295	99,715
Notes receivable from participants	612,245	390,242
<b>Total assets</b>	<b>38,153,750</b>	<b>34,321,794</b>
<b>Liabilities</b>	<b>-</b>	<b>-</b>
<b>Net assets available for benefits</b>	<b>\$ 38,153,750</b>	<b>\$ 34,321,794</b>

*See notes to financial statements.*

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

**FOR THE YEAR ENDED DECEMBER 31,**

**2024**

**Additions**

Company contributions	\$	92,812
Participants' contributions		7,274,488
Participants' rollover contributions		626,861
Interest income on notes receivable from participants		33,385
Interest income on investments		252
Dividend income on investments		944,428
Net appreciation of investments		3,412,116
<b>Total additions</b>		<b>12,384,342</b>

**Deductions**

Benefits paid to participants		8,250,622
Administrative expenses		301,764
<b>Total deductions</b>		<b>8,552,386</b>

**Net increase** 3,831,956

**Net assets available for benefits**

Beginning of year		34,321,794
End of year	\$	38,153,750

*See notes to financial statements.*

# DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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## 1. PLAN DESCRIPTION

The following description of the Discovery Behavioral Health 401(k) Plan (the "Plan") provides only general information. Participants and other interested parties 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 all eligible employees who are at least 21 years of age and have been employed for two months by Discovery Practice Management, Inc. dba Discovery Behavioral Health (the "Plan Sponsor") or related employers (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Prior to May 24, 2024, the recordkeeping services were performed by Standard Retirement Services, Inc. (the "former recordkeeper") and assets were held by Reliance Trust Company. Effective May 24, 2024, the Plan transferred assets from Reliance Trust Company ("Reliance") to Fidelity Management Trust Company ("Fidelity") (collectively, the "Trustees").

**Contributions** - Each year, participants may contribute pre-tax and Roth deferrals up to 100 percent of their compensation, as defined by the Plan and 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 includes an automatic enrollment provision that all eligible employees are automatically enrolled at a pre-tax deferral rate of four percent of eligible compensation which will automatically increase annually by one percent up to a maximum of ten percent of eligible compensation, unless the eligible employee declines. Participants may also contribute amounts representing distributions from other eligible retirement plans, as defined in the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan.

Company contributions are discretionary and prior to March 22, 2024, the Company matched each participant's deferral at the rate of 25 percent of the first six percent of the participant's compensation deferred. After March 22, 2024, the discretionary Company matching contributions were discontinued. The discretionary Company matching contribution was \$92,812, net of forfeitures, for the year ended December 31, 2024. The Plan also provides for a discretionary Company profit sharing contribution, of which there was none for the year ended December 31, 2024.

**Participant Accounts** - Each participant's account is credited with the participant's contributions and Company matching contributions, as well as allocations of the Company's profit sharing contribution, if any, and Plan earnings, and charged with any withdrawals or distributions requested by the participant, investment losses and allocation of administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting** - Participants are fully vested in the value of their respective salary deferral contributions plus earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of service. Participants are vested in Company contributions over a five-year period, as defined in the Plan. A participant's interest in the Plan becomes fully vested and distributable upon death, disability, or retirement at or after age 65.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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**Forfeitures** - Forfeitures of Company contributions may be used to pay Plan administrative expenses or to reduce future Company contributions and total \$631,116 and \$369,857 as of December 31, 2024 and 2023, respectively. During the year ended December 31, 2024, forfeitures of \$282,592 were utilized to reduce Company contributions and forfeitures of \$4,363 were utilized to pay Plan administrative expenses.

**Payment of Benefits** - On termination of service for any reason, a participant or their beneficiaries, as applicable, may elect to receive either a lump-sum amount or installment payments, as permitted under the Plan, if their account balance exceeds \$5,000. For balances less than \$5,000 a lump-sum distribution will be made. The Plan provides for a mandatory cash-out following severance of employment for account balances less than \$5,000.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

**Contributions** - Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the participant contributions are withheld from compensation.

**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.

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

**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 when they are incurred.

**Administrative Expenses** - Certain administrative expenses incidental to the administration of the Plan, may be paid by the Plan, unless otherwise paid by the Company. Administrative expenses paid by the Company are excluded from these financial statements.

Most investment options have fees which reduce the overall return on assets. The net appreciation of investments is reflected net of these fees.

**Benefits Payable to Participants** - Benefits are recorded when paid.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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**Subsequent Events** - The Company has evaluated subsequent events through September 4, 2025, which is the date that the financial statements were available to be issued, and determined that there were no subsequent events or transactions that required recognition or disclosure in the financial statements.

### 3. FAIR VALUE

The Plan accounts for its financial instruments using 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 the following:

- Level 1 – Inputs to the valuation methodology that are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are inactive; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Inputs to the valuation that are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

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, 2024 and 2023.

*Mutual Funds* – This category consists of publicly traded funds of registered investment companies. The net asset value ("NAV") of the mutual fund's shares is quoted on the exchange where the fund is traded and therefore classified as Level 1 within the valuation hierarchy.

*Collective Investment Trusts ("CITs")* – Valued at the NAV of units of a bank collective trust. The NAV, as provided by the fund's trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

The CITs do not have any unfunded commitments relating to their investments. Participant-directed withdrawals from the CITs for benefit payments and participant transfers to noncompeting options to be paid to Plan participants shall be made within 30 days after written notification has been received and are considered as made immediately after the next valuation date subsequent to the plan administrator's approval.

# DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

### Investments at Fair Value as of December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 35,720,116	\$ -	\$ -	\$ 35,720,116
<b>Investments in the fair value hierarchy</b>	<b>\$ 35,720,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,720,116</b>
Investments measured at NAV				
practical expedient				1,721,094
<b>Investments at fair value</b>				<b>\$ 37,441,210</b>

### Investments at Fair Value as of December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 3,763,074	\$ -	\$ -	\$ 3,763,074
<b>Investments in the fair value hierarchy</b>	<b>\$ 3,763,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,763,074</b>
Investments measured at NAV				
practical expedient				30,022,965
<b>Investments at fair value</b>				<b>\$ 33,786,039</b>

#### 4. FINANCIAL DATA CERTIFIED BY THE TRUSTEES

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company (the "Fidelity") for the period from June 1, 2024 through December 31, 2024 and Reliance Trust Company ("Reliance") as of December 31, 2023 and for the period from January 1, 2024 through May 31, 2024 and was not subjected to any auditing procedures performed by the independent public accountants:

- a. Noninterest-bearing cash and investments, at fair value and as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- b. Net appreciation of investments, interest and dividend income on investments, and interest income on notes receivable as shown in the accompanying statement of changes in net assets available for benefits for the period June 1, 2024 to December 31, 2024. Net appreciation of investments, and dividend income on investments as shown in the accompanying statement of changes in net assets available for benefits for the period January 1, 2024 to May 31, 2024.
- c. Investments and participant loans as listed in the accompanying Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024.

## **DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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### **5. NOTES RECEIVABLE FROM PARTICIPANTS**

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 less the highest outstanding loan balance during the prior 12 months or 50 percent of their vested account balance. Loans are generally issued with a maturity of up to five years. The term of any loan for the purpose of purchasing a primary residence shall not exceed 10 years. The loan interest rate is determined by the plan administrator based on prevailing rates, as defined by the Plan. Principal and interest are paid ratably through payroll deductions.

### **6. 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 international 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.

### **7. PLAN TERMINATION**

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their Company contributions.

### **8. TAX STATUS**

The Company adopted a non-standardized pre-approved profit sharing plan that is subject of a favorable tax opinion letter from the IRS dated June 30, 2020. The Company routinely self-reviews the administration of the Plan and self-corrects any compliance issues in accordance with the Employee Plans Compliance Resolution System. The plan administrator believes the Plan is currently being operated in accordance with the applicable provisions of the IRC and, accordingly, the plan administrator believes that the Plan is exempt from income taxes.

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 Company has taken a significant uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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### 9. RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are held by Fidelity. Transactions with Fidelity qualify as party-in-interest transactions for which an exemption exists. During the year ended December 31, 2024, Fidelity received \$92,714 in loan and transaction related fees which was paid by the participants through the Plan. In addition, Fidelity received indirect compensation from certain funds based on a formula. An affiliate of the Plan's former recordkeeper was paid \$169,022, of which \$4,363 was paid from the forfeiture account and \$164,659 was paid by participants through the Plan. In addition, the Plan's investment advisor was paid \$40,028, all of which was paid by participants through the Plan.

In accordance with the Plan Service Agreement between the Company and Fidelity, Fidelity is required to fund a revenue credit to the Plan on a quarterly basis. The revenue credits are allocated to participants on a quarterly basis to offset certain permitted administrative expenses and any unallocated revenue credits are allocated to the Revenue Credit Program ("RCP") account. The revenue credits are funded to the RCP account and may be used to pay Plan administrative expenses or be allocated to participants at the discretion of the Company. During the year ended December 31, 2024, the Trustee paid revenue credits of \$1,971 to the Plan which is included in the net appreciation of investments, of which \$1,846 was funded to the RCP. As of December 31, 2024, revenue credits of \$2,099 were in the RCP available for future use.

### 10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<b>As of December 31,</b>	<b>2024</b>	<b>2023</b>
Net assets available for benefits per the financial statements	\$ 38,153,750	\$ 34,321,794
Company contributions receivable	-	(21,914)
Participants' contributions receivable	(100,295)	(99,715)
<b>Net assets available for benefits per the Form 5500</b>	<b>\$ 38,053,455</b>	<b>\$ 34,200,165</b>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500:

<b>For the year ended December 31,</b>	<b>2024</b>
Net increase in net assets available for benefits per the financial statements	\$ 3,831,956
Change in Company contributions receivable	21,914
Change in participants' contributions receivable	(580)
<b>Net increase in net assets available for benefits per the Form 5500</b>	<b>\$ 3,853,290</b>

### 11. DELINQUENT PARTICIPANT CONTRIBUTIONS

Certain contributions were not remitted timely to the Trustees as required by the Department of Labor's regulations. These late remittances are detailed in the attached Schedule H, Line 4a - Schedule of Delinquent Participant Contributions.

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

EIN 95-4628972 PLAN #001

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

DECEMBER 31, 2024

Identity of issue	Description of investment	Current value
<b>Investments</b>		
AB Large Cap Growth Fund	Collective Investment Trust	\$ 803,066
Goldman Sachs Stable Value Fund	Collective Investment Trust	918,028
* Fidelity Government Money Market Fund	Money Market Mutual Fund	2,099
BlackRock Health Sciences Opportunities Fund	Mutual Fund	76,608
Carillon Eagle Mid Cap Growth Fund	Mutual Fund	245,808
Federated Hermes MDT Small Cap Growth Fund	Mutual Fund	41,911
* Fidelity 500 Index Fund	Mutual Fund	2,317,686
* Fidelity International Index Fund	Mutual Fund	419,664
* Fidelity Mid Cap Index Fund	Mutual Fund	146,919
* Fidelity Small Cap Index Fund	Mutual Fund	362,245
* Fidelity U.S. Bond Index Fund	Mutual Fund	313,781
JPMorgan Core Plus Bond Fund	Mutual Fund	96,009
MFS International Diversification Fund	Mutual Fund	7,074
MFS New Discovery Value Fund	Mutual Fund	58,523
Putnam Large Cap Value Fund	Mutual Fund	327,685
Victory Sycamore Established Value Fund	Mutual Fund	222,320
* Fidelity Freedom Blend Income Fund	Asset Allocation Mutual Fund	9,529,344
* Fidelity Freedom Blend 2010 Fund	Asset Allocation Mutual Fund	70,114
* Fidelity Freedom Blend 2015 Fund	Asset Allocation Mutual Fund	174,904
* Fidelity Freedom Blend 2020 Fund	Asset Allocation Mutual Fund	387,698
* Fidelity Freedom Blend 2025 Fund	Asset Allocation Mutual Fund	1,214,121
* Fidelity Freedom Blend 2030 Fund	Asset Allocation Mutual Fund	2,114,505
* Fidelity Freedom Blend 2035 Fund	Asset Allocation Mutual Fund	3,168,841
* Fidelity Freedom Blend 2040 Fund	Asset Allocation Mutual Fund	2,234,337
* Fidelity Freedom Blend 2045 Fund	Asset Allocation Mutual Fund	4,276,811
* Fidelity Freedom Blend 2050 Fund	Asset Allocation Mutual Fund	5,520,172
* Fidelity Freedom Blend 2055 Fund	Asset Allocation Mutual Fund	847,483
* Fidelity Freedom Blend 2060 Fund	Asset Allocation Mutual Fund	621,030
* Fidelity Freedom Blend 2065 Fund	Asset Allocation Mutual Fund	922,080
* Fidelity Freedom Blend 2070 Fund	Asset Allocation Mutual Fund	344
		37,441,210
* <b>Participant loans</b>	Interest rates from 3.25% to 9.50%, maturity dates from 2025 to 2031	612,245
		\$ 38,053,455

\* Indicates a party in interest to the Plan.

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

**DISCOVERY BEHAVIORAL HEALTH 401(k) PLAN**

**EIN 95-4628972 PLAN #001**

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2024**

Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included	Total that Constitutes Nonexempt Prohibited Transactions:			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
\$ 456,244 (a)	✓	\$ -	\$ 456,244	\$ -	\$ -
955 (b)		955	-	-	-
<b>\$ 457,199</b>		<b>\$ 955</b>	<b>\$ 456,244</b>	<b>\$ -</b>	<b>\$ -</b>

\* Voluntary Fiduciary Correction Program

(a) Pertains to the 2023 Plan year and was deposited to the Plan on various dates in 2023 and earnings restitution was deposited to the plan in October 2024.

(b) Pertains to the 2024 Plan year and was deposited to the Plan in January 2025 and earnings restitution was deposited to the plan in June 2025.

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