

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COMMUNITY LIVING CONCEPTS, INC.</u></p> <p><u>110 E. WALNUT ST.</u> <u>KEENE, TX 76059</u></p>	<p>1c Effective date of plan <u>01/01/2006</u></p> <p>2b Employer Identification Number (EIN) <u>75-1726950</u></p> <p>2c Plan Sponsor's telephone number</p> <p>2d Business code (see instructions) <u>623000</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2025	ANITA LIGHTNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2025	ANITA LIGHTNER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	113
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	82
	6a(2)	83
	6b	8
	6c	27
	6d	118
	6e	4
	6f	122
	6g(1)	109
6g(2)	120	
6h	3	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2I 2P 3I

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input 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)

- a Pension Schedules**
- (1) **R** (Retirement Plan Information)
 - (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 - (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
 - (4) **DCG** (Individual Plan Information) – Number Attached 0
 - (5) **MEP** (Multiple-Employer Retirement Plan Information)

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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

A Name of plan COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY LIVING CONCEPTS, INC.	D Employer Identification Number (EIN) 75-1726950	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

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

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input 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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY LIVING CONCEPTS, INC.	D Employer Identification Number (EIN) 75-1726950

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	11365	20976
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	2710000	2619999
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	2721365	2640975
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i	68516	
j Other liabilities.....	1j	8850	19495
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	77366	19495
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	2643999	2621480

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	170651	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		170651
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-90000	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		80651

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	101209	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		101209
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		1961
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		103170

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-22519
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **WHITLEY PENN LLP**

(2) EIN: **75-2393478**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		385000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--	---	---

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

A Name of plan <u>COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMUNITY LIVING CONCEPTS, INC.</u>	D Employer Identification Number (EIN) <u>75-1726950</u>	

Part I	Distributions
---------------	----------------------

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 42-0127290

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

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

3	
---	--

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

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

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

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

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

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

Part III	Amendments
-----------------	-------------------

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

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) 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 ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

**COMMUNITY LIVING CONCEPTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**Years Ended December 31, 2024 and 2023
with Report of Independent Auditors**

**COMMUNITY LIVING CONCEPTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

Years Ended December 31, 2024 and 2023

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REPORT OF INDEPENDENT AUDITORS

To the ESOP Committee of the
Community Living Concepts, Inc. Employee Stock Ownership Plan

Opinion

We have audited the financial statements of the Community Living Concepts, Inc. Employee Stock Ownership Plan (the “Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (“ERISA”), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

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 other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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.

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

Other Matter—Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's ("DOL") 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 has been subjected to the 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Whitley Penn LLP

Fort Worth, Texas

October 9, 2025

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2024			December 31, 2023		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets						
Investments, at fair value:						
Community Living Concepts, Inc. common stock	\$ 2,619,999	\$ -	\$ 2,619,999	\$ 2,621,314	\$ 88,686	\$ 2,710,000
Non-interest bearing cash	20,976	-	20,976	11,365	-	11,365
Total assets	2,640,975	-	2,640,975	2,632,679	88,686	2,721,365
Liabilities						
Loan payment outstanding	-	-	-	8,850	-	8,850
Outstanding loan balance	-	-	-	-	68,516	68,516
Other liabilities	19,495	-	19,495	-	-	-
Total liabilities	19,495	-	19,495	8,850	68,516	77,366
Net assets available for benefits	\$ 2,621,480	\$ -	\$ 2,621,480	\$ 2,623,829	\$ 20,170	\$ 2,643,999

See accompanying notes to financial statements.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2024

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
Additions to (Reductions from) Net Assets			
Net unrealized losses on			
Community Living Concepts, Inc. common stock	\$ (87,055)	\$ (2,945)	\$ (90,000)
Employer contributions	100,175	70,476	170,651
Share release (at fair market value)	<u>85,741</u>	<u>(85,741)</u>	<u>-</u>
 Total additions to (reductions from) net assets	 98,861	 (18,210)	 80,651
Deductions from Net Assets			
Distributions	101,210	-	101,210
Interest expense	<u>-</u>	<u>1,960</u>	<u>1,960</u>
 Total deductions from net assets	 <u>101,210</u>	 <u>1,960</u>	 <u>103,170</u>
 Change in net assets available for benefits	 (2,349)	 (20,170)	 (22,519)
Net assets available for benefits at beginning of year	<u>2,623,829</u>	<u>20,170</u>	<u>2,643,999</u>
 Net assets available for benefits at end of year	 <u>\$ 2,621,480</u>	 <u>\$ -</u>	 <u>\$ 2,621,480</u>

See accompanying notes to financial statements.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2023

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
Additions to Net Assets			
Net unrealized losses on			
Community Living Concepts, Inc. common stock	\$ (18,406)	\$ (1,594)	\$ (20,000)
Employer contributions	78,091	101,400	179,491
Share release (at fair market value)	<u>127,481</u>	<u>-</u>	<u>127,481</u>
 Total additions to net assets	 187,166	 99,806	 286,972
Deductions from Net Assets			
Distributions	76,118	-	76,118
Interest expense	-	8,512	8,512
Share release (at fair market value)	-	127,481	127,481
Plan expenses	<u>40</u>	<u>-</u>	<u>40</u>
 Total deductions from net assets	 <u>76,158</u>	 <u>135,993</u>	 <u>212,151</u>
 Change in net assets available for benefits	 111,008	 (36,187)	 74,821
Net assets available for benefits at beginning of year	<u>2,512,821</u>	<u>56,357</u>	<u>2,569,178</u>
 Net assets available for benefits at end of year	 <u>\$ 2,623,829</u>	 <u>\$ 20,170</u>	 <u>\$ 2,643,999</u>

See accompanying notes to financial statements.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

A. Plan Description

The following brief description of the Community Living Concepts, Inc. Employee Stock Ownership Plan (the “Plan” or the “ESOP”) is provided for general information purposes only. Participants should refer to the Plan document for complete information.

Community Living Concepts, Inc. (the “Company”) is a Texas company established in 1981. The Company provides services for persons with intellectual and developmental disability in North Texas. The Company is headquartered in Keene, Texas.

The ESOP was formed, effective January 1, 2006, to facilitate the purchase of the Company’s common stock. The ESOP purchased 210 shares of the issued and outstanding shares of common stock of the Company on December 31, 2008, for \$900,000 from the sole shareholder. The purchase was funded with a promissory note (the “Note”) to the shareholder. The sole shareholder, who was the CEO at the time, retired once the ESOP was formed, and placed the remaining 90 shares of common stock into an irrevocable trust, of which the spouse of the shareholder was the trustee and beneficiary. On February 6, 2015, the ESOP purchased the 90 shares of the issued and outstanding shares of common stock of the Company making the ESOP the 100% owner of the Company.

The Plan was most recently amended as of December 1, 2018.

When the Plan makes each payment of principal and interest on the Note, an appropriate percentage of stock is allocated to eligible employees’ accounts in accordance with applicable regulations under the Internal Revenue Code (the “Code”).

Accounts and Allocations

The Plan’s only investment is in the common stock of Community Living Concepts, Inc. (“Employer Stock”).

Allocated net assets consist of unencumbered accounts that have been allocated to the participants based on their shares of employer contributions. Unallocated net assets were shares of Employer Stock that are pledged as collateral to secure the Note. As principal payments are made on the Note, a pro rata amount of encumbered shares of common stock (unallocated shares of common stock) are released and allocated to participants.

The Plan allocates employer contributions to participants’ accounts based on the percentage of each participant’s compensation to the total compensation of all participants. Shares purchased or released from encumbered shares of common stock during a Plan year are reallocated based on the employer contribution allocation. Unrealized gains and losses are allocated based on shares in a participant’s account. There were 9.81760 and 14.11230 shares allocated to participants related to debt payments in 2024 and 2023, respectively.

As participants take distributions from the Plan, the stock is purchased back by the Plan. At the discretion of management, these shares can be reallocated to participants or held for future uses.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Plan Description – continued

Participant Eligibility

Employees of the Company are eligible to participate in the Plan after completion of 1,000 hours of service. Employees may enter the Plan on the first day of January or July.

Vesting

Vesting in the Company contribution, plus actual earnings thereon is as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years or more	100%

In the event of disability, early retirement, or death, the participant will become fully vested.

Distributions

Distributions from the Plan are made when a participant terminates employment. When a participant terminates employment and has a vested account balance of \$5,000 or less, the participant will receive a lump-sum distribution in cash or a direct rollover to an individual retirement account depending on the terms of the Plan. Otherwise, the participant receives his/her vested balance under one of the following methods:

- a. In equal installments over a period of five (5) years (or possibly longer);
- b. A direct rollover.

Distributions are limited by the terms of the Plan until the close of the Plan year in which the Note has been repaid in full.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company common stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their accounts. Diversification is offered to each eligible participant over a six-year period.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Plan Description – continued

Diversification – continued

In each of the first five years, a participant may diversify up to 25 percent of the number of shares allocated to his/her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify can receive either a cash distribution or a direct rollover to a qualified account.

Put Option

Under federal income tax regulations, the employer stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Forfeitures

Forfeited balances of terminated participants' non-vested accounts are allocated among the individual accounts of the remaining participants who are eligible to receive an allocation of the annual employer contribution for the Plan year in which said forfeiture occurs. There were 0.12077 and 0.21095 shares reallocated to the active participants for the years ended December 31, 2024 and 2023, respectively. There were no unallocated forfeited shares outstanding as of December 31, 2024 or 2023.

Plan Expenses

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, such expenses properly incurred in the performance of duties under the Plan will be paid by the Plan, unless the Company, in their discretion, pays such expenses. Expenses not paid by the Company are allocated to participant accounts based on the percentage of each participant's employer contribution to the total employer contributions of all participants.

Interest expense related to the debt acquisition of stock is allocated to participant accounts based on the percentage of each participant's employer match to the total employer match of all participants.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Plan Description – continued

Termination of Plan

Although it has not expressed any intent to do so, 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 the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (“ERISA”). In the event of full or partial Plan termination, participants will become 100% vested in their accounts. The trustee will adjust the balance of all individual accounts on the basis of the net cash balance and fair value of the Employer Stock and will distribute the trust fund to such participant or his/her beneficiary at the time prescribed by the Plan terms and the Code.

B. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and reductions from net assets available for benefits during the reporting period. The significant item subject to such estimation is the fair value of Employer Stock. Actual results could differ from those estimates.

Investment Valuation and Income

The common shares of the Employer Stock are valued at fair value as of December 31, 2024 and 2023. The common shares of the Employer Stock were not publicly traded as of December 31, 2024 and 2023, and had a fair value of approximately \$8,733 and \$9,033 per share at each year-end, respectively.

Unrealized gains or losses relate to increases or decreases in the market value of securities held at year-end.

Payment of Benefits

Benefits are recorded when paid.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

B. Summary of Significant Accounting Policies – continued

Concentration of Risk

The Plan maintains investments in the Employer Stock. Investments in such stock are exposed to various risks such as market and credit risks. Due to the level of risk associated, it is at least reasonably possible that changes in the values will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the financial statements.

Cash and Cash Equivalents

All highly liquid investments with a maturity of three months or less when purchased are treated as cash equivalents. At December 31, 2024 and 2023, the Plan held such investments primarily in one financial institution, which could at times exceed amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation (“FDIC”). The Plan has not experienced any losses related to amounts in excess of FDIC limits.

C. Fair Value Measurements

GAAP defines fair value as 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 and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at fair value. The hierarchy focuses on the inputs used to measure fair value and requires that the lowest level input be used. The three levels defined by GAAP are as follows:

- Level 1 — Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities as of the reporting date.
- Level 2 — Observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability.
- Level 3 — Inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

C. Fair Value Measurements – continued

The following table details the Plan’s investments at fair value by level, within the fair value hierarchy, as of December 31, 2024 and 2023.

	<u>2024</u>	
	<u>Level 3</u>	<u>Total</u>
Community Living Concepts, Inc. Common stock	\$ 2,619,999	\$ 2,619,999
	<u>\$ 2,619,999</u>	<u>\$ 2,619,999</u>
	<u>2023</u>	
	<u>Level 3</u>	<u>Total</u>
Community Living Concepts, Inc. Common stock	\$ 2,710,000	\$ 2,710,000
	<u>\$ 2,710,000</u>	<u>\$ 2,710,000</u>

These items are classified in their entirety based on the lowest priority level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement of assets and liabilities within the levels of the fair value hierarchy.

There were no realized gains/losses, purchases, sales, or transfers in or out of Level 3 for the year ended December 31, 2024 or 2023.

The stock of the Company was valued by an independent third party, as the stock is not traded on a security exchange. The valuation is based on the market and income approaches which are weighted to arrive at a fair market value of the equity of the Company. The market approach is the external transaction method, and the income approach is the capitalized cash flow method. Both of these valuation techniques require the use of significant unobservable inputs including the discount rate selection, risk premiums, and valuation multiples. The Plan endeavors to use the best information available in arriving at fair value, and Plan management reviews the valuation process on an annual basis with the help of the independent third-party valuation firm. Accordingly, valuation techniques that maximize the use of observable inputs are favored.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

D. Loan Payable

The loan payable was paid in full as of December 31, 2024, and consisted of the following at December 31:

	<u>2024</u>	<u>2023</u>
Note payable to a former shareholder with an interest rate of 7.0%. The interest and principal are payable monthly and matured September 17, 2024. The debt is collateralized by shares of Community Living Concepts, Inc.	<u>\$ -</u>	<u>\$ 68,516</u>

E. Tax Status

The Plan obtained its latest determination letter dated May 31, 2017, in which the Internal Revenue Service (the “IRS”) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Code. The Plan has been amended since receiving the determination letter.

Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Company believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the 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 that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

F. Administration of Plan Assets

The Plan’s assets, which consist of Employer Stock, are held by the trustee of the Plan in a trust. The trustee manages the Plan’s assets and operations and receives no compensation for services provided to the Plan. The Plan uses a third-party administrator to determine the allocation of Plan assets to participants. The majority of the expenses of the Plan, including the fees for the third-party administrator, are paid by the Company.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

G. Employer Contributions

Employer contributions to the Plan are determined by the board of directors of the Company but shall not be less than the amount required to enable the trust to discharge current obligations, nor more than the participants' maximum permissible amounts, as defined in the Plan agreement. Contributions to the Plan for the years ended December 31, 2024 and 2023, amounted to approximately \$171,000 and \$179,000, respectively.

At December 31, 2024, there were 300 shares of Employer Stock (with a fair value of approximately \$2,620,000) allocated to participants of the Plan. At December 31, 2023, there were 290.1824 shares of Employer Stock (with a fair value of approximately \$2,621,000) allocated to participants of the Plan. As of December 31, 2023, there were 9.81760 unallocated shares. All shares were allocated at December 31, 2024.

H. Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee organization, or relatives of such persons.

The Plan invests in common shares of the Employer Stock. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. As further discussed in Note D, the Plan had a note payable to a former stockholder during the years ended December 31, 2024 and 2023. The Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are party-in-interest transactions under ERISA.

I. Risks and Uncertainties

The Plan invests in the common stock of the Company, which is not traded on a securities exchange. The common stock is 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 the common stock, 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.

J. Subsequent Events

In preparing the financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure through October 9, 2025, the date the financial statements were available for issuance.

SUPPLEMENTAL SCHEDULE

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2024

EIN: 75-1726950

Plan #: 002

(a)	(b)	(c)	(d)	(e)
<u>Identity of issuer</u>	<u>Description of investment</u>	<u>Cost</u>	<u>Current Value</u>	
*	Community Living Concepts, Inc.	300 shares of Community Living Concepts, Inc. common stock, par value \$.01	<u>\$ 1,100,000</u>	<u>\$ 2,619,999</u>

* A party in interest as defined by ERISA

**COMMUNITY LIVING CONCEPTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**Years Ended December 31, 2024 and 2023
with Report of Independent Auditors**

**COMMUNITY LIVING CONCEPTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

Years Ended December 31, 2024 and 2023

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REPORT OF INDEPENDENT AUDITORS

To the ESOP Committee of the
Community Living Concepts, Inc. Employee Stock Ownership Plan

Opinion

We have audited the financial statements of the Community Living Concepts, Inc. Employee Stock Ownership Plan (the “Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (“ERISA”), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

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 other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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.

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

Other Matter—Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's ("DOL") 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 has been subjected to the 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Whitley Penn LLP

Fort Worth, Texas
October 9, 2025

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2024			December 31, 2023		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets						
Investments, at fair value:						
Community Living Concepts, Inc. common stock	\$ 2,619,999	\$ -	\$ 2,619,999	\$ 2,621,314	\$ 88,686	\$ 2,710,000
Non-interest bearing cash	20,976	-	20,976	11,365	-	11,365
Total assets	2,640,975	-	2,640,975	2,632,679	88,686	2,721,365
Liabilities						
Loan payment outstanding	-	-	-	8,850	-	8,850
Outstanding loan balance	-	-	-	-	68,516	68,516
Other liabilities	19,495	-	19,495	-	-	-
Total liabilities	19,495	-	19,495	8,850	68,516	77,366
Net assets available for benefits	\$ 2,621,480	\$ -	\$ 2,621,480	\$ 2,623,829	\$ 20,170	\$ 2,643,999

See accompanying notes to financial statements.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2024

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
Additions to (Reductions from) Net Assets			
Net unrealized losses on			
Community Living Concepts, Inc. common stock	\$ (87,055)	\$ (2,945)	\$ (90,000)
Employer contributions	100,175	70,476	170,651
Share release (at fair market value)	<u>85,741</u>	<u>(85,741)</u>	<u>-</u>
Total additions to (reductions from) net assets	98,861	(18,210)	80,651
Deductions from Net Assets			
Distributions	101,210	-	101,210
Interest expense	<u>-</u>	<u>1,960</u>	<u>1,960</u>
Total deductions from net assets	<u>101,210</u>	<u>1,960</u>	<u>103,170</u>
Change in net assets available for benefits	(2,349)	(20,170)	(22,519)
Net assets available for benefits at beginning of year	<u>2,623,829</u>	<u>20,170</u>	<u>2,643,999</u>
Net assets available for benefits at end of year	<u>\$ 2,621,480</u>	<u>\$ -</u>	<u>\$ 2,621,480</u>

See accompanying notes to financial statements.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2023

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
Additions to Net Assets			
Net unrealized losses on			
Community Living Concepts, Inc. common stock	\$ (18,406)	\$ (1,594)	\$ (20,000)
Employer contributions	78,091	101,400	179,491
Share release (at fair market value)	<u>127,481</u>	<u>-</u>	<u>127,481</u>
 Total additions to net assets	 187,166	 99,806	 286,972
Deductions from Net Assets			
Distributions	76,118	-	76,118
Interest expense	-	8,512	8,512
Share release (at fair market value)	-	127,481	127,481
Plan expenses	<u>40</u>	<u>-</u>	<u>40</u>
 Total deductions from net assets	 <u>76,158</u>	 <u>135,993</u>	 <u>212,151</u>
 Change in net assets available for benefits	 111,008	 (36,187)	 74,821
Net assets available for benefits at beginning of year	<u>2,512,821</u>	<u>56,357</u>	<u>2,569,178</u>
 Net assets available for benefits at end of year	 <u>\$ 2,623,829</u>	 <u>\$ 20,170</u>	 <u>\$ 2,643,999</u>

See accompanying notes to financial statements.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

A. Plan Description

The following brief description of the Community Living Concepts, Inc. Employee Stock Ownership Plan (the “Plan” or the “ESOP”) is provided for general information purposes only. Participants should refer to the Plan document for complete information.

Community Living Concepts, Inc. (the “Company”) is a Texas company established in 1981. The Company provides services for persons with intellectual and developmental disability in North Texas. The Company is headquartered in Keene, Texas.

The ESOP was formed, effective January 1, 2006, to facilitate the purchase of the Company’s common stock. The ESOP purchased 210 shares of the issued and outstanding shares of common stock of the Company on December 31, 2008, for \$900,000 from the sole shareholder. The purchase was funded with a promissory note (the “Note”) to the shareholder. The sole shareholder, who was the CEO at the time, retired once the ESOP was formed, and placed the remaining 90 shares of common stock into an irrevocable trust, of which the spouse of the shareholder was the trustee and beneficiary. On February 6, 2015, the ESOP purchased the 90 shares of the issued and outstanding shares of common stock of the Company making the ESOP the 100% owner of the Company.

The Plan was most recently amended as of December 1, 2018.

When the Plan makes each payment of principal and interest on the Note, an appropriate percentage of stock is allocated to eligible employees’ accounts in accordance with applicable regulations under the Internal Revenue Code (the “Code”).

Accounts and Allocations

The Plan’s only investment is in the common stock of Community Living Concepts, Inc. (“Employer Stock”).

Allocated net assets consist of unencumbered accounts that have been allocated to the participants based on their shares of employer contributions. Unallocated net assets were shares of Employer Stock that are pledged as collateral to secure the Note. As principal payments are made on the Note, a pro rata amount of encumbered shares of common stock (unallocated shares of common stock) are released and allocated to participants.

The Plan allocates employer contributions to participants’ accounts based on the percentage of each participant’s compensation to the total compensation of all participants. Shares purchased or released from encumbered shares of common stock during a Plan year are reallocated based on the employer contribution allocation. Unrealized gains and losses are allocated based on shares in a participant’s account. There were 9.81760 and 14.11230 shares allocated to participants related to debt payments in 2024 and 2023, respectively.

As participants take distributions from the Plan, the stock is purchased back by the Plan. At the discretion of management, these shares can be reallocated to participants or held for future uses.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Plan Description – continued

Participant Eligibility

Employees of the Company are eligible to participate in the Plan after completion of 1,000 hours of service. Employees may enter the Plan on the first day of January or July.

Vesting

Vesting in the Company contribution, plus actual earnings thereon is as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years or more	100%

In the event of disability, early retirement, or death, the participant will become fully vested.

Distributions

Distributions from the Plan are made when a participant terminates employment. When a participant terminates employment and has a vested account balance of \$5,000 or less, the participant will receive a lump-sum distribution in cash or a direct rollover to an individual retirement account depending on the terms of the Plan. Otherwise, the participant receives his/her vested balance under one of the following methods:

- a. In equal installments over a period of five (5) years (or possibly longer);
- b. A direct rollover.

Distributions are limited by the terms of the Plan until the close of the Plan year in which the Note has been repaid in full.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company common stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their accounts. Diversification is offered to each eligible participant over a six-year period.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Plan Description – continued

Diversification – continued

In each of the first five years, a participant may diversify up to 25 percent of the number of shares allocated to his/her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify can receive either a cash distribution or a direct rollover to a qualified account.

Put Option

Under federal income tax regulations, the employer stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Forfeitures

Forfeited balances of terminated participants' non-vested accounts are allocated among the individual accounts of the remaining participants who are eligible to receive an allocation of the annual employer contribution for the Plan year in which said forfeiture occurs. There were 0.12077 and 0.21095 shares reallocated to the active participants for the years ended December 31, 2024 and 2023, respectively. There were no unallocated forfeited shares outstanding as of December 31, 2024 or 2023.

Plan Expenses

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, such expenses properly incurred in the performance of duties under the Plan will be paid by the Plan, unless the Company, in their discretion, pays such expenses. Expenses not paid by the Company are allocated to participant accounts based on the percentage of each participant's employer contribution to the total employer contributions of all participants.

Interest expense related to the debt acquisition of stock is allocated to participant accounts based on the percentage of each participant's employer match to the total employer match of all participants.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Plan Description – continued

Termination of Plan

Although it has not expressed any intent to do so, 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 the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (“ERISA”). In the event of full or partial Plan termination, participants will become 100% vested in their accounts. The trustee will adjust the balance of all individual accounts on the basis of the net cash balance and fair value of the Employer Stock and will distribute the trust fund to such participant or his/her beneficiary at the time prescribed by the Plan terms and the Code.

B. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and reductions from net assets available for benefits during the reporting period. The significant item subject to such estimation is the fair value of Employer Stock. Actual results could differ from those estimates.

Investment Valuation and Income

The common shares of the Employer Stock are valued at fair value as of December 31, 2024 and 2023. The common shares of the Employer Stock were not publicly traded as of December 31, 2024 and 2023, and had a fair value of approximately \$8,733 and \$9,033 per share at each year-end, respectively.

Unrealized gains or losses relate to increases or decreases in the market value of securities held at year-end.

Payment of Benefits

Benefits are recorded when paid.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

B. Summary of Significant Accounting Policies – continued

Concentration of Risk

The Plan maintains investments in the Employer Stock. Investments in such stock are exposed to various risks such as market and credit risks. Due to the level of risk associated, it is at least reasonably possible that changes in the values will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the financial statements.

Cash and Cash Equivalents

All highly liquid investments with a maturity of three months or less when purchased are treated as cash equivalents. At December 31, 2024 and 2023, the Plan held such investments primarily in one financial institution, which could at times exceed amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation (“FDIC”). The Plan has not experienced any losses related to amounts in excess of FDIC limits.

C. Fair Value Measurements

GAAP defines fair value as 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 and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at fair value. The hierarchy focuses on the inputs used to measure fair value and requires that the lowest level input be used. The three levels defined by GAAP are as follows:

- Level 1 — Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities as of the reporting date.
- Level 2 — Observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability.
- Level 3 — Inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

C. Fair Value Measurements – continued

The following table details the Plan’s investments at fair value by level, within the fair value hierarchy, as of December 31, 2024 and 2023.

	<u>2024</u>	
	<u>Level 3</u>	<u>Total</u>
Community Living Concepts, Inc. Common stock	\$ 2,619,999	\$ 2,619,999
	<u>\$ 2,619,999</u>	<u>\$ 2,619,999</u>
	<u>2023</u>	
	<u>Level 3</u>	<u>Total</u>
Community Living Concepts, Inc. Common stock	\$ 2,710,000	\$ 2,710,000
	<u>\$ 2,710,000</u>	<u>\$ 2,710,000</u>

These items are classified in their entirety based on the lowest priority level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement of assets and liabilities within the levels of the fair value hierarchy.

There were no realized gains/losses, purchases, sales, or transfers in or out of Level 3 for the year ended December 31, 2024 or 2023.

The stock of the Company was valued by an independent third party, as the stock is not traded on a security exchange. The valuation is based on the market and income approaches which are weighted to arrive at a fair market value of the equity of the Company. The market approach is the external transaction method, and the income approach is the capitalized cash flow method. Both of these valuation techniques require the use of significant unobservable inputs including the discount rate selection, risk premiums, and valuation multiples. The Plan endeavors to use the best information available in arriving at fair value, and Plan management reviews the valuation process on an annual basis with the help of the independent third-party valuation firm. Accordingly, valuation techniques that maximize the use of observable inputs are favored.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

D. Loan Payable

The loan payable was paid in full as of December 31, 2024, and consisted of the following at December 31:

	<u>2024</u>	<u>2023</u>
Note payable to a former shareholder with an interest rate of 7.0%. The interest and principal are payable monthly and matured September 17, 2024. The debt is collateralized by shares of Community Living Concepts, Inc.	<u>\$ -</u>	<u>\$ 68,516</u>

E. Tax Status

The Plan obtained its latest determination letter dated May 31, 2017, in which the Internal Revenue Service (the “IRS”) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Code. The Plan has been amended since receiving the determination letter.

Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Company believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the 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 that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

F. Administration of Plan Assets

The Plan’s assets, which consist of Employer Stock, are held by the trustee of the Plan in a trust. The trustee manages the Plan’s assets and operations and receives no compensation for services provided to the Plan. The Plan uses a third-party administrator to determine the allocation of Plan assets to participants. The majority of the expenses of the Plan, including the fees for the third-party administrator, are paid by the Company.

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

G. Employer Contributions

Employer contributions to the Plan are determined by the board of directors of the Company but shall not be less than the amount required to enable the trust to discharge current obligations, nor more than the participants' maximum permissible amounts, as defined in the Plan agreement. Contributions to the Plan for the years ended December 31, 2024 and 2023, amounted to approximately \$171,000 and \$179,000, respectively.

At December 31, 2024, there were 300 shares of Employer Stock (with a fair value of approximately \$2,620,000) allocated to participants of the Plan. At December 31, 2023, there were 290.1824 shares of Employer Stock (with a fair value of approximately \$2,621,000) allocated to participants of the Plan. As of December 31, 2023, there were 9.81760 unallocated shares. All shares were allocated at December 31, 2024.

H. Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee organization, or relatives of such persons.

The Plan invests in common shares of the Employer Stock. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. As further discussed in Note D, the Plan had a note payable to a former stockholder during the years ended December 31, 2024 and 2023. The Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are party-in-interest transactions under ERISA.

I. Risks and Uncertainties

The Plan invests in the common stock of the Company, which is not traded on a securities exchange. The common stock is 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 the common stock, 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.

J. Subsequent Events

In preparing the financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure through October 9, 2025, the date the financial statements were available for issuance.

SUPPLEMENTAL SCHEDULE

COMMUNITY LIVING CONCEPTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2024

EIN: 75-1726950

Plan #: 002

(a)	(b)	(c)	(d)	(e)
<u>Identity of issuer</u>	<u>Description of investment</u>	<u>Cost</u>	<u>Current Value</u>	
*	Community Living Concepts, Inc.	300 shares of Community Living Concepts, Inc. common stock, par value \$.01	<u>\$ 1,100,000</u>	<u>\$ 2,619,999</u>

* A party in interest as defined by ERISA