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| <p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p>Annual Return/Report of Employee Benefit Plan</p> <p>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>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p> |
|---|---|--|

Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

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>FRIENDSHIP COMMUNITY CARE INC. 401K PROFIT SHARING PLAN</u></p> | <p>1b Three-digit plan number (PN) ▶ <u>001</u></p> |
| <p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>FRIENDSHIP COMMUNITY CARE INC.</u></p> <p><u>PO BOX 2109</u> <u>RUSSELLVILLE, AR 72811</u></p> | <p>1c Effective date of plan <u>07/01/2002</u></p> <p>2b Employer Identification Number (EIN) <u>71-0433583</u></p> <p>2c Plan Sponsor's telephone number <u>479-967-2322</u></p> <p>2d Business code (see instructions) <u>624100</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. | 10/15/2025 | DANNA CALDWELL |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | Filed with authorized/valid electronic signature. | 10/15/2025 | DEBORA BROWN |
| | 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 | 1222 |
| 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) | 1054 |
| | 6a(2) | 1063 |
| | 6b | 0 |
| | 6c | 218 |
| | 6d | 1281 |
| | 6e | 0 |
| | 6f | 1281 |
| | 6g(1) | 841 |
| 6g(2) | 871 | |
| 6h | 40 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)..... | 7 | |

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

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

| | |
|---|---|
| 9a Plan funding arrangement (check all that apply) | 9b Plan benefit arrangement (check all that apply) |
| (1) <input checked="" type="checkbox"/> Insurance | (1) <input 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 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 | b General Schedules |
| (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) | (1) <input checked="" type="checkbox"/> H (Financial Information) |
| (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (2) <input type="checkbox"/> I (Financial Information – Small Plan) |
| (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | (3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u> 1 </u> |
| (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ | (4) <input checked="" type="checkbox"/> C (Service Provider Information) |
| (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information) | (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) |
| | (6) <input type="checkbox"/> G (Financial Transaction Schedules) |

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

| | |
|--|--|
| A Name of plan FRIENDSHIP COMMUNITY CARE INC. 401K PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 FRIENDSHIP COMMUNITY CARE INC. | D Employer Identification Number (EIN) 71-0433583 |

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

1 Coverage Information:

(a) Name of insurance carrier
AMERICAN UNITED LIFE INSURANCE COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|-------------------|----------------------|--|--|--------------------------------|-------------------|
| | | | | (f) From | (g) To |
| 35-0145825 | 60895 | G50839 | 871 | 07/01/2023 | 06/30/2024 |

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

| | |
|---|--------------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|---|--------------------------------------|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | |
|--|----------|----------|
| 4 Current value of plan's interest under this contract in the general account at year end | 4 | 1238361 |
| 5 Current value of plan's interest under this contract in separate accounts at year end..... | 5 | 13702171 |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

| | | |
|--|-----------|--|
| b Premiums paid to carrier | 6b | |
| c Premiums due but unpaid at the end of the year..... | 6c | |
| d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶ | 6d | |

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ GROUP ANNUITY CONTRACT

| | | |
|--|-----------|---------|
| b Balance at the end of the previous year | 7b | 1306747 |
|--|-----------|---------|

| | | |
|---|--------------|-------|
| c Additions: (1) Contributions deposited during the year | 7c(1) | 88356 |
| | 7c(2) | 0 |
| | 7c(3) | 16120 |
| | 7c(4) | 72038 |
| | 7c(5) | 0 |

| | | |
|---------------------------|--------------|--------|
| (6) Total additions | 7c(6) | 176514 |
|---------------------------|--------------|--------|

| | | |
|---|-----------|---------|
| d Total of balance and additions (add lines 7b and 7c(6)) | 7d | 1483261 |
|---|-----------|---------|

| | | |
|---|--------------|--------|
| e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 213020 |
| | 7e(2) | 565 |
| | 7e(3) | 31315 |
| | 7e(4) | 0 |

| | | |
|----------------------------|--------------|--------|
| (5) Total deductions | 7e(5) | 244900 |
|----------------------------|--------------|--------|

| | | |
|---|-----------|---------|
| f Balance at the end of the current year (subtract line 7e(5) from line 7d) | 7f | 1238361 |
|---|-----------|---------|

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

| | | | |
|--|-----------------|--------------|---|
| a Premiums: (1) Amount received | | 9a(1) | |
| (2) Increase (decrease) in amount due but unpaid..... | | 9a(2) | |
| (3) Increase (decrease) in unearned premium reserve | | 9a(3) | |
| (4) Earned ((1) + (2) - (3))..... | | 9a(4) | 0 |
| b Benefit charges (1) Claims paid..... | | 9b(1) | |
| (2) Increase (decrease) in claim reserves | | 9b(2) | |
| (3) Incurred claims (add (1) and (2))..... | | 9b(3) | 0 |
| (4) Claims charged | | 9b(4) | |
| c Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | |
| (A) Commissions | 9c(1)(A) | | |
| (B) Administrative service or other fees | 9c(1)(B) | | |
| (C) Other specific acquisition costs | 9c(1)(C) | | |
| (D) Other expenses | 9c(1)(D) | | |
| (E) Taxes | 9c(1)(E) | | |
| (F) Charges for risks or other contingencies..... | 9c(1)(F) | | |
| (G) Other retention charges | 9c(1)(G) | | |
| (H) Total retention | 9c(1)(H) | | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) | | 9c(2) | |
| d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | 9d(1) | |
| (2) Claim reserves | | 9d(2) | |
| (3) Other reserves..... | | 9d(3) | |
| e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) | | 9e | |

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

| | | |
|--|--|---|
| SCHEDULE 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> 2023 This Form is Open to Public Inspection. |
|--|--|---|

For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

| | | |
|--|--|------------|
| A Name of plan FRIENDSHIP COMMUNITY CARE INC. 401K PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 FRIENDSHIP COMMUNITY CARE INC. | D Employer Identification Number (EIN) 71-0433583 | |

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

AMERICAN UNITED LIFE INSURANCE CO

35-0145825

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

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

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

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

AMERICAN UNITED LIFE INSURANCE CO

35-0145825

| (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? |
|------------------------|---|--|--|--|---|--|
| 15 38 50 64 66 67 | NONE | 6061 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | 85934 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

EDWARD D JONES AND CO

43-0345811

| (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? |
|------------------------|---|--|--|--|---|--|
| 16 70 | NONE | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | 20057 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

MESIROW FINANCIAL INV. MANAGEMENT

353 N. CLARK STREET
CHICAGO, IL 60654

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 27 50 51 | NONE | 6903 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
|---|--|---|
| AMERICAN UNITED LIFE INSURANCE CO | 66 67 | 85934 |
| (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. | |
| AMERICAN UNITED LIFE INSURANCE CO 35-0145825 | ASSET CHARGE | |
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
| EDWARD D JONES AND CO | 16 70 | 20057 |
| (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. | |
| AMERICAN UNITED LIFE INSURANCE CO 35-0145825 | CONSULTING SERVICES | |
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
| | | |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

| | | |
|---|--|--|
| SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> | DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 <hr/> 2023 This Form is Open to Public Inspection. |
|---|--|--|

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

| | | |
|---|--|------------|
| A Name of plan <u>FRIENDSHIP COMMUNITY CARE INC. 401K PROFIT SHARING PLAN</u> | B Three-digit plan number (PN) | <u>001</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>FRIENDSHIP COMMUNITY CARE INC.</u> | D Employer Identification Number (EIN) <u>71-0433583</u> | |

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

| | | | |
|---|--|----------------------|----------|
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>SEPARATE ACCOUNT II</u> | | |
| b Name of sponsor of entity listed in (a): | <u>AMERICAN UNITED LIFE INSURANCE CO</u> | | |
| c EIN-PN | <u>35-0145825-000</u> | d Entity code | <u>P</u> |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>13702171</u> | | |
| | | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | | |
| b Name of sponsor of entity listed in (a): | | | |
| c EIN-PN | | d Entity code | |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | | | |
| | | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | | |
| b Name of sponsor of entity listed in (a): | | | |
| c EIN-PN | | d Entity code | |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | | | |
| | | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | | |
| b Name of sponsor of entity listed in (a): | | | |
| c EIN-PN | | d Entity code | |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | | | |
| | | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | | |
| b Name of sponsor of entity listed in (a): | | | |
| c EIN-PN | | d Entity code | |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | | | |
| | | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | | |
| b Name of sponsor of entity listed in (a): | | | |
| c EIN-PN | | d Entity code | |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | | | |

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

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a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

| | | |
|--|--|--|
| SCHEDULE H (Form 5500) <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> 2023 This Form is Open to Public Inspection |
|--|--|--|

| | |
|--|--|
| For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024 | |
| A Name of plan FRIENDSHIP COMMUNITY CARE INC. 401K PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 FRIENDSHIP COMMUNITY CARE INC. | D Employer Identification Number (EIN) 71-0433583 |

| | |
|---------------|--------------------------------------|
| Part I | Asset and Liability Statement |
|---------------|--------------------------------------|

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

| | | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| Assets | | | |
| a Total noninterest-bearing cash | 1a | 0 | 0 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 0 | 0 |
| (2) Participant contributions | 1b(2) | 7285 | 44909 |
| (3) Other | 1b(3) | 0 | 0 |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 0 |
| (2) U.S. Government securities | 1c(2) | 0 | 0 |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | 0 | 0 |
| (B) All other | 1c(3)(B) | 0 | 0 |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | 0 | 0 |
| (B) Common | 1c(4)(B) | 0 | 0 |
| (5) Partnership/joint venture interests | 1c(5) | 0 | 0 |
| (6) Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| (7) Loans (other than to participants) | 1c(7) | 0 | 0 |
| (8) Participant loans | 1c(8) | 0 | 0 |
| (9) Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| (10) Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| (11) Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| (12) Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 10643450 | 13702171 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 1306747 | 1238361 |
| (15) Other | 1c(15) | 0 | 0 |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|-------|-----------------------|-----------------|
| (1) Employer securities | 1d(1) | 0 | 0 |
| (2) Employer real property | 1d(2) | 0 | 0 |
| e Buildings and other property used in plan operation | 1e | 0 | 0 |
| f Total assets (add all amounts in lines 1a through 1e) | 1f | 11957482 | 14985441 |
| Liabilities | | | |
| g Benefit claims payable | 1g | 0 | 0 |
| h Operating payables | 1h | 0 | 0 |
| i Acquisition indebtedness | 1i | 0 | 0 |
| j Other liabilities | 1j | 0 | 0 |
| k Total liabilities (add all amounts in lines 1g through 1j) | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f) | 1l | 11957482 | 14985441 |

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) | 955696 | |
| (B) Participants | 2a(1)(B) | 1123766 | |
| (C) Others (including rollovers) | 2a(1)(C) | 13048 | |
| (2) Noncash contributions | 2a(2) | 0 | 2092510 |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) | 2a(3) | | |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| (B) U.S. Government securities | 2b(1)(B) | 0 | |
| (C) Corporate debt instruments | 2b(1)(C) | 0 | |
| (D) Loans (other than to participants) | 2b(1)(D) | 0 | |
| (E) Participant loans | 2b(1)(E) | 0 | |
| (F) Other | 2b(1)(F) | 16120 | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 16120 |
| (2) Dividends: (A) Preferred stock | 2b(2)(A) | 0 | |
| (B) Common stock | 2b(2)(B) | 0 | |
| (C) Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 0 | |
| (D) Total dividends. Add lines 2b(2)(A), (B), and (C) | 2b(2)(D) | | 0 |
| (3) Rents | 2b(3) | | 0 |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds | 2b(4)(A) | 0 | |
| (B) Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| (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) | 0 | |
| (B) Other | 2b(5)(B) | 0 | |
| (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) | | 0 |
| (7) Net investment gain (loss) from pooled separate accounts..... | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts..... | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities..... | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 1833718 |
| c Other income | 2c | | 0 |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 3942348 |

Expenses

| | | | |
|---|---------------|--------|--------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 891155 | |
| (2) To insurance carriers for the provision of benefits..... | 2e(2) | 0 | |
| (3) Other..... | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 891155 |
| f Corrective distributions (see instructions)..... | 2f | | 10270 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 0 |
| h Interest expense | 2h | | 0 |
| i Administrative expenses: | | | |
| (1) Salaries and allowances..... | 2i(1) | 0 | |
| (2) Contract administrator fees..... | 2i(2) | 6061 | |
| (3) Recordkeeping fees..... | 2i(3) | 0 | |
| (4) IQPA audit fees..... | 2i(4) | 0 | |
| (5) Investment advisory and investment management fees | 2i(5) | 6903 | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | 0 | |
| (7) Actuarial fees | 2i(7) | 0 | |
| (8) Legal fees | 2i(8) | 0 | |
| (9) Valuation/appraisal fees | 2i(9) | 0 | |
| (10) Other trustee fees and expenses | 2i(10) | 0 | |
| (11) Other expenses | 2i(11) | 0 | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 12964 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 914389 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 3027959 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | 0 |

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LANDMARK PLC CPAS**

(2) EIN: **71-0355269**

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 | | 500000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | |
| 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. | OMB No. 1210-0110 2023 This Form is Open to Public Inspection. |
|--|---|--|

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

| | | |
|--|--|------------|
| A Name of plan <u>FRIENDSHIP COMMUNITY CARE INC. 401K PROFIT SHARING PLAN</u> | B Three-digit plan number (PN) ▶ | <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>FRIENDSHIP COMMUNITY CARE INC.</u> | D Employer Identification Number (EIN) <u>71-0433583</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): 35-0145825

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 08 / 19 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704137A.



Friendship Community Care, Inc. 401(k) Profit Sharing Plan

**Financial Statements
and
Supplemental Information
June 30, 2024 and 2023**

(With Independent Auditor's Report Thereon)

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

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INDEPENDENT AUDITOR'S REPORT

Trustees, Management and Participants
Friendship Community Care, Inc. 401(k) Profit Sharing Plan
Russellville, Arkansas

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

We have performed audits of the financial statements of **Friendship Community Care, Inc. 401(k) Profit Sharing Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended June 30, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of **Friendship Community Care, Inc. 401(k) Profit Sharing Plan's** financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of June 30, 2024 and 2023 and for the year ended June 30, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Trustees, Management and Participants
Friendship Community Care, Inc. 401(k) Profit Sharing Plan
Russellville, Arkansas

- 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 Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters - Supplemental Schedules Required by ERISA

The supplemental Schedules of Delinquent Participant Contributions and Assets Held at End of Year as of and for the year ended June 30, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

Trustees, Management and Participants
Friendship Community Care, Inc. 401(k) Profit Sharing Plan
Russellville, Arkansas

In our opinion:

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

Landmark PLC

Fort Smith, Arkansas
April 15, 2025

Financial Statements

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits June 30, 2024 and 2023

| | <u>2024</u> | <u>2023</u> |
|---|----------------------|----------------------|
| ASSETS | | |
| Investments, at fair value | | |
| Guaranteed interest account | \$ 1,240,329 | \$ 1,307,021 |
| Variable annuities in pooled separate account | <u>13,745,112</u> | <u>10,650,461</u> |
| | <u>14,985,441</u> | <u>11,957,482</u> |
| | | |
| Receivables | | |
| Employer contributions | 285,181 | 955,696 |
| Employee contributions | <u>44,909</u> | <u>-</u> |
| | <u>330,090</u> | <u>955,696</u> |
| | | |
| Total Assets | <u>15,315,531</u> | <u>12,913,178</u> |
| | | |
| LIABILITIES | | |
| Excess contributions payable | <u>15,344</u> | <u>9,629</u> |
| | | |
| NET ASSETS AVAILABLE FOR BENEFITS | <u>\$ 15,300,187</u> | <u>\$ 12,903,549</u> |

See accompanying notes to financial statements.

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits Year ended June 30, 2024

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

| | |
|---|------------------|
| Investment income | |
| Net appreciation in fair value of investments | \$ 1,832,449 |
| Dividends and interest | 16,029 |
| | <u>1,848,478</u> |

| | |
|------------------------------|------------------|
| Contributions | |
| Employer, net of forfeitures | 285,181 |
| Participants | 1,164,320 |
| Rollover | 13,048 |
| | <u>1,462,549</u> |

| | |
|------------------------|------------------|
| Total Additions | <u>3,311,027</u> |
|------------------------|------------------|

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

| | |
|-------------------------------|----------------|
| Benefits paid to participants | 901,425 |
| Administrative expenses | 12,964 |
| | <u>914,389</u> |

| | |
|-------------------------|----------------|
| Total Deductions | <u>914,389</u> |
|-------------------------|----------------|

| | |
|--|-----------|
| NET CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS | 2,396,638 |
|--|-----------|

| | |
|---|-------------------|
| NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR | <u>12,903,549</u> |
|---|-------------------|

| | |
|---|----------------------|
| NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR | <u>\$ 15,300,187</u> |
|---|----------------------|

See accompanying notes to financial statements.

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

NOTE 1: DESCRIPTION OF PLAN

The following description of the Friendship Community Care, Inc. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan for the benefit of eligible employees of Friendship Community Care, Inc. (the Employer). The Plan is subject to the Department of Labor's reporting requirements under the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

Each employee of the Employer, who is not a leased employee, is eligible to participate in the Plan after meeting the eligibility requirements noted below.

An employee is eligible to participate in the Plan at the next monthly entry date upon completing 60 days of service.

Contributions

Each year, participants can elect to contribute a portion of their pretax compensation to the Plan, subject to certain limitations as defined in the Plan. Participants who have attained age fifty before the end of the Plan year are eligible to make catch up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions).

The Employer may make matching contributions to the Plan. To be eligible to receive annual allocation of the Employer matching contribution, participants must have earned 1,000 hours of service during the Plan year and be employed on the last day of the Plan year, except in case of death, disability, or retirement. The matching contribution amount is discretionary and is determined annually, not to exceed 4% of compensation. Employer matching contributions for the year ended June 30, 2024 amounted to \$285,181.

The Employer may also, at its discretion, make a profit sharing contribution. An employee is eligible to participate in profit sharing at the next semi-annual entry date upon completing one year of service. To be eligible to receive annual allocation of this nonelective contribution, participants must have earned 1,000 hours of service during the Plan year and be employed on the last day of the Plan year, except in case of death, disability, or retirement. No such contribution was made for the year ended June 30, 2024.

Participant Accounts

Each participant's account is credited with the participant's deferral contributions, his or her share of the Employer's contributions, and Plan earnings and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant contributions, compensation, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

Investment Options

Upon enrollment in the Plan, participants direct the investment of their contributions among the investment options offered by the Plan.

Vesting

Participants are immediately vested in their contributions, plus actual earnings thereon. The Employer's matching and profit sharing contributions vest according to various schedules depending on participant's hire date.

For participants hired prior to September 1, 2021, the vesting schedule applicable to the Employer's contributions is determined by the participant's employment status on that date as follows:

| <u>Employment status as of September 1, 2021</u> | <u>Vesting</u> |
|--|--|
| Former employee - no hours of service on or after September 1, 2021 | twenty percent (20%) per year after two years of service; fully vested after six years of service |
| Active employee - at least one hour of service on or after September 1, 2021 | twenty percent (20%) after two years of service; one-hundred percent (100%) after three years of service |

For participants hired on or after September 1, 2021, the Employer's matching and profit sharing contributions vest at one hundred percent (100%) after three years of service.

Participants are fully vested when they reach retirement age, become totally disabled, or upon death.

Payment of Benefits

Upon separation of service, a participant is entitled to receive a lump sum amount equal to the vested value of his or her account. Accounts under certain dollar amounts at the time of the participant's termination may automatically be distributed to the participant. The Plan allows for in-service withdrawals for participants up to the amount of a participant's rollover account balance. The Plan also allows for in-service withdrawals for participants meeting certain age or hardship requirements.

See Note 10 for specific disclosures related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Forfeitures

The nonvested portion of a participant's account to which the participant is not entitled upon termination is deemed a forfeiture. Forfeitures may first be used to restore previous forfeitures of rehired participants. Any remaining forfeitures may be used to pay administrative expenses for the Plan or to reduce Employer contributions.

There were no participant accounts in which forfeitures needed to be restored for the year ended June 30, 2024. Forfeitures used to reduce Employer contributions for the year ended June 30, 2024 amounted to \$1,364. As of June 30, 2024 and 2023, there were unused forfeitures of \$50,891 and \$8,428, respectively.

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee or insurance company. See Note 4 for discussion of fair value measurements.

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

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions.

Payment of Benefits

Benefits are recorded when paid. There were no amounts allocated to withdrawing participants' accounts for distributions payable prior to June 30, 2024 and 2023, but not yet paid as of those dates.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Certain activity based fees are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

Expense Offset Arrangements

Some professional services fees incurred by the Plan are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment.

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

NOTE 3: INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE AND INSURANCE COMPANY

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, American United Life Insurance Company (AUL), the insurance company, has certified, as applicable, that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

- Investments, as shown in the Statements of Net Assets Available for Benefits as of June 30, 2024 and 2023,
- Net appreciation in fair value of investments, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended June 30, 2024,
- Interest and dividends, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended June 30, 2024, and
- Schedule of Assets Held at End of Year as of June 30, 2024.

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

NOTE 4: FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Codification Topic *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB Codification Topic *Fair Value Measurements and Disclosures* are described as:

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

Level 2 Inputs to the valuation methodology include

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

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

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

Guaranteed interest account: Valued at contract value (principal invested plus interest earned), which approximates fair value, as provided by AUL. Value for the account is determined and reported daily based on the valuation formula prescribed by the AUL group annuity contract.

Variable annuities in pooled separate account: Valued at the value of accumulation units in the variable investment accounts within an AUL separate account. Each investment account is invested in specific mutual funds or other investment entities as directed by participants. The unit value is directly related to the NAV of the underlying investments adjusted for dividends or distributions and the daily equivalent of any fees charged pursuant to the AUL group annuity contract. The unit value is determined and published each business day.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2024 and 2023.

| | Assets at Fair Value as of June 30, 2024 | | | |
|---------------------------------------|---|---------------------|----------------|----------------------|
| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
| Guaranteed interest account | \$ - | \$ 1,240,329 | \$ - | \$ 1,240,329 |
| Total assets at fair value | <u>\$ -</u> | <u>\$ 1,240,329</u> | <u>\$ -</u> | <u>1,240,329</u> |
| Assets measured at net asset value | | | | <u>13,745,112</u> |
| Total assets at fair value | | | | <u>\$ 14,985,441</u> |
| | Assets at Fair Value as of June 30, 2023 | | | |
| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
| Guaranteed interest account | \$ - | \$ 1,307,021 | \$ - | \$ 1,307,021 |
| Total assets at fair value | <u>\$ -</u> | <u>\$ 1,307,021</u> | <u>\$ -</u> | <u>1,307,021</u> |
| Assets measured at net asset value | | | | <u>10,650,461</u> |
| Total assets at fair value | | | | <u>\$ 11,957,482</u> |

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

There were no unfunded commitments for assets measured at fair value based on NAV per share as of June 30, 2024. The redemption frequency for these assets is daily with a notice period of twelve months.

NOTE 5: RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by AUL, the insurance company. As a result, these investments and the related investment transactions qualify as party-in-interest transactions.

The Plan incurs expenses related to general administration and record keeping. The Employer pays a portion of these and other Plan expenses. The Employer also performs certain administrative functions at no cost to the Plan. The Employer does not expect reimbursement for these expenses.

Some fees due are offset by revenue sharing from the Plan's investment options. These fees incurred by the Plan are included in net appreciation in fair value of investments, as they were paid through revenue sharing rather than a direct payment. To the extent that revenue sharing is insufficient to cover these fees, they will be deducted pro rata from the participants' accounts.

The Plan is charged fees and expenses through expense ratios charged to the Plan's various investment options. The investment expense ratios vary by portfolio and are reflected in the value of the investments held by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

NOTE 6: PLAN TERMINATION

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

NOTE 7: TAX STATUS AND UNCERTAIN TAX POSITIONS

The Plan adopted the OneAmerica Financial Partners, Inc. (OneAmerica) Non-standardized 401(k) Profit Sharing Plan. OneAmerica obtained an opinion letter from the IRS dated August 19, 2020 indicating that the document was designed in accordance with applicable sections of the IRC. The Plan has been amended since adopting the prototype plan. Plan management believes that the Plan is designed and is currently being operated in compliance with applicable requirements of the IRC. Therefore, management believes that the Plan is qualified and the related trust is tax-exempt. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

The Plan accounts for uncertain tax positions in accordance with the provisions of the FASB Codification Topic Income Taxes. FASB Codification Topic Income Taxes clarifies the accounting for uncertainty in income taxes and requires the Plan to recognize in their financial statements the impact of a tax position taken or expected to be taken in a tax return, if that position is more likely

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

than not to be sustained under audit, based on the technical merits of the position. The Plan administrator has assessed the tax positions taken by the Plan and determined that no positions exist that require adjustment or disclosure under the provisions of FASB Codification Topic *Income Taxes*.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods.

NOTE 8: RISKS AND UNCERTAINTIES

The Plan's investments are exposed to various risks such as interest rate, market and credit risks. Certain investment options may invest in foreign securities. There are certain additional risks involved when investing in funds with underlying foreign securities that are not present with investments in domestic securities. These risks may involve foreign currency exchange rate fluctuations, adverse political and economic developments and the possible prevention of currency exchange due to foreign governmental laws or restrictions. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities could occur in the near term and that such changes could materially affect the participant account balances and the amounts reported in the Plan's financial statements.

NOTE 9: RECONCILIATION OF FINANCIAL STATEMENTS TO THE FORM 5500

The following is a reconciliation of the financial statements as of and for the years ended June 30, 2024 and 2023 to the Form 5500:

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|----------------------|
| Net assets available for benefits per the financial statements | \$ 15,300,187 | \$ 12,903,549 |
| Employer contributions receivable | (285,181) | (955,696) |
| Employee contributions receivable | (44,909) | - |
| Excess contributions payable | 15,344 | 9,629 |
| Net assets available for benefits per the Form 5500 | <u>\$ 14,985,441</u> | <u>\$ 11,957,482</u> |
| | | |
| Total additions per the financial statements | \$ 3,311,027 | |
| Employer contributions receivable - current year | (285,181) | |
| Employer contributions receivable - prior year | 955,696 | |
| Employee contributions receivable - current year | (44,909) | |
| Excess contributions payable - current year | 15,344 | |
| Excess contributions payable - prior year | (9,629) | |
| Total additions per the Form 5500 | <u>\$ 3,942,348</u> | |

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements June 30, 2024 and 2023

NOTE 10: CARES ACT DISTRIBUTIONS

In response to the financial hardship faced by many individuals as a result of the COVID-19 pandemic, Congress enacted the CARES Act that allowed for certain temporary changes to 401(k) Plan distributions. Qualified individuals could take up to \$100,000 from their retirement accounts. These distributions were not subject to the usual 20% withholdings for federal taxes, age requirements, or notice rules. The tax burden for these distributions can be spread over three years, and the distributions can be repaid over three years. Also, participants did not have to take required minimum distributions for 2020. Plan amendments for adoption of provisions of the CARES Act are required to be made by December 31, 2025.

The Plan opted to allow certain provisions of the CARES Act. The Plan has not yet been amended; however, it is Plan management's intent to amend the Plan prior to the due date.

NOTE 11: SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 15, 2025, the date that the financial statements were available to be issued.

Supplemental Information

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
EIN 71-0433583 PN 001
June 30, 2024

| Participant Contributions Transferred Late to Plan | Total that Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|--------------------------------------|--|--|
| Check here if Late Participant Loan Repayments are included: <input type="checkbox"/> | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| July 8, 2022 | \$ - | \$ - | 14 | |
| September 30, 2022 | - | - | 24 | |
| October 14, 2022 | - | - | 11 | |
| November 18, 2022 | - | - | 2 | |
| July 21, 2023 | 50 | - | - | |
| August 18, 2023 | 6 | - | - | |
| December 8, 2023 | 244 | - | - | |
| December 22, 2023 | 218 | - | - | |
| April 12, 2024 | 5 | - | - | |
| April 26, 2024 | 5 | - | - | |
| | \$ 528 | \$ - | 51 | |

See Independent Auditor's Report.

Friendship Community Care, Inc. 401(k) Profit Sharing Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year
 EIN 71-0433583 PN 001
 June 30, 2024

| (a) | (b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY | (c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE | (d) COST | (e) CURRENT VALUE |
|-----|---|---|-------------|----------------------|
| * | American United Life Insurance Company | Amerfds 2030 Trgt Date Ret R6 | N/A | \$ 517,194 |
| * | American United Life Insurance Company | Amerfds 2040 Trgt Date Ret R6 | N/A | 903,302 |
| * | American United Life Insurance Company | Amerfds 2045 Trgt Date Ret R6 | N/A | 1,035,272 |
| * | American United Life Insurance Company | Amerfds 2050 Trgt Date Ret R6 | N/A | 695,306 |
| * | American United Life Insurance Company | Amerfds 2055 Trgt Date Ret R6 | N/A | 655,658 |
| * | American United Life Insurance Company | Amerfds 2060 Trgt Date Ret R6 | N/A | 375,226 |
| * | American United Life Insurance Company | Amerfds 2010 Trgt Date Ret R6 | N/A | 18,389 |
| * | American United Life Insurance Company | Amerfds 2015 Trgt Date Ret R6 | N/A | 45,696 |
| * | American United Life Insurance Company | Amerfds 2020 Trgt Date Ret R6 | N/A | 18,629 |
| * | American United Life Insurance Company | Amerfds 2025 Trgt Date Ret R6 | N/A | 334,987 |
| * | American United Life Insurance Company | Amerfds 2035 Trgt Date Ret R6 | N/A | 1,298,047 |
| * | American United Life Insurance Company | Amerfds 2065 Trgt Date Ret R6 | N/A | 175,400 |
| * | American United Life Insurance Company | Amerfds New World R6 | N/A | 282,255 |
| * | American United Life Insurance Company | Vanguard Explorer Adm | N/A | 398,495 |
| * | American United Life Insurance Company | Vanguard High-Yield Corp Adm | N/A | 49,568 |
| * | American United Life Insurance Company | Blackrock Mid-Cap Gro Equity K | N/A | 753,106 |
| * | American United Life Insurance Company | Allspring Spec MD Cap Value R6 | N/A | 951,314 |
| * | American United Life Insurance Company | Cohen Steers Real Est Sec Z | N/A | 55,452 |
| * | American United Life Insurance Company | Amerfds Bond FD of America R6 | N/A | 448,699 |
| * | American United Life Insurance Company | Dfa Intl Sustainability Core 1 | N/A | 461,655 |
| * | American United Life Insurance Company | AB Large Cap Growth Z | N/A | 2,362,608 |
| * | American United Life Insurance Company | Fidelity 500 Index | N/A | 23,237 |
| * | American United Life Insurance Company | Fidelity SM Cap Index | N/A | 5,193 |
| * | American United Life Insurance Company | Fidelity Midcap Idx | N/A | 4,508 |
| * | American United Life Insurance Company | Invesco Corporate Bond R6 | N/A | 316,924 |
| * | American United Life Insurance Company | Undiscovered Mgrs Behavioral Val R6 | N/A | 357,418 |
| * | American United Life Insurance Company | Vanguard Windsor II Admiral | N/A | 1,201,574 |
| | Total variable annuities in pooled separate account | | | 13,745,112 |
| * | American United Life Insurance Company | Guaranteed interest account | N/A | 1,240,329 |
| | Total investments | | | <u>\$14,985,441</u> |

* Indicates party-in-interest

NOTE: HISTORICAL COST INFORMATION

Disclosure of historical cost information with regard to certain plan investments is normally required to be presented in the Schedule of Assets Held at End of Year in accordance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This disclosure requirement, however, does not apply to plans whose investments are 100% participant directed; therefore, no cost information is reported in this schedule.

See Independent Auditor's Report.

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan: FRIENDSHIP COMMUNITY CARE INC. 401K PROFIT SHARING PLAN
Employer Identification Number: 71-0433583
For plan year (beginning/ending): 07-01-2023 TO 06-30-2024 Plan number: 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
| | AB | AB LARGE CAP GROWTH Z MUTUAL FUND SHARES | 0 | 2,358,221 |
| | ALLSPRING | ALLSPRING SPEC MD CAP VALUE R6 MUTUAL FUND SHARES | 0 | 948,696 |
| | AMERICAN FUNDS | AMERFDS 2010 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 18,266 |
| | AMERICAN FUNDS | AMERFDS 2015 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 45,330 |
| | AMERICAN FUNDS | AMERFDS 2020 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 18,427 |
| | AMERICAN FUNDS | AMERFDS 2025 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 333,138 |
| | AMERICAN FUNDS | AMERFDS 2030 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 514,500 |
| | AMERICAN FUNDS | AMERFDS 2035 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 1,294,912 |
| | AMERICAN FUNDS | AMERFDS 2040 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 900,301 |
| | AMERICAN FUNDS | AMERFDS 2045 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 1,032,444 |
| | AMERICAN FUNDS | AMERFDS 2050 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 692,880 |
| | AMERICAN FUNDS | AMERFDS 2055 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 652,630 |
| | AMERICAN FUNDS | AMERFDS 2060 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 371,962 |
| | AMERICAN FUNDS | AMERFDS 2065 TRGT DATE RET R6 MUTUAL FUND SHARES | 0 | 172,644 |
| | AMERICAN FUNDS | AMERFDS BOND FD OF AMERICA R6 MUTUAL FUND SHARES | 0 | 446,839 |
| | AMERICAN FUNDS | AMERFDS NEW WORLD R6 MUTUAL FUND SHARES | 0 | 281,401 |
| * | AMERICAN UNITED LIFE INS CO | AUL STABLE VALUE ACCOUNT | 0 | 1,238,361 |
| | BLACKROCK | BLACKROCK MID-CAP GRO EQUITY K MUTUAL FUND SHARES | 0 | 751,533 |
| | COHEN&STEERS | COHEN STEERS REAL EST SEC Z MUTUAL FUND SHARES | 0 | 55,210 |
| | DFA | DFA INTL SUSTAINABILITY CORE 1 MUTUAL FUND SHARES | 0 | 460,818 |
| | FIDELITY | FIDELITY 500 INDEX MUTUAL FUND SHARES | 0 | 22,932 |
| | FIDELITY | FIDELITY MIDCAP IDX MUTUAL FUND SHARES | 0 | 4,462 |
| | FIDELITY | FIDELITY SM CAP INDEX MUTUAL FUND SHARES | 0 | 5,131 |
| | INVESCO | INVESCO CORPORATE BOND R6 MUTUAL FUND SHARES | 0 | 316,164 |
| | JPMORGAN | UNDCVDRDMGRS BEHAVIORAL VAL R6 MUTUAL FUND SHARES | 0 | 356,759 |
| | VANGUARD | VANGUARD EXPLORER ADM MUTUAL FUND SHARES | 0 | 397,311 |
| | VANGUARD | VANGUARD HIGH-YIELD CORP ADM MUTUAL FUND SHARES | 0 | 49,121 |
| | VANGUARD | VANGUARD WINDSOR II ADMIRAL MUTUAL FUND SHARES | 0 | 1,200,139 |