

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan EMPLOYEE BENEFIT PLAN OF COMMUNITY CARE CENTERS, INC
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 10/01/2000
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) COMMUNITY CARE CENTERS INC 437 SOVEREIGN CT BALLWIN, MO 63011-4432
2b	Employer Identification Number (EIN) 43-1306463
2c	Plan Sponsor's telephone number 636-394-3000
2d	Business code (see instructions)

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.	02/23/2026	CHRISTINA GIARDINA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 193
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) 146 6a(2) 164 6b 0 6c 83 6d 247 6e 2 6f 249 6g(1) 231 6g(2) 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2F 2G 3D

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 _____

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

Employee Benefit Plan of Community Care Centers, Inc.
As of December 31, 2021 and 2020
And For the Year Ended December 31, 2021
With Independent Auditor's Report

Employee Benefit Plan of Community Care Centers, Inc.

Financial Statements and Supplemental Schedules

As of December 31, 2021 and 2020
And For the Year Ended December 31, 2021

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Independent Auditor's Report

To the Plan Administrator and Plan Participants
Employee Benefit Plan of Community Care Centers, Inc.

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

We have performed an audit of the accompanying financial statements of Employee Benefit Plan of Community Care Centers, Inc., an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Employee Benefit Plan of Community Care Centers, Inc.'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 audit 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 and for the year ended December 31, 2021, 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 audit 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 financial statements referred to above, 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 financial statements referred to above 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 audit in accordance with auditing standards generally accepted in the United States of America. 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 Employee Benefit Plan of Community Care Centers, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Employee Benefit Plan of Community Care Centers, Inc.'s ability to continue as a going concern for one year after the date 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 generally accepted auditing standards 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Employee Benefit Plan of Community Care Centers, Inc.'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 Employee Benefit Plan of Community Care Centers, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule of Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions are presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's 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 audit 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the 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).

A.C. Evans LLC

St. Clair, Missouri
October 3, 2025

Independent Auditor's Report

To the Plan Administrator of
the Employee Benefit Plan of Community Care Centers, Inc.

We were engaged to audit the accompanying statement of net assets available for benefits of Employee Benefit Plan of Community Care Centers, Inc. as of December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mutual of America, the insurance company of the Plan, except for comparing such information with the related information included in the financial statement. We have been informed by the plan administrator that the insurance company holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the insurance company as of December 31, 2020, that the information provided to the plan administrator by the insurance company is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statement. Accordingly, we do not express an opinion on the 2020 financial statement.

Report on Form and Content in Compliance With DOL Rules and Regulations for 2020 Financial Statement

The form and content of the information included in the 2020 financial statement, other than that derived from the information certified by the insurance company, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A.C. Evans LLC

St. Clair, Missouri
October 3, 2025

Employee Benefit Plan of Community Care Centers, Inc.

Statements of Net Assets Available for Benefits

	December 31,	
	2021	2020
Assets		
Investments at fair value:		
Pooled separate accounts	\$ 1,980,279	\$ 2,177,660
Interest accumulation account	483,598	484,984
Total investments	2,463,877	2,662,644
Contributions Receivable:		
Employee contributions	3,013	10,110
Employer contributions, including lost earnings (see Note 6)	774	3,928
	3,787	14,038
Net assets available for benefits	\$ 2,467,664	\$ 2,676,682

See accompanying notes.

Employee Benefit Plan of Community Care Centers, Inc.

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31, 2021
Additions	
Contributions;	
Participant deferrals	\$ 90,564
Employer contributions, including lost earnings (see Note 6)	34,405
Rollovers	26,556
Total contributions	<u>151,525</u>
Investment income:	
Interest income	4,790
Net appreciation in fair value of pooled separate accounts	<u>338,720</u>
Net investment income	<u>343,510</u>
Total additions	<u>495,035</u>
Deductions	
Benefit payments	701,926
Administrative expenses	<u>2,127</u>
Total deductions	<u>704,053</u>
Net (decrease)	(209,018)
Net assets available for benefits at beginning of year	<u>2,676,682</u>
Net assets available for benefits at end of year	<u>\$ 2,467,664</u>

See accompanying notes.

Employee Benefit Plan of Community Care Centers, Inc.

Notes to Financial Statements

December 31, 2021

1. Description of the Plan

The following brief description of the Employee Benefit Plan of Community Care Centers, Inc. (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined contribution plan, subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan was established effective October 1, 2000. The Plan covers employees of the affiliated entities of Community Care Centers, Inc. (the Company). All employees who have completed one year of entry service in which they have 1,000 or more hours of service and are age 21 or older are eligible to participate in the Plan. Employees may enroll in the Plan on the first day of the month coinciding with or immediately following the date they meet all requirements. Employee participation in the Plan is voluntary.

Contributions

Participants may contribute up the amount permitted by Internal Revenue Service (IRS) regulations. Participants who meet certain age requirements are also permitted to make catch up contributions. The Company may make percentage matching contributions as outlined by the Plan agreement. During 2021, the Company made a matching contribution of 50 percent of the first 2 percent of the compensation deferred by a participant. All contributions are subject to maximum amounts as permitted by the Internal Revenue Service (the IRS).

Participant Accounts

All Plan investments are participant directed. Plan participants have the option of having their contributions invested in a variety of pooled separate accounts that invest in underlying mutual funds and in an insurance company general account. Each participant's account is credited with the participant's contributions, and allocations of (a) the Company's contributions, (b) Plan earnings or losses, and (c) charged with administrative expenses, if applicable. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Employee Benefit Plan of Community Care Centers, Inc.

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Vesting

Under the provisions of the Plan, vesting in the Company matching and discretionary contributions are determined by the participants' years of service from their date of hire to their date of termination. At two years of vesting service, participants are 20 percent vested in the employer contributions, with additional vesting over years of service until the participant is 100% vested at five years of service. Participants become automatically 100 percent vested in their employer matching and discretionary contributions upon attaining age 65, qualifying for early retirement, or upon total disability or death. Participants are always 100 percent vested in their deferral contributions plus actual earnings thereon.

Benefits

On termination of service or at death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, a life annuity, a fixed period annuity, or a series of flexible income payments. The Plan permits in-service and hardship withdrawals under certain conditions.

Forfeited Accounts

As of December 31, 2021 and 2020, there were \$1,190 and \$1,190 of forfeited non-vested accounts, respectively. During 2021, employer contributions of \$335 were paid with funds from forfeited non-vested accounts.

Administrative Expenses

Certain costs of administering the Plan are paid by the Company and are therefore not reflected in the Plan's financial statements. Other costs, including distribution fees and maintenance fees, are paid by affected participants with plan assets and are reflected in the financial statements.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100 percent vested in the company contribution portion of their account.

Employee Benefit Plan of Community Care Centers, Inc.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Valuation of Investments and Income Recognition

Investments in pooled separate accounts 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. See Note 4 for discussion of fair value measurements. Purchases and sales of securities are accounted for on a trade-date basis.

Amounts in the Interest Accumulation Account of the insurance company are credited with interest at a rate determined by the insurance company. The Interest Accumulation Account is carried at amortized cost, or contract value, and is deemed to be fair value for an insurance company general account. It is not considered to be benefit responsive. The Interest Accumulation Account is considered to be a cash equivalent and therefore exempt from classification in the ASC 820-10 fair value table in Note 4. There are no restrictions on participant directed transactions.

Payment of Benefits

Benefits are recorded when paid to participants.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Risk and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment

Employee Benefit Plan of Community Care Centers, Inc.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

3. Investment Information Certified by Insurance Company

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2021 and 2020, and net appreciation in fair value of investments and interest for the year ended December 31, 2021, were obtained or derived from information supplied to the plan administrator, and certified as complete and accurate, by the insurance company, Mutual of America.

4. Fair Value Measurements

The Plan follows accounting standards which establish 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under accounting standards are described as follows:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

Employee Benefit Plan of Community Care Centers, Inc.

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

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

Pooled separate accounts invest directly in the underlying mutual funds (as indicated by the name of the pooled separate accounts which mirror the names of the underlying mutual funds). The pooled separate accounts with underlying mutual fund investments are valued based on the observable NAV of the underlying investment. There are no restrictions on the redemption of these funds and participants may transact daily at the NAV.

The following table sets forth by level, within the fair value hierarchy, the net investment assets of the Plan which are presented at fair value, as of December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets at fair value:				
Pooled separate accounts with underlying mutual fund investments	\$ 1,980,279	\$ -	\$ -	\$ 1,980,279
Investments, at fair value				<u><u>\$ 1,980,279</u></u>

The following table sets forth by level, within the fair value hierarchy, the net investment assets of the Plan which are presented at fair value, as of December 31, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets at fair value:				
Pooled separate accounts with underlying mutual fund investments	\$ 2,177,660	\$ -	\$ -	\$ 2,177,660
Investments, at fair value				<u><u>\$ 2,177,660</u></u>

Employee Benefit Plan of Community Care Centers, Inc.

Notes to Financial Statements (continued)

5. Administration of Plan Assets

The Plan's assets are held by the insurance company of the Plan. Employee and employer contributions are held and managed by the insurance company, which invests cash received, interest, and dividend income and makes distributions to participants.

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

6. Related Party Transactions and Prohibited Transactions

As noted in Notes 1 and 5, the Plan has a number of service providers. Such parties are a party-in-interest under ERISA.

During the year ended December 31, 2021, the Plan administrator failed to remit participant contributions in a timely manner. The Plan administrator identified that participant contributions totaling \$6,710 were remitted to the plan in violation of Department of Labor (DOL) regulations during the year ended December 31, 2021. All contributions were funded to the Plan during 2021. The Plan administrator is evaluating these late remittances to determine if any other actions are needed to maintain the tax qualified status of the Plan.

During the year ended December 31, 2020, the Plan administrator failed to remit participant contributions in a timely manner. The Plan administrator identified that participant contributions totaling \$79,663 were remitted to the plan in violation of Department of Labor (DOL) regulations during the year ended December 31, 2020. The Plan administrator estimated the amount of corrective lost earnings due to the Plan and has funded those amounts at various times up through 2022.

During the year ended December 31, 2019, the Plan administrator failed to remit participant contributions in a timely manner. The Plan administrator identified that participant contributions totaling \$106,217 were remitted to the plan in violation of Department of Labor (DOL) regulations during the year ended December 31, 2019. The Plan administrator estimated the amount of corrective lost earnings due to the Plan and has funded those amounts at various times up through October 2021.

The Plan administrator does not anticipate that the self-correction of late remittances will have an adverse effect on the Plan's tax status.

Employee Benefit Plan of Community Care Centers, Inc.

Notes to Financial Statements (continued)

7. Income Tax Status

On March 30, 2014, the Internal Revenue Service informed the Company by letter that the Plan is designed in accordance with and qualifies under Internal Revenue Code (IRC) Section 401(a). Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan administrator has indicated they will take any steps necessary to maintain the tax qualified status of the Plan.

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position more likely than not, would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Subsequent Events

Management has evaluated all subsequent events through October 3, 2025, which represents the date the financial statements were available to be issued.

The Plan was amended and restated effective January 1, 2022. In January 2025, the Plan was restated, and a new custodian and recordkeeper was appointed.

The U.S. Department of Labor (EBSA) is currently investigating the Plan for the period 2019–2024. To date, no errors or violations have been identified. The Plan Sponsor has engaged ERISA counsel to assist with the review and to address any issues that may arise, including the correction of any late employee contributions that may be identified.

Supplemental Schedules

Employee Benefit Plan of Community Care Centers, Inc.

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

EIN #43-1306463 Plan #001

December 31, 2021

Identity of Issuer, Borrower, or Similar Party	Description of Investment	Current Value
General Account Funds:		
Mutual of America Interest Accumulation Account*	Fixed interest account	\$ 483,598
Mutual of America Pooled Separate Accounts:*		
Mutual of America Aggressive Allocation Fund	Pooled separate account	93,634
Mutual of America Conservative Allocation Fund	Pooled separate account	29,032
Mutual of America Moderate Allocation Fund	Pooled separate account	61,508
Mutual of America Bond Fund	Pooled separate account	51,877
T. Rowe Price Blue Chip Growth Portfolio	Pooled separate account	20,035
Mutual of America Composite Fund	Pooled separate account	12,910
Calvert VP SRI Balanced Portfolio	Pooled separate account	62,803
Mutual of America Equity Index Fund	Pooled separate account	197,352
Fidelity® VIP Mid Cap Portfolio	Pooled separate account	29,161
Fidelity® VIP Asset Manager Portfolio	Pooled separate account	25,667
Fidelity® VIP Contrafund® Portfolio	Pooled separate account	130,933
Fidelity® VIP Equity-Income Portfolio	Pooled separate account	99,345
Goldman Sachs VIT Small Cap Eq Insights Fund	Pooled separate account	176
Mutual of America Money Market Fund	Pooled separate account	11,146
Mutual of America Mid-Term Bond Fund	Pooled separate account	7,970
Mutual of America Mid-Cap Equity Index Fund	Pooled separate account	204,852
Mutual of America Mid Cap Value Fund	Pooled separate account	6,560
Mutual of America International Fund	Pooled separate account	19,622
Invesco Oppenheimer VA Main Street Fund®	Pooled separate account	1,893
Mutual of America 2015 Retirement Fund	Pooled separate account	613
Mutual of America 2020 Retirement Fund	Pooled separate account	49,716
Mutual of America 2025 Retirement Fund	Pooled separate account	67,262
Mutual of America 2030 Retirement Fund	Pooled separate account	48,835
Mutual of America 2035 Retirement Fund	Pooled separate account	13,536
Mutual of America 2040 Retirement Fund	Pooled separate account	52,804
Mutual of America 2045 Retirement Fund	Pooled separate account	31,447
Mutual of America 2050 Retirement Fund	Pooled separate account	54,480
Mutual of America 2055 Retirement Fund	Pooled separate account	4,512
Mutual of America 2060 Retirement Fund	Pooled separate account	493
Mutual of America 2065 Retirement Fund	Pooled separate account	20,863
Mutual of America Retirement Income Fund	Pooled separate account	13,263
Vanguard VIF Real Estate Index Portfolio	Pooled separate account	1,835
Mutual of America All America Fund	Pooled separate account	53,189
Mutual of America Small Cap Equity Index	Pooled separate account	1
DWS Capital Growth VIP	Pooled separate account	163,317
Mutual of America Small Cap Growth Fund	Pooled separate account	99,497
Mutual of America Small Cap Value Fund	Pooled separate account	64,256
American Century Investments® VP Capital	Pooled separate account	103,219
Vanguard VIF Diversified Value Portfolio	Pooled separate account	6,306
Vanguard VIF International Portfolio	Pooled separate account	64,359
Total pooled separate accounts		1,980,279
Total Investment Assets Held		\$ 2,463,877

* Indicates party in interest.

Employee Benefit Plan of Community Care Centers, Inc.

EIN # 43-1306463 Plan # 001

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

For the year ended December 31, 2021

Total that Constitute Non-Exempt Prohibited Transactions					
		Contributions Pending Correction in VFCP		Total Fully Corrected Under VFCP and PTE 2002-51	
		Contributions Not Corrected	Contributions Corrected Outside of VFCP		
Participant Contributions					
Transferred Late to Plan -2021	\$	-	\$	6,710	\$ -
Participant Contributions					
Transferred Late to Plan -2020	\$	-	\$	79,663	\$ -
Participant Contributions					
Transferred Late to Plan -2019	\$	-	\$	106,217	\$ -