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

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

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

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
COMMUNITY SYSTEMS, INC. CONTRIBUTORY 403 (B) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2011

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 SYSTEMS SUPPORT AND MANAGEMENT SERVICES, INC.

6 BENJAMIN NYE CIRCLE
SUITE 1
POCASSET, MA 02559

2b Employer Identification Number (EIN)
47-1464237

2c Plan Sponsor's telephone number
703-448-0606

2d Business code (see instructions)
623000

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	CHAD LEAVELL
	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 [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	1668
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	**6a(1)**	1097
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1150
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	587
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1737
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	1737
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	1342
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	1315
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	9
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 2M 2T 3D 3H

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **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_____

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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
COMMUNITY SYSTEMS, INC. CONTRIBUTORY 403 (B) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
COMMUNITY SYSTEMS SUPPORT AND MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
47-1464237

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
THE LINCOLN NATIONAL 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
35-0472300	65676	89741600007	1315	01/01/2025	12/31/2025

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	62474
5	Current value of plan's interest under this contract in separate accounts at year end	5	15238332

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GIC

b	Balance at the end of the previous year			7b	42458
c	Additions: (1) Contributions deposited during the year	7c(1)	16468		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	1216		
	(4) Transferred from separate account	7c(4)	106725		
	(5) Other (specify below)	7c(5)	0		
	▶				
	(6)Total additions			7c(6)	124409
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	166867
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4000		
	(2) Administration charge made by carrier	7e(2)	180		
	(3) Transferred to separate account	7e(3)	100213		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	104393
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	62474

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 ☐ paid in cash, or ☐ 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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
COMMUNITY SYSTEMS, INC. CONTRIBUTORY 403 (B) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
COMMUNITY SYSTEMS SUPPORT AND MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
47-1464237

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

LINCOLN NATIONAL CORPORATION

35-0472300

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	NONE	59556	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENT INSTITUTIONAL

04-2647788

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	18884	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

PASI, LLC

26-1407927

(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 37 64	NONE	13790	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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(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 H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
COMMUNITY SYSTEMS, INC. CONTRIBUTORY 403 (B) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
COMMUNITY SYSTEMS SUPPORT AND MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
47-1464237

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.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	543	0
(2) Participant contributions	1b(2)	180	2365
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	333715	353798
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	681003	657790
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	23770214	27561778
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	42458	62474
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	24828113	28638205
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	24828113	28638205

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)	718609	
(B) Participants	2a(1)(B)	2311389	
(C) Others (including rollovers)	2a(1)(C)	67631	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3097629
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	53323	
(F) Other	2b(1)(F)	1216	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		54539
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	655711	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		655711
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3527805
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		7335684
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3344046	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3344046
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		89270
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	92276	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		92276
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3525592
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3810092
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] 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) [X] 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: COHNREZNICK LLP **(2)** EIN: 33-4144829

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.)	**4a**	X		4971
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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	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?	**4f**		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?	**4g**		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?	**4h**		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.)	**4i**	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.)	**4j**		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?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
COMMUNITY SYSTEMS, INC. CONTRIBUTORY 403 (B) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
COMMUNITY SYSTEMS SUPPORT AND MANAGEMENT SERVICES, INC.

D Employer Identification Number (EIN)
47-1464237

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): 04-2647786 35-0472300

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ 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. ☐ 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 03 / 31 / 2017 (MM/DD/YYYY) and the Opinion Letter serial number J500567A .

Community Systems, Inc. Contributory 403(b) Plan

Financial Statements
(With Supplementary Information)
and Independent Auditor's Report

December 31, 2025

CohnReznick

Community Systems, Inc. Contributory 403(b) Plan

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Independent Auditor's Report

To the Plan Administrator and Plan Trustees
Community Systems, Inc. Contributory 403(b) Plan

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

We have performed audits of the financial statements of Community Systems, Inc. Contributory 403(b) 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)"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 certifications from qualified institutions as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 8 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 significant likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information 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 Assets (Held at End of Year) (Schedule H, Line 4i) as of December 31, 2025 and Schedule of Delinquent Participant Contributions (Schedule H, Line 4a) for the year ended December 31, 2025 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.

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).



Boston, Massachusetts
October 14, 2026

Community Systems, Inc. Contributory 403(b) Plan

Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments, at fair value	$ 27,915,576	$ 24,103,929
Investments, at contract value	62,474	42,458
Total investments	27,978,050	24,146,387
Receivables		
Notes receivable from participants	657,790	681,003
Participant contributions	2,365	180
Employer contributions	-	543
Total receivables	660,155	681,726
Net assets available for benefits	$ 28,638,205	$ 24,828,113

See Notes to Financial Statements.

Community Systems, Inc. Contributory 403(b) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2025

Additions	
Investment income	
Net appreciation in fair value of investments	$ 3,527,805
Interest and dividends	656,927
Total investment income	4,184,732
Interest income on notes receivable from participants	53,323
Contributions	
Participants	2,311,389
Employer	718,609
Rollovers	67,631
Total contributions	3,097,629
Total additions	7,335,684
Deductions	
Benefits paid to participants	3,433,316
Administrative expenses	92,276
Total deductions	3,525,592
Increase in net assets	3,810,092
Net assets available for benefits	
Beginning of year	24,828,113
End of year	$ 28,638,205

See Notes to Financial Statements.

Note 1 - Description of the Plan

The following description of the Community Systems, Inc. Contributory 403(b) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Community Systems Support and Management Services, Inc., Community Systems, Inc. - Connecticut, Community Systems, Inc. - Delaware, Community Systems, Inc. - Virginia and Community Systems, Inc. - Massachusetts (collectively referred to as the "Company") and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), except for nonresident aliens. Employees must complete six months of service prior to being eligible for Company matching contributions, and the Plan will exclude relief workers from receiving employer matching contributions. The Company's Board of Directors are responsible for oversight of the Plan and determining the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Each year, participants may contribute up to 100 percent of their annual compensation, as defined by the Plan and limited by the Internal Revenue Code ("IRC"). Participants who attained age 50 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), as allowed in the Plan document. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company will contribute a matching contribution up to 100% of the first 2% of participants eligible compensation. Participants also direct the investment of Company contributions. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

Participant accounts

Each participant's account is credited with the participant's contribution and the Company's contribution, as well as allocations of Plan earnings. Participants accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in all contributions to their account plus actual earnings thereon.

Notes receivable from participants

Participants may borrow from their accounts a minimum of $1,000, up to a maximum of $50,000 or 50% of the vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates at the prime rate plus one percent as of the date of the loan election. Principal and interest are repaid directly by the participant to the Plan. Term range up to 5 years or greater for the purchase of a primary residence.

Payment of benefits

On termination of service for any reason, participants will receive benefits equal to the value of the vested interest in his or her account, or installments. Participants with a vested account balance less than $1,000 will receive a mandatory lump-sum distribution. For terminated participants with a vested account balance greater than $1,000 but less than $7,000, the Plan administrator will make a direct

rollover of the participant's account to an individual retirement account designated by the Plan administrator. Participants with a vested account balance greater than $7,000 may elect to receive their benefits either as a lump-sum or installment payments or defer payment of benefits until a later date.

Participants who are at least 59 1/2 years of age or who have become disabled may withdraw all or a portion of the balance in their account prior to termination for any reason. Withdrawals from certain portions of a participant's account balance may also be made in the event of a financial hardship, upon becoming disabled, qualified reservist or deemed severance distribution in accordance with the provisions specified in the Plan.

Forfeiture accounts
At December 31, 2025 and 2024, forfeiture nonvested accounts totaled $3,683 and $3,466, respectively. These accounts will be used to reduce the Company contributions or pay administrative expenses. During the year ended December 31, 2025, no forfeitures were used to offset employer contributions or pay administrative expenses.

Note 2 - Summary of accounting policies

Basis of accounting
The financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Use of estimates
The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition
Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract 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 administrator determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee and custodian. See Note 3 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 the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan document.

Payments of benefits
Benefits are recorded when paid.

Expenses
Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent events
The Plan has evaluated subsequent events through October 14, 2026, the date the financial statements were available to be issued.

Note 3 - Fair value measurements

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

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

- Level 2: Inputs to the valuation methodology include:

  - Quoted prices for similar assets or liabilities in active markets;

  - Quoted prices for identical or similar assets or liabilities in inactive markets;

  - Inputs other than quoted prices that are observable for the asset or liability; and

  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The asset 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 maximize the use of relevant 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 December 31, 2025 and 2024.

Mutual funds and money market funds: Valued at the daily closing price as reported by the funds. Mutual funds and money market funds held by the Plan are open-end funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds and money market funds held by the Plan are deemed to be actively traded.

Group variable annuities: Valued using the accumulation unit value, which is based on the fair value of the underlying assets of the accounts. The underlying investments consist of a combination of various index funds and a stable value fund, where the weighting of these investments is determined by the target retirement date and risk objective of each investment option. The accumulation unit value is deemed equivalent to NAV, which is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the account will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024.

	Assets at fair value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 13,759,912	$ -	$ -	$ 13,759,912
Money market funds	353,798	-	-	353,798
Investments measured at NAV (a)				13,801,866
Total investments, at fair value	$ 14,113,710	$ -	$ -	$ 27,915,576

	Assets at fair value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 12,462,129	$ -	$ -	$ 12,462,129
Money market funds	333,715	-	-	333,715
Investments measured at NAV (a)				11,308,085
Total investments, at fair value	$ 12,795,844	$ -	$ -	$ 24,103,929

(a) In accordance with Subtopic 820-10, investments measured at NAV per share (or its equivalent) are not classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Fair value of investments in entities that use NAV

The following tables summarize investments measured at fair value based on NAV per share practical expedient as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2025	Fair value	Unfunded commitments	Redemption frequency (if currently eligible)	Redemption notice period
Group variable annuities	$ 13,801,866	None	Daily	1 day

December 31, 2024	Fair value	Unfunded commitments	Redemption frequency (if currently eligible)	Redemption notice period
Group variable annuities	$ 11,308,085	None	Daily	1 day

Note 4 - 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.

Note 5 - Fully benefit-responsive investment contracts

The Plan entered into a fully benefit-responsive investment contract, referred to as the Lincoln Stable Value Account ("Stable Value Account"), through a group annuity contract issued by the Lincoln National Life Insurance Company. The Stable Value Account is a fixed annuity contract that is managed to earn a competitive interest rate without risking a loss of principal. The fund totaled $62,474 and $42,458 as of December 31, 2025 and 2024, respectively. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1.00%. Such interest rates are reviewed on a quarterly basis.

The contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by the Lincoln National Life Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan); (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan; (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; or (5) premature termination of the contract. No

events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include: (1) an uncured violation of the Plan's investment guidelines; (2) a breach of material obligation under the contract; (3) a material misrepresentation; or (4) a material amendment to the agreement without the consent of the issuer.

Note 6 - Related party transactions and party-in-interest transactions

Certain Plan investments were invested in funds managed by affiliated entities of Fidelity Management Trust Company ("FMTC"), the trustee, and Lincoln Financial Group Trust Company Inc. ("Lincoln"), the custodian, as defined by the Plan and therefore, these transactions qualify as party-in-interest transactions. Indirect fees incurred by the Plan for investment management services paid to the trustee are included in the net appreciation in fair value of investments. During the year ended December 31, 2025, expenses incurred and paid directly by the Plan for administration and fees totaled $92,275. The Plan allows participants to take loans against their account balances, which also qualify as party-in-interest transactions.

Note 7 - Tax status

The Plan has adopted a pre-approved defined contribution plan document and received an opinion letter dated March 31, 2017 in which the Internal Revenue Service ("IRS") stated that the pre-approved plan satisfies the applicable requirements of the IRC. Although the Plan itself has not received a determination letter from the IRS, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

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

Note 8 - Certified investments

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Investments and notes receivable from participants held at December 31, 2025 and 2024, and investment income and interest income on notes receivable from participants for the year ended December 31, 2025, that are disclosed in the accompanying financial statements and supplemental Schedule of Assets (Held at End of Year) (Schedule H, Line 4i), were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by FMTC and Lincoln, the trustee and custodian, respectively, of the Plan.

Note 9 - Risks and uncertainties

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

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

Note 10 - Nonexempt transactions

As reported on the supplemental Schedule of Delinquent Participant Contributions (Schedule H, Line 4a), certain participant contributions were not remitted to the Plan within the time frame specified by the Department of Labor's Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Company for the year ended December 31, 2025. The delinquent participant contributions relate to certain pay periods in 2023, 2024 and 2025. The Company has made necessary corrective lost earnings contributions for the delinquent participant contributions relating to the 2023 and 2024 Plan year during 2025, and will work with their third party administrator to make the necessary corrective contributions for the 2025 Plan year as soon as administratively possible in 2026.

Supplementary Information

Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
	Mutual funds		
*	Fidelity Investments	Fidelity Freedom 2040 Fund	$ 2,312,011
*	Fidelity Investments	Fidelity Freedom 2050 Fund	1,973,948
*	Fidelity Investments	Fidelity Freedom 2045 Fund	1,616,359
*	Fidelity Investments	Fidelity Freedom 2035 Fund	1,534,407
*	Fidelity Investments	Fidelity Freedom 2030 Fund	1,316,765
*	Fidelity Investments	Fidelity Freedom 2025 Fund	895,444
*	Fidelity Investments	Fidelity 500 Index	790,010
*	Fidelity Investments	Fidelity Freedom 2055 Fund	422,321
*	Fidelity Investments	Fidelity Freedom 2020 Fund	307,818
	MFS	MFS Growth Fund	219,656
*	Fidelity Investments	Fidelity Freedom 2060 Fund	204,358
*	Fidelity Investments	Fidelity 500 Index Fund	198,554
*	Fidelity Investments	Fidelity Freedom Index 2035 Fund	178,175
*	Fidelity Investments	Fidelity Nasdaq Comp Index Fund	154,790
*	Fidelity Investments	Fidelity Mid Cap Index Fund	107,656
*	Fidelity Investments	Fidelity Mid Cap Index Fund	107,051
*	Fidelity Investments	Fidelity Freedom 2015 Fund	96,189
*	Fidelity Investments	Fidelity Smal Cap Index Fund	87,928
*	Fidelity Investments	Fidelity Portfolio Fund	82,399
	Schwab Funds	Schwab Small Cap Index Fund	80,202
*	Fidelity Investments	Fidelity Freedom 2065 Fund	78,121
*	Fidelity Investments	Fidelity Select Semiconductor Fund	62,976
*	Fidelity Investments	Fidelity Blue Chip Growth	57,279
*	Fidelity Investments	Fidelity Intermediate Bond Fund	44,663
*	Fidelity Investments	Fidelity Select Technology Fund	43,130
	BlackRock	iShares MSCI EAFE International Index Fund	42,809
*	Fidelity Investments	Fidelity Select Gold Fund	38,631
*	Fidelity Investments	Fidelity Total Bond Fund	37,953
*	Fidelity Investments	Fidelity Canada Fund	34,804
*	Fidelity Investments	Fidelity Balanced Fund	32,857
*	Fidelity Investments	Fidelity Select Biotech Fund	32,027
*	Fidelity Investments	Fidelity Freedom Income Fund	30,914
	Hartford Mutual Funds	Hartford Schroders Emerging Markets Equity Fund	29,656
	MFS	MFS Mid Cap Growth Fund	28,775
*	Fidelity Investments	Fidelity Extended Market Index Fund	26,192
	Allspring	Allspring Special Mid Cap Value Fund	25,219
	BlackRock	iShares US Aggregate Bond Index Fund	24,837
*	Fidelity Investments	Fidelity Mega Cap Stock Fund	20,680

Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
	PIMCO Funds	PIMCO International Bond Us Dollar Hedged Institutional Fund	19,538
*	Fidelity Investments	Fidelity Financial Fund	18,950
*	Fidelity Investments	Fidelity Growth Discovery Fund	18,624
*	Fidelity Investments	Fidelity Emerging Markets Fund	18,337
*	Fidelity Investments	Fidelity Global ex U.S. Index Fund	18,245
*	Fidelity Investments	Fidelity Contrafund Fund	17,543
*	Fidelity Investments	Fidelity Select Software Fund	16,122
*	Fidelity Investments	Fidelity Growth & Income Fund	15,616
*	Fidelity Investments	Fidelity Freedom Index 2050 Fund	15,303
*	Fidelity Investments	Fidelity International Index Fund	15,164
*	Fidelity Investments	Fidelity Stock Select Mid Cap Fund	15,089
	Nuveen	TIAA Cerf Social Choice International Equity Institutional Fund	12,587
*	Fidelity Investments	Fidelity International Small Cap Fund	12,304
*	Fidelity Investments	Fidelity Overseas Fund	11,628
*	Fidelity Investments	Fidelity Small Cap Growth Fund	10,900
	Principal Financial Group	Principal Real Estate Securities Fund	10,889
	Hartford Mutual Funds	The Hartford Equity Income Fund	10,839
	The Bank of New York Mellon Corporation	BNY Mellon International Stock Fund	10,640
*	Fidelity Investments	Fidelity Select Retailing Fund	9,090
*	Fidelity Investments	Fidelity Real Estate Investors Fund	8,739
*	Fidelity Investments	Fidelity Select Comm Service Fund	8,490
	PGIM	Prim Jennison Small Company Fund	8,254
*	Fidelity Investments	Fidelity Focused Stock	6,754
*	Fidelity Investments	Fidelity Large Cap Stock Fund	6,045
*	Fidelity Investments	Fidelity Capital & Income Fund	5,430
*	BlackRock	Blackrock Core Bond Class K	4,790
*	Fidelity Investments	Fidelity Trend	4,243
*	Fidelity Investments	Fidelity Sel Brokerage	3,950
*	Fidelity Investments	Fidelity Select Enterprise Technology Services	3,759
*	Fidelity Investments	Fidelity Select Defense Fund	3,571
	PIMCO Funds	PIMCO Income Institutional Fund	3,327
*	Fidelity Investments	Fidelity China Region Fund	3,268
*	Fidelity Investments	Fidelity Emerging Asia Fund	3,074
	American Funds	American Funds Inflation Linked Bond Fund	2,963
*	Fidelity Investments	Fidelity Europe Fund	2,766
	Nuveen	TIAA CREF Social Choice Equity Fund	2,746
*	Fidelity Investments	Fidelity Worldwide Fund	1,990
*	Fidelity Investments	Fidelity Freedom 2010 Fund	1,920
*	Fidelity Investments	Fidelity New Millen Fund	1,703
*	Fidelity Investments	Fidelity International Value Fund	1,536
*	Fidelity Investments	Fidelity Emerging Markets Index Fund	1,518

Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
*	Fidelity Investments	Fidelity Select Tech Hardware Fund	1,340
*	Fidelity Investments	Fidelity Select Utilities Fund	1,312
*	Fidelity Investments	Fidelity Select Pharmaceutical Fund	1,291
*	Fidelity Investments	Fidelity Float Right High Income Fund	1,232
	Delaware Investments	Delaware Small Cap Value Fund	1,074
*	Fidelity Investments	Fidelity Select Medical Tech Fund	1,001
*	Fidelity Investments	Fidelity Us Sustainable Index Fund	969
*	Fidelity Investments	Fidelity Japan Fund	889
*	Fidelity Investments	Fidelity Select Health Care Service Fund	861
*	Fidelity Investments	Fidelity Select Consumer Discretionary Portfolio	617
*	Fidelity Investments	Fidelity Select Insurance Fund	605
*	Fidelity Investments	Fidelity Fund	603
*	Fidelity Investments	Fidelity Freedom Index 2070 Fund	591
*	Fidelity Investments	Fidelity Telecom & Utilities Fund	420
*	Fidelity Investments	Fidelity Low Priced Stock Fund	379
*	Fidelity Investments	Fidelity Select Wireless Fund	342
*	Fidelity Investments	Fidelity Real Estate Index Fund	186
*	Fidelity Investments	Fidelity Environmental Alternative Energy Fund	130
*	Fidelity Investments	Fidelity Asset Manager 85% Fund	64
*	Fidelity Investments	Fidelity Multi Asset Index Fund	64
*	Fidelity Investments	Fidelity Strategy Dividend & Income Fund	56
*	Fidelity Investments	Fidelity Select Healthcare Fund	52
*	Fidelity Investments	Fidelity Freedom Index 2060 Fund	26
			13,759,912

Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
	Group variable annuities		
*	Lincoln Financial Group	YourPath 2030 Moderate Fund	2,346,046
*	Lincoln Financial Group	YourPath 2045 Moderate Fund	2,343,832
*	Lincoln Financial Group	YourPath 2035 Moderate Fund	1,930,399
*	Lincoln Financial Group	YourPath 2040 Moderate Fund	1,561,407
*	Lincoln Financial Group	YourPath 2050 Moderate Fund	1,320,305
*	Lincoln Financial Group	YourPath 2025 Moderate Fund	1,314,763
*	Lincoln Financial Group	YourPath 2055 Moderate Fund	1,139,782
*	Lincoln Financial Group	YourPath 2060 Moderate Fund	589,140
*	Lincoln Financial Group	YourPath 2020 Moderate Fund	423,806
*	Lincoln Financial Group	YourPath 2065 Moderate Fund	300,017
*	Lincoln Financial Group	YourPath 2015 Moderate Fund	220,628
*	Lincoln Financial Group	YourPath 2030 Aggressive Fund	172,754
*	Lincoln Financial Group	YourPath 2035 Aggressive Fund	55,504
*	Lincoln Financial Group	YourPath 2050 Aggressive Fund	28,376
*	Lincoln Financial Group	YourPath 2055 Aggressive Fund	17,660
*	Lincoln Financial Group	YourPath 2055 Conservative Fund	8,829
*	Lincoln Financial Group	YourPath 2065 Aggressive Fund	8,579
*	Lincoln Financial Group	YourPath 2045 Aggressive Fund	8,384
*	Lincoln Financial Group	YourPath 2040 Aggressive Fund	8,375
*	Lincoln Financial Group	Yourpath 2035 Conservative	1,324
*	Lincoln Financial Group	Yourpath 2030 Conservative	1,005
*	Lincoln Financial Group	YourPath Income Moderate Fund	317
*	Lincoln Financial Group	YourPath Income Conservative Fund	317
*	Lincoln Financial Group	YourPath Income Aggressive Fund	317
			13,801,866
	Money market funds		
*	Fidelity Investments	Fidelity Government Money Market	276,586
*	Fidelity Investments	Fidelity Government Cash Reserves	57,327
*	Fidelity Investments	Fidelity Government Money Market Premium	19,885
			353,798
	Group annuity contract		
*	The Lincoln National Life Insurance Company	Lincoln Stable Value Account	62,474
*	Participants loans	Interest rates ranging from 3.25% to 9.50%, maturity at various dates, secured by participant account balances	657,790
			$ 28,635,840

* Party-in-interest

Column (d), "Cost", is omitted as te cost of participant-directed investments is not required to be disclosed.

See Independent Auditor's Report.

Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Delinquent Participant Contributions (Schedule H, Line 4a)
Year Ended December 31, 2025

		Total that constitutes non exempt prohibited transactions			
Participant contributions transferred late to the Plan	Check here if late participant loan repayments are included	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under Voluntary Fiduciary Correction Program ("VFCP") and Prohibited Transaction Exemption 2002-51
$ 4,971		$ 4,591	$ 380		

See Independent Auditor's Report.

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Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Delinquent Participant Contributions (Schedule H, Line 4a)
Year Ended December 31, 2025

		Total that constitutes non exempt prohibited transactions			
Participant contributions transferred late to the Plan	Check here if late participant loan repayments are included	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under Voluntary Fiduciary Correction Program ("VFCP") and Prohibited Transaction Exemption 2002-51
$ 4,971		$ 4,591	$ 380		

See Independent Auditor's Report.

Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
	Mutual funds		
*	Fidelity Investments	Fidelity Freedom 2040 Fund	$ 2,312,011
*	Fidelity Investments	Fidelity Freedom 2050 Fund	1,973,948
*	Fidelity Investments	Fidelity Freedom 2045 Fund	1,616,359
*	Fidelity Investments	Fidelity Freedom 2035 Fund	1,534,407
*	Fidelity Investments	Fidelity Freedom 2030 Fund	1,316,765
*	Fidelity Investments	Fidelity Freedom 2025 Fund	895,444
*	Fidelity Investments	Fidelity 500 Index	790,010
*	Fidelity Investments	Fidelity Freedom 2055 Fund	422,321
*	Fidelity Investments	Fidelity Freedom 2020 Fund	307,818
	MFS	MFS Growth Fund	219,656
*	Fidelity Investments	Fidelity Freedom 2060 Fund	204,358
*	Fidelity Investments	Fidelity 500 Index Fund	198,554
*	Fidelity Investments	Fidelity Freedom Index 2035 Fund	178,175
*	Fidelity Investments	Fidelity Nasdaq Comp Index Fund	154,790
*	Fidelity Investments	Fidelity Mid Cap Index Fund	107,656
*	Fidelity Investments	Fidelity Mid Cap Index Fund	107,051
*	Fidelity Investments	Fidelity Freedom 2015 Fund	96,189
*	Fidelity Investments	Fidelity Smal Cap Index Fund	87,928
*	Fidelity Investments	Fidelity Portfolio Fund	82,399
	Schwab Funds	Schwab Small Cap Index Fund	80,202
*	Fidelity Investments	Fidelity Freedom 2065 Fund	78,121
*	Fidelity Investments	Fidelity Select Semiconductor Fund	62,976
*	Fidelity Investments	Fidelity Blue Chip Growth	57,279
*	Fidelity Investments	Fidelity Intermediate Bond Fund	44,663
*	Fidelity Investments	Fidelity Select Technology Fund	43,130
	BlackRock	iShares MSCI EAFE International Index Fund	42,809
*	Fidelity Investments	Fidelity Select Gold Fund	38,631
*	Fidelity Investments	Fidelity Total Bond Fund	37,953
*	Fidelity Investments	Fidelity Canada Fund	34,804
*	Fidelity Investments	Fidelity Balanced Fund	32,857
*	Fidelity Investments	Fidelity Select Biotech Fund	32,027
*	Fidelity Investments	Fidelity Freedom Income Fund	30,914
	Hartford Mutual Funds	Hartford Schroders Emerging Markets Equity Fund	29,656
	MFS	MFS Mid Cap Growth Fund	28,775
*	Fidelity Investments	Fidelity Extended Market Index Fund	26,192
	Allspring	Allspring Special Mid Cap Value Fund	25,219
	BlackRock	iShares US Aggregate Bond Index Fund	24,837
*	Fidelity Investments	Fidelity Mega Cap Stock Fund	20,680

Community Systems, Inc. Contributory 403(b) Plan
EIN 47-1464237
Plan Number 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
	PIMCO Funds	PIMCO International Bond Us Dollar Hedged Institutional Fund	19,538
*	Fidelity Investments	Fidelity Financial Fund	18,950
*	Fidelity Investments	Fidelity Growth Discovery Fund	18,624
*	Fidelity Investments	Fidelity Emerging Markets Fund	18,337
*	Fidelity Investments	Fidelity Global ex U.S. Index Fund	18,245
*	Fidelity Investments	Fidelity Contrafund Fund	17,543
*	Fidelity Investments	Fidelity Select Software Fund	16,122
*	Fidelity Investments	Fidelity Growth & Income Fund	15,616
*	Fidelity Investments	Fidelity Freedom Index 2050 Fund	15,303
*	Fidelity Investments	Fidelity International Index Fund	15,164
*	Fidelity Investments	Fidelity Stock Select Mid Cap Fund	15,089
	Nuveen	TIAA Cerf Social Choice International Equity Institutional Fund	12,587
*	Fidelity Investments	Fidelity International Small Cap Fund	12,304
*	Fidelity Investments	Fidelity Overseas Fund	11,628
*	Fidelity Investments	Fidelity Small Cap Growth Fund	10,900
	Principal Financial Group	Principal Real Estate Securities Fund	10,889
	Hartford Mutual Funds	The Hartford Equity Income Fund	10,839
	The Bank of New York Mellon Corporation	BNY Mellon International Stock Fund	10,640
*	Fidelity Investments	Fidelity Select Retailing Fund	9,090
*	Fidelity Investments	Fidelity Real Estate Investors Fund	8,739
*	Fidelity Investments	Fidelity Select Comm Service Fund	8,490
	PGIM	Prim Jennison Small Company Fund	8,254
*	Fidelity Investments	Fidelity Focused Stock	6,754
*	Fidelity Investments	Fidelity Large Cap Stock Fund	6,045
*	Fidelity Investments	Fidelity Capital & Income Fund	5,430
*	BlackRock	Blackrock Core Bond Class K	4,790
*	Fidelity Investments	Fidelity Trend	4,243
*	Fidelity Investments	Fidelity Sel Brokerage	3,950
*	Fidelity Investments	Fidelity Select Enterprise Technology Services	3,759
*	Fidelity Investments	Fidelity Select Defense Fund	3,571
	PIMCO Funds	PIMCO Income Institutional Fund	3,327
*	Fidelity Investments	Fidelity China Region Fund	3,268
*	Fidelity Investments	Fidelity Emerging Asia Fund	3,074
	American Funds	American Funds Inflation Linked Bond Fund	2,963
*	Fidelity Investments	Fidelity Europe Fund	2,766
	Nuveen	TIAA CREF Social Choice Equity Fund	2,746
*	Fidelity Investments	Fidelity Worldwide Fund	1,990
*	Fidelity Investments	Fidelity Freedom 2010 Fund	1,920
*	Fidelity Investments	Fidelity New Millen Fund	1,703
*	Fidelity Investments	Fidelity International Value Fund	1,536
*	Fidelity Investments	Fidelity Emerging Markets Index Fund	1,518

Community Systems, Inc. Contributory 403(b) Plan
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Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
*	Fidelity Investments	Fidelity Select Tech Hardware Fund	1,340
*	Fidelity Investments	Fidelity Select Utilities Fund	1,312
*	Fidelity Investments	Fidelity Select Pharmaceutical Fund	1,291
*	Fidelity Investments	Fidelity Float Right High Income Fund	1,232
	Delaware Investments	Delaware Small Cap Value Fund	1,074
*	Fidelity Investments	Fidelity Select Medical Tech Fund	1,001
*	Fidelity Investments	Fidelity Us Sustainable Index Fund	969
*	Fidelity Investments	Fidelity Japan Fund	889
*	Fidelity Investments	Fidelity Select Health Care Service Fund	861
*	Fidelity Investments	Fidelity Select Consumer Discretionary Portfolio	617
*	Fidelity Investments	Fidelity Select Insurance Fund	605
*	Fidelity Investments	Fidelity Fund	603
*	Fidelity Investments	Fidelity Freedom Index 2070 Fund	591
*	Fidelity Investments	Fidelity Telecom & Utilities Fund	420
*	Fidelity Investments	Fidelity Low Priced Stock Fund	379
*	Fidelity Investments	Fidelity Select Wireless Fund	342
*	Fidelity Investments	Fidelity Real Estate Index Fund	186
*	Fidelity Investments	Fidelity Environmental Alternative Energy Fund	130
*	Fidelity Investments	Fidelity Asset Manager 85% Fund	64
*	Fidelity Investments	Fidelity Multi Asset Index Fund	64
*	Fidelity Investments	Fidelity Strategy Dividend & Income Fund	56
*	Fidelity Investments	Fidelity Select Healthcare Fund	52
*	Fidelity Investments	Fidelity Freedom Index 2060 Fund	26
			13,759,912

Community Systems, Inc. Contributory 403(b) Plan
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Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
December 31, 2025

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description	(e) Current value
	Group variable annuities		
*	Lincoln Financial Group	YourPath 2030 Moderate Fund	2,346,046
*	Lincoln Financial Group	YourPath 2045 Moderate Fund	2,343,832
*	Lincoln Financial Group	YourPath 2035 Moderate Fund	1,930,399
*	Lincoln Financial Group	YourPath 2040 Moderate Fund	1,561,407
*	Lincoln Financial Group	YourPath 2050 Moderate Fund	1,320,305
*	Lincoln Financial Group	YourPath 2025 Moderate Fund	1,314,763
*	Lincoln Financial Group	YourPath 2055 Moderate Fund	1,139,782
*	Lincoln Financial Group	YourPath 2060 Moderate Fund	589,140
*	Lincoln Financial Group	YourPath 2020 Moderate Fund	423,806
*	Lincoln Financial Group	YourPath 2065 Moderate Fund	300,017
*	Lincoln Financial Group	YourPath 2015 Moderate Fund	220,628
*	Lincoln Financial Group	YourPath 2030 Aggressive Fund	172,754
*	Lincoln Financial Group	YourPath 2035 Aggressive Fund	55,504
*	Lincoln Financial Group	YourPath 2050 Aggressive Fund	28,376
*	Lincoln Financial Group	YourPath 2055 Aggressive Fund	17,660
*	Lincoln Financial Group	YourPath 2055 Conservative Fund	8,829
*	Lincoln Financial Group	YourPath 2065 Aggressive Fund	8,579
*	Lincoln Financial Group	YourPath 2045 Aggressive Fund	8,384
*	Lincoln Financial Group	YourPath 2040 Aggressive Fund	8,375
*	Lincoln Financial Group	Yourpath 2035 Conservative	1,324
*	Lincoln Financial Group	Yourpath 2030 Conservative	1,005
*	Lincoln Financial Group	YourPath Income Moderate Fund	317
*	Lincoln Financial Group	YourPath Income Conservative Fund	317
*	Lincoln Financial Group	YourPath Income Aggressive Fund	317
			13,801,866
	Money market funds		
*	Fidelity Investments	Fidelity Government Money Market	276,586
*	Fidelity Investments	Fidelity Government Cash Reserves	57,327
*	Fidelity Investments	Fidelity Government Money Market Premium	19,885
			353,798
	Group annuity contract		
*	The Lincoln National Life Insurance Company	Lincoln Stable Value Account	62,474
*	Participants loans	Interest rates ranging from 3.25% to 9.50%, maturity at various dates, secured by participant account balances	657,790
			$ 28,635,840

* Party-in-interest

Column (d), "Cost", is omitted as te cost of participant-directed investments is not required to be disclosed.

See Independent Auditor's Report.