# 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
- [X] 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
THE JANE PAULEY COMMUNITY HEALTH CENTER, INC 401(K) P/S PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2016

**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)
JANE PAULEY COMMUNITY HEALTH CENTER, INC.

1503 N MITTHOEFER RD
INDIANAPOLIS, IN 46229-2425

1503 N MITTHOEFER RD
INDIANAPOLIS, IN 46229-2425

**2b** Employer Identification Number (EIN)
01-0945309

**2c** Plan Sponsor's telephone number
317-355-5834

**2d** Business code (see instructions)
621112

**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 | JACOB COTTINGHAM |
| | **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:<br>**a** Sponsor's name<br>**c** Plan Name | **4b** EIN<br>**4d** PN | |
| **5** Total number of participants at the beginning of the plan year | **5** | 373 |
| **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)** | 292 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 341 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 104 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 445 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 446 |
| **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)** | 297 |
| **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)** | 422 |
| **h** Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested. | **6h** | |
| **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:

2E 2F 2G 2J 2K 2S 2T 3D

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

**9a** Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(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)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2025**<br>**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
THE JANE PAULEY COMMUNITY HEALTH CENTER, INC 401(K) P/S PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
JANE PAULEY COMMUNITY HEALTH CENTER, INC.

**D** Employer Identification Number (EIN)
01-0945309

## 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).. . . . . [X] 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

VICTORY CAPITAL MANAGEMENT

13-2700161

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

THORNBURG SECURITIES CORPORATION

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

T. ROWE PRICE

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

STATE STREET CORPORATION

04-1867445

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

NOMURA

13-3772961

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

J.P. MORGAN INVESTMENT MANAGEMENT

13-3200244

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

INVESCO

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

GOLDMAN SACHS

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

FRANKLIN TEMPLETON DISTRIBUTORS, IN

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

EATON VANCE DISTRIBUTORS, INC.

04-3239487

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

DWS DISTRIBUTORS, INC.

36-3976708

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

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

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

MESIROW FINANCIAL INVESTMENT MANAGE

36-3429599

| (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 50 | INVESTMENT/FINANCIAL ADVI | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] No [ ] |

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

ADP BROKER-DEALER

22-3319984

| (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? |
|---|---|---|---|---|---|---|
| 49 59 60 63 99 | RECORD KEEPER | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 0 | Yes [X] No [ ] |

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

ADP, INC.

13-3036745

| (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 50 64 37 | RECORD KEEPER | 21825 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

## 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 |
|---|---|---|
| MESIROW FINANCIAL INVESTMENT MANAGE | 50 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| ADP, INC.<br><br>13-3036745 | ANNUAL RATE .0002% OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| VICTORY CAPITAL MANAGEMENT<br><br>13-2700161 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| THORNBURG SECURITIES CORPORATION | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| STATE STREET CORPORATION<br><br>04-1867445 | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| NOMURA<br><br>13-3772961 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| JANUS DISTRIBUTORS, LLC | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| J.P. MORGAN INVESTMENT MANAGEMENT<br><br>13-3200244 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 99 | 0 |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| INVESCO | ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS<br>ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS | |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| GOLDMAN SACHS | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| FRANKLIN TEMPLETON DISTRIBUTORS, IN 100 FOUNTAIN PARKWAY ST. PETERSBURG, FL 33716 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| EATON VANCE DISTRIBUTORS, INC.<br><br>04-3239487 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |

## 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 |
|---|---|---|
| ADP BROKER-DEALER | 59 60 63 | |
| **(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. | |
| DWS DISTRIBUTORS, INC.<br><br>36-3976708 | ANNUAL RATE 0.00350 AND .00250 OF AVERAGE DAILY ASSETS | |

| **(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 |
|---|---|---|
| | | |

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

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

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

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

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**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
THE JANE PAULEY COMMUNITY HEALTH CENTER, INC 401(K) P/S PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
JANE PAULEY COMMUNITY HEALTH CENTER, INC.

**D** Employer Identification Number (EIN)
01-0945309

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: STATE US INFL PROT BD IDX NL G

**b** Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 90-0337987-363 | C | 242123 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE ASSET

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 27-3884161-001 | C | 233951 |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| | | |

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

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

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**Part II** **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

**a** Plan name

**b** Name of plan sponsor | **c** EIN-PN

# 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
THE JANE PAULEY COMMUNITY HEALTH CENTER, INC 401(K) P/S PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
JANE PAULEY COMMUNITY HEALTH CENTER, INC.

**D** Employer Identification Number (EIN)
01-0945309

## 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 | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 10785 | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 221091 | 227376 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 280030 | 476074 |
| **(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) | 9510141 | 12360052 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(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 | 10022047 | 13063502 |
| **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 | 10022047 | 13063502 |

## 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) | 1151209 | |
| **(B)** Participants | 2a(1)(B) | 1632142 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 463511 | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 3246862 |
| **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) | 20515 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 20515 |
| **(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) | 649140 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 649140 |
| **(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) | | 12658 |
| (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) | | 880076 |
| c Other income | 2c | | 8270 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 4817521 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1747672 | |
| (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) | | 1747672 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 4930 |
| h Interest expense | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Recordkeeping fees | 2i(3) | 21783 | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | 1681 | |
| (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) | | 23464 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1776066 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 3041455 |
| 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: BLUE AND COMPANY LLC **(2)** EIN: 35-1178661

**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 | |
| **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
THE JANE PAULEY COMMUNITY HEALTH CENTER, INC 401(K) P/S PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
JANE PAULEY COMMUNITY HEALTH CENTER, INC.

**D** Employer Identification Number (EIN)
01-0945309

## 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): 57-1198022

**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 10 / 06 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704162A .

# THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401K P/S PLAN

## FINANCIAL STATEMENTS

## DECEMBER 31, 2025 AND 2024

## AND

## SUPPLEMENTAL SCHEDULE

## DECEMBER 31, 2025

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**THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401K P/S PLAN**

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* Other Schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

CPAs / ADVISORS

blue

Blue & Co., LLC / 500 N. Meridian Street, Suite 200 / Indianapolis, IN 46204
main 317.633.4705 fax 317.633.4889 email blue@blueandco.com

# REPORT OF INDEPENDENT AUDITORS

Board of Directors
The Jane Pauley Community Health Center, Inc. 401k P/S Plan
Indianapolis, Indiana

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

We have performed an audit of the financial statements of The Jane Pauley Community Health Center, Inc. 401k P/S Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement 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 audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 audit 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

Other Matters – Supplemental Schedule Required by ERISA

The supplemental schedule of assets held as of year-end is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For

information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedule 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).

Blue & Co., LLC
Indianapolis, Indiana
October 13, 2026

## THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401K P/S PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

| | 2025 | 2024 |
|---|---|---|
| **Assets** | | |
| Mutual funds | $ 12,360,052 | $ 9,510,141 |
| Common and collective trusts | 476,074 | 280,030 |
| Total investments | 12,836,126 | 9,790,171 |
| Receivables | | |
| Employer contribution receivable | -0- | 10,785 |
| Notes receivable from participants | 227,376 | 221,091 |
| Total receivables | 227,376 | 231,876 |
| **Net assets available for benefits** | $ 13,063,502 | $ 10,022,047 |

See accompanying notes to the financial statements.

## THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401K P/S PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2025

| | | |
|---|---|---|
| **Additions:** | | |
| Contributions | | |
| Participant | $ | 1,632,142 |
| Rollover | | 463,511 |
| Employer | | 1,151,209 |
| Total contributions | | 3,246,862 |
| Investment income | | |
| Net change in fair value of investments | | 901,004 |
| Interest and dividends | | 649,140 |
| Total investment income | | 1,550,144 |
| Interest income on notes receivable from participants | | 20,515 |
| Total additions | | 4,817,521 |
| **Deductions:** | | |
| Benefits paid to participants | | 1,752,602 |
| Administrative expenses | | 23,464 |
| Total deductions | | 1,776,066 |
| Net change | | 3,041,455 |
| **Net assets available for benefits** | | |
| Beginning of year | | 10,022,047 |
| End of year | $ | 13,063,502 |

See accompanying notes to the financial statements.

## 1. DESCRIPTION OF THE PLAN

The following description of The Jane Pauley Community Health Center, Inc. 401k P/S Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of The Jane Pauley Community Health Center, Inc. (the Company), who have met eligibility requirements. The Plan became effective on January I, 2016, and was restated effective August 1, 2019. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions and Funding Policy

Each year, participants may contribute from 1% to 90% of pretax annual compensation, subject to certain limits defined in the Plan. Participants who have 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 retirement plans. Participants direct the investment of contributions into various investment options offered by the Plan. The Plan currently offers mutual funds and common collective trusts as investment options for participants. The Plan will make a safe harbor matching contribution equal to 100% of the elective deferral up to 6% of eligible earnings.

The Plan may contribute annually to each participant's account a percent of the participant's compensation. Eligible participants must make elective deferrals to the Plan to receive the matching contribution. The percentage of elective deferral to be matched will be determined by the Company and allocated at the end of the Plan year. No matching contribution was made during the years ended December 31, 2025 and 2024.

The Plan may make a nonelective contribution to employees eligible to participate in the Plan. The contribution will be allocated based on eligible earnings at the end of the plan year. No nonelective contribution was made during the years ended December 31, 2025 and 2024.

Participant Accounts

Individual accounts are maintained for each participant. Each participant's account is credited with the participant's contribution, allocations of the Plan Sponsor's matching contribution and plan earnings (net of certain fund management expenses).

Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their contributions, safe harbor matching contributions, and earnings thereon. A participant is 25% vested in his or her share of all matching and nonelective contributions including earnings thereon after one year of credited service, increasing 25% annually thereafter. A participant is 100% vested after four years of credited service. A participant is considered to be 100% vested in the event of normal retirement, disability retirement, or death.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined quarterly by the trustee. Principal and interest is paid ratably through monthly payroll deductions. The individual loan balances range from approximately $20 to $18,000 and bear interest at rates ranging from 5.25% to 10.50%. The loans are due through December 2030.

Payment of Benefits

In general, on termination of service, a participant may elect to receive their vested interest in the form of a lump-sum amount, an account rollover, an annuity or leave the account in the Plan, subject to a certain limitations and conditions as defined by the Plan.

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments if the balance is over $5,000.

Forfeited Accounts

Forfeitures, consisting of the portion of employer contributions not vested as of a participant's date of termination, are used to reduce future employer contributions. There were no forfeitures during the year ended December 31, 2025 or unallocated forfeitures as of December 31, 2025 and 2024.

Plan Termination

Although it has not expressed an intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions and to terminate the Plan, subject to provisions of ERISA. The Plan provides that in the event of termination of the Plan, all amounts credited to the participant accounts will be fully vested and will be paid as directed in the Plan text and regulations.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

## 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes in those assets and liabilities, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan values its investments at fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 4 for discussion of fair value measurements.

Changes in fair value of investments are reflected in the statement of changes in net assets available for benefits in the year in which such change occurs. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Participants may direct contributions (employee and employer) among a variety of investment options.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Payment of Benefits

The Plan records benefit payments to participants when paid.

Administrative Expenses

The Plan Sponsor provides certain administrative and accounting services to the Plan at no cost. Most administrative expenses are paid directly by the Plan Sponsor and generally include audit and legal fees. The expenses paid by the Plan Sponsor are excluded from these financial statements. Administrative expenses incurred by the Plan generally include certain administrative fees charged directly to the participants' accounts.

Subsequent Events

The Plan has evaluated events or transactions occurring subsequent to the statement of net assets available for benefits date for recognition and disclosure in the accompanying financial statements through the date the financial statements were available to be issued, which is October 13, 2026.

## 3. INFORMATION CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Reliance Trust Company, the trustee, has certified to the completeness and accuracy of all investments and cash and cash equivalents reflected on the accompanying statements of net assets available for benefits as of December 31, 2025 and 2024, the schedule of assets at December 31, 2025, and the investment related activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2025.

## 4. 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 fair value hierarchy are described as follows:

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

- Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset'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*: Valued at the daily closing price as reported by the fund. Mutual funds are held by the Plan and 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 funds held by the Plan are deemed to be actively traded.

- *Common collective trusts* - The Plan invests in common collective trusts which are comprised of shares or units in commingled funds that are not publicly traded. The underlying assets in these funds are primarily publicly traded equity securities, fixed income securities, and mutual funds and are valued at their NAV, as a practical expedient, that is calculated by the investment manager or sponsor of the fund.

The following tables set forth by level, within the hierarchy, the Plan's assets and liabilities measured at fair value on a recurring basis as of December 31, 2025 and 2024, are as follows:

| | December 31, 2025 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Assets | | | | |
| Investments | | | | |
| Mutual funds | $ 12,360,052 | $ 12,360,052 | $ -0- | $ -0- |
| Common collective trusts (a) | 476,074 | | | |
| | $ 12,836,126 | | | |

| | December 31, 2024 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Assets | | | | |
| Investments | | | | |
| Mutual funds | $ 9,510,141 | $ 9,510,141 | $ -0- | $ -0- |
| Common collective trusts (a) | 280,030 | | | |
| | $ 9,790,171 | | | |

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

Investments Measured Using the NAV per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the 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.

| | Fair Value | | Unfunded | Redemption | |
|---|---|---|---|---|---|
| | 2025 | 2024 | Commitments | Frequency | Redemption Notice Period |
| Common collective trusts | $ 476,074 | $ 280,030 | None | Daily | None |

## 5. PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Transactions with parties-in-interest included administrative fees for the Plan's trustee, Reliance Trust Company. Blue & Co., LLC is the independent auditor for the Plan and receives payment for those services.

The Plan Sponsor pays the majority of expenses of the Plan, including administrative and accounting fees. These expenses qualify as party-in-interest transactions.

Notes receivable from participants are payable to the Plan and qualify as party-in-interest transactions.

## 6. INCOME TAX STATUS

The Plan obtained its latest determination letter on October 6, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving that determination letter;

however, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan Sponsor believes that the Plan is qualified, and the related trust is tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require 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 various federal and state taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2025 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions.

The Plan has filed its tax returns for periods through December 31, 2024. These income tax returns are generally open to examination by the relevant taxing authorities for a period of three years from the later of the date the return was filed or its due date (including approved extensions). There were no audits in progress as of December 31, 2025.

**SUPPLEMENTAL SCHEDULE**

# THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401K P/S PLAN

**EIN: 01-0945309 PN: 001**

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

DECEMBER 31, 2025

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | | | (d) Cost | (e) Current Value |
|---|---|---|---|---|---|
| | **Mutual funds** | | | | |
| | Delaware Small Cap Value - A | 280 | units | ** | $ 36,029 |
| | Dws Real Est Sec A | 1,522 | units | ** | 19,722 |
| | Eav Atl Capital Smid Cp A | 9,774 | units | ** | 283,553 |
| | Gs Small Cap Value Fund - A | 2,877 | units | ** | 99,306 |
| | Invesco Diversified Div A | 26,147 | units | ** | 498,869 |
| | Invesco Eqv Intl Core Eq A | 15,783 | units | ** | 354,608 |
| | Ivy Emerging Markets Equity A | 6,524 | units | ** | 179,184 |
| | Janus Hendersontriton Fund | 1,128 | units | ** | 33,915 |
| | Jpm Us Equity Fd R3 | 22,424 | units | ** | 719,133 |
| | Pioneer Bond Fund - A | 23,202 | units | ** | 257,654 |
| | T.Rowe Price Grth Stk Fd - R | 5,496 | units | ** | 595,400 |
| | T.Rowe Price Retirement 2005 | 1,392 | units | ** | 11,705 |
| | T.Rowe Price Retirement 2010 | 911 | units | ** | 4,217 |
| | T.Rowe Price Retirement 2015 | 1,277 | units | ** | 10,477 |
| | T.Rowe Price Retirement 2020 | 275 | units | ** | 2,262 |
| | T.Rowe Price Retirement 2025 | 37,375 | units | ** | 540,183 |
| | T.Rowe Price Retirement 2030 | 21,478 | units | ** | 754,502 |
| | T.Rowe Price Retirement 2035 | 32,909 | units | ** | 922,345 |
| | T.Rowe Price Retirement 2040 | 32,359 | units | ** | 1,320,190 |
| | T.Rowe Price Retirement 2045 | 45,524 | units | ** | 1,503,180 |
| | T.Rowe Price Retirement 2050 | 65,584 | units | ** | 1,685,471 |
| | T.Rowe Price Retirement 2055 | 47,646 | units | ** | 1,349,416 |
| | T.Rowe Price Retirement 2060 | 18,825 | units | ** | 542,062 |
| | Templeton Global Bond Fund | 10,496 | units | ** | 62,610 |
| | Thornburg Ltd Term Us Govt R4 | 31,064 | units | ** | 468,386 |
| | Victory Established Value A | 2,879 | units | ** | 105,673 |
| | Total mutual funds | | | | 12,360,052 |
| | **Common collective trusts** | | | | |
| | Invesco Stable Asset | 233,951 | units | ** | 233,951 |
| | State Us Infl Prot Bd Idx Nl | 242,123 | units | ** | 242,123 |
| | Total common collective trusts | | | | 476,074 |
| | Total investments at fair value | | | | 12,836,126 |
| * | **Participant loans due through September 2029 -** Interest rates ranging from 5.25% to 10.50% | | | $-0- | 227,376 |
| | | | | | $ 13,063,502 |

* Denotes party-in-interest

** Cost omitted for self-directed participant accounts

## JANE PAULEY COMMUNITY HEALTH CENTER, INC.

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024

### ASSETS

| | 2025 | 2024 |
|---|---|---|
| **Current assets** | | |
| Cash | $ 3,002,793 | $ 2,167,149 |
| Patient and pharmacy accounts receivable, net | 3,588,131 | 2,295,891 |
| Grants and other receivables | 4,182,017 | 1,503,682 |
| Prepaid expenses | 948,570 | 717,567 |
| Inventory | 743,760 | 416,571 |
| Estimated third-party settlements | 1,585,789 | 1,815,059 |
| Total current assets | 14,051,060 | 8,915,919 |
| **Property and equipment, net** | 11,006,742 | 10,924,313 |
| **Lease right-of-use assets, net** | 9,616,808 | 8,109,742 |
| **Other assets** | 3,300 | 3,300 |
| Total assets | $ 34,677,910 | $ 27,953,274 |

### LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| **Current liabilities** | | |
| Accounts payable | $ 13,849,562 | $ 4,266,407 |
| Accrued wages and related liabilities | 1,577,209 | 1,123,612 |
| Notes payable, current portion | 2,714,360 | 2,921,751 |
| Current portion of lease liabilities | 2,293,892 | 2,876,263 |
| Other current liabilities | -0- | 25,610 |
| Total current liabilities | 20,435,023 | 11,213,643 |
| **Long-term liabilities** | | |
| Notes payable, net of current portion | 4,321,518 | 6,716,516 |
| Lease liabilities, less current portion | 7,578,628 | 5,429,028 |
| Total long-term liabilities | 11,900,146 | 12,145,544 |
| Total liabilities | 32,335,169 | 23,359,187 |
| **Net assets** | | |
| Without donor restrictions | 2,342,741 | 4,594,087 |
| Total liabilities and net assets | $ 34,677,910 | $ 27,953,274 |

See accompanying Notes to Consolidated Financial Statements.

**JANE PAULEY COMMUNITY HEALTH CENTER, INC.**

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2025 AND 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues and support** | | |
| Net patient service revenue | $ 52,729,644 | $ 35,218,154 |
| Federal grants | 4,889,478 | 4,394,865 |
| State and private grants | 281,598 | 301,362 |
| Contributions of nonfinancial assets | 164,157 | 319,230 |
| Contributions from Community Health Network | 500,000 | 600,000 |
| Rent | 3,375 | 44,292 |
| 340B Program revenue, net | 6,026,312 | 5,356,429 |
| Pharmacy sales | 16,470,051 | 6,616,872 |
| Less cost of sales | (6,916,774) | (3,380,757) |
| Pharmacy revenue, net | 9,553,277 | 3,236,115 |
| Other | 1,329,819 | 701,700 |
| Excess assets acquired over liabilities assumed | -0- | 2,277,890 |
| Total revenues and support | 75,477,660 | 52,450,037 |
| **Expenses** | | |
| Salaries and wages | 29,148,302 | 22,734,830 |
| Employee benefits | 9,374,983 | 8,089,319 |
| Laboratory | 244,679 | 359,288 |
| Professional services | 22,370,411 | 7,121,337 |
| Supplies | 5,627,348 | 2,720,046 |
| Equipment | 251,451 | 330,861 |
| Information technology | 3,377,477 | 1,868,001 |
| Facility | 1,121,222 | 853,979 |
| Lease expense | 2,841,769 | 1,467,601 |
| Interest | 416,761 | 510,154 |
| Depreciation | 1,084,423 | 975,717 |
| Other | 1,870,180 | 1,420,765 |
| Total expenses | 77,729,006 | 48,451,898 |
| Change in net assets without donor restrictions | (2,251,346) | 3,998,139 |
| **Net assets** | | |
| Beginning of year, without donor restrictions | 4,594,087 | 595,948 |
| End of year, without donor restrictions | $ 2,342,741 | $ 4,594,087 |

See accompanying Notes to Consolidated Financial Statements.

**JANE PAULEY COMMUNITY HEALTH CENTER, INC.**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED DECEMBER 31, 2025 AND 2024

| | 2025 | | |
|---|---|---|---|
| | Program - Healthcare Services | General & Administrative | Total |
| Expenses by function | | | |
| Salaries and wages | $ 22,896,484 | $ 6,251,818 | $ 29,148,302 |
| Employee benefits | 7,410,822 | 1,964,161 | 9,374,983 |
| Laboratory | 115,735 | 128,944 | 244,679 |
| Professional services | 12,991,364 | 9,379,047 | 22,370,411 |
| Supplies and cost of pharmacy sales | 19,989,792 | 474,962 | 20,464,754 |
| Equipment | 67,942 | 183,509 | 251,451 |
| Information technology | 1,936,062 | 1,441,415 | 3,377,477 |
| Facility | 767,859 | 353,363 | 1,121,222 |
| Lease expense | 2,793,358 | 48,411 | 2,841,769 |
| Interest | 129,099 | 287,662 | 416,761 |
| Depreciation | 615,864 | 468,559 | 1,084,423 |
| Other | 450,616 | 1,419,564 | 1,870,180 |
| Total expenses by function | 70,164,997 | 22,401,415 | 92,566,412 |
| Less expenses included within revenues and support on the statement of operations and changes in net assets | | | |
| 340B Program costs | (7,920,632) | -0- | (7,920,632) |
| Pharmacy cost of sales | (6,916,774) | -0- | (6,916,774) |
| Total expenses | $ 55,327,591 | $ 22,401,415 | $ 77,729,006 |

| | 2024 | | |
|---|---|---|---|
| | Program - Healthcare Services | General & Administrative | Total |
| Expenses by function | | | |
| Salaries and wages | $ 15,436,784 | $ 7,298,046 | $ 22,734,830 |
| Employee benefits | 5,545,310 | 2,544,009 | 8,089,319 |
| Laboratory | 88,520 | 270,768 | 359,288 |
| Professional services | 2,828,097 | 4,293,240 | 7,121,337 |
| Supplies and cost of pharmacy sales | 13,267,820 | 247,232 | 13,515,052 |
| Equipment | 63,883 | 266,978 | 330,861 |
| Information technology | 1,103,526 | 764,475 | 1,868,001 |
| Facility | 402,546 | 451,433 | 853,979 |
| Lease expense | 1,285,396 | 182,205 | 1,467,601 |
| Interest | 159,216 | 350,938 | 510,154 |
| Depreciation | 609,288 | 366,429 | 975,717 |
| Other | 357,512 | 1,063,253 | 1,420,765 |
| Total expenses by function | 41,147,898 | 18,099,006 | 59,246,904 |
| Less expenses included within revenues and support on the statement of operations and changes in net assets | | | |
| 340B Program costs | (7,414,249) | -0- | (7,414,249) |
| Pharmacy cost of sales | (3,380,757) | -0- | (3,380,757) |
| Total expenses | $ 30,352,892 | $ 18,099,006 | $ 48,451,898 |

See accompanying Notes to Consolidated Financial Statements.

**JANE PAULEY COMMUNITY HEALTH CENTER, INC.**

CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024

| | 2025 | 2024 |
|---|---|---|
| **Operating activities** | | |
| Change in net assets | $ (2,251,346) | $ 3,998,139 |
| Adjustments to reconcile change in net assets to net cash flows from operating activities | | |
| Depreciation | 1,084,423 | 975,717 |
| Excess assets acquired over liabilities assumed | -0- | (2,277,890) |
| Changes in operating assets and liabilities | | |
| Patient and pharmacy accounts receivable, net | (1,292,240) | (983,703) |
| Grants and other receivables | (2,678,335) | (671,499) |
| Prepaid expenses | (231,003) | 58,596 |
| Inventory | (327,189) | (416,571) |
| Estimated third-party settlements | 229,270 | 248,742 |
| Other assets | -0- | (3,300) |
| Right-of-use assets | (1,507,066) | (1,481,615) |
| Accounts payable | 9,479,859 | 2,316,108 |
| Accrued wages and related liabilities | 453,597 | 528,424 |
| Operating lease liabilities, net | 1,567,229 | 1,499,489 |
| Other current liabilities | (25,610) | 25,610 |
| Net cash flows from operating activities | 4,501,589 | 3,816,247 |
| **Investing activities** | | |
| Cash received in acquisition | -0- | 620,000 |
| Purchases of property and equipment | (1,063,556) | (270,277) |
| Net cash flows from investing activities | (1,063,556) | 349,723 |
| **Financing activities** | | |
| Principal payments on notes payable | (2,602,389) | (2,720,884) |
| Principal payments on line of credit | -0- | (500,000) |
| Net cash flows from financing activities | (2,602,389) | (3,220,884) |
| Net change in cash | 835,644 | 945,086 |
| **Cash** | | |
| Beginning of year | 2,167,149 | 1,222,063 |
| End of year | $ 3,002,793 | $ 2,167,149 |
| **Supplemental cash flow information** | | |
| Purchases of property and equipment in accounts payable | $ 103,296 | $ 61,332 |
| Property and equipment received in acquisition | $ -0- | $ 1,400,000 |
| Cash paid for interest | $ 416,761 | $ 510,154 |

See accompanying Notes to Consolidated Financial Statements.

## 1. NATURE OF THE ORGANIZATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Jane Pauley Community Health Center, Inc. (JPCHC), established in 2009, is a Federally Qualified Health Center (FQHC) dedicated to serving the local community regardless of insurance status or income. The organization emphasizes integrated care by combining medical and behavioral health services with access to a wide range of social support programs. Offerings include primary health care, preventative and annual exams, well-child visits, acute care, and select procedures, as well as comprehensive management of chronic conditions such as diabetes, cardiac disease, and depression. Additionally, the health center operates both retail and specialty pharmacies to further support patient care and access to essential medications.

JPCHC entered into an affiliation agreement with Community Health Network (the Network) to provide the primary site for residency rotations, experience, and education for the Network's residents, fellows, and students. The agreement term was from March 1, 2014 through December 31, 2024, with automatic renewal for three-year terms beginning January 1, 2025, unless terminated by either party with 365 days' notice. The agreement was extended for the first three-year renewal term covering January 1, 2025 through December 31, 2027. Under the terms of the agreement, JPCHC must reimburse various services, including clinical staff, management, and human resource services that the Network provides. The Network may also provide grants to JPCHC at its discretion. In 2025 and 2024, the Network granted JPCHC $500,000 and $600,000, respectively, in cash.

Principles of Consolidation

The consolidated financial statements include the accounts of JPCHC and the following entities, collectively referred to as the Center. All material intercompany accounts and transactions have been eliminated in consolidation.

- JPCHC Real Estate, LLC — Established in 2015 to hold real estate for the organization. JPCHC is the sole corporate member and wholly owns the entity.
- JPCHC Pharmacy, LLC (the Pharmacy) — Formed in January 2024 to expand service offerings and provide integrated pharmaceutical services to patients. JPCHC is the sole corporate member and wholly owns the entity.
- Turning Point SOC, Inc. (Turning Point) — A wholly owned not-for-profit subsidiary that provides education, support, and services to youth and families impacted by mental health and substance use disorders. Effective July 1, 2024, Turning Point amended and restated its Articles of Incorporation to designate JPCHC as its sole corporate member.
- JPCHC Foundation, Inc. (the Foundation) — Established in August 2024 as a public benefit corporation to support the charitable, educational, and other exempt purposes of JPCHC. The Foundation is governed by a five-member board that includes two executive-level JPCHC employees and one member appointed by JPCHC. Based on JPCHC's governance rights and control over the Foundation's activities, the Foundation's assets, liabilities, and operations are included in the consolidated financial statements.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Cash

The Center maintains its cash in bank deposit accounts, which, at times, exceed federally insured limits. The Center has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk.

Patient Accounts Receivable

Patient accounts receivable are recorded at net realizable value based on certain assumptions determined by each payor. For third-party payors including Medicare, Medicaid and others, the net realizable value is based on the estimated contractual reimbursement percentage, which is based on current contract prices or historical paid claims data by payor. For self-pay accounts receivable, which includes patients who are uninsured and the patient responsibility portion for patients with insurance, the net realizable value is determined using estimates of historical collection experience without regard to aging category. These estimates are adjusted for estimated conversions of patient responsibility portions, expected recoveries and any anticipated changes in trends.

Management estimates an allowance for contractual allowances and implied price concessions based on payor type, the age of accounts, historical experience, the current economic environment, and management's expectations of future economic conditions based on reasonable and supportable forecasts. The Center also applies adjustments for specific factors and current economic conditions, as needed, at each reporting date.

Patient accounts receivable can be impacted by the effectiveness of the Center's collection efforts. Additionally, significant changes in payor mix, business office operations, economic conditions, or trends in federal and state governmental healthcare coverage could affect the net realizable value of accounts receivable. The Center also continually reviews the net realizable value of accounts receivable by monitoring historical cash collections as a percentage of trailing net operating revenues, as well as by analyzing current period net revenue and admissions by payor classification, aged accounts receivable by payor, days revenue outstanding, the composition of self-pay receivables between pure self-pay patients and the patient responsibility portion of third-party insured receivables and the impact of recent acquisitions and dispositions. The net patient accounts receivable balance as of January 1, 2024 approximated $1,160,000.

Final settlements for some payors and programs are subject to adjustment based on administrative review and audit by third parties. As a result of these final settlements, the Center has recorded estimated third-party settlements.

Patient Service Revenue

Patient care service revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government payors), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Center bills the patients and third-party payors several days after the services are performed. Revenue is recognized as the performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients receiving services in outpatient centers.

The Center measures the performance obligation from the commencement of an outpatient service to the point when it is no longer required to provide services to that patient, which is generally at the time of completion of the outpatient services. The method of reimbursement for the Center is fee for service.

The Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Center's policy, or implicit price concessions provided to uninsured patients. The Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Center determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

The Center is FQHC certified and is reimbursed on a prospective payment system for services provided to Medicaid and Medicare recipients. Estimates for final settlements of all unaudited cost reports have been recorded by the Center as of December 31, 2025 and 2024. The Medicaid and Medicare cost reports for 2025 and 2024 have not been final audited as of December 31, 2025. Estimated settlements for the Medicaid program reflect differences between interim reimbursement and final reimbursement as determined by cost reports filed or to be filed and audited by the Medicaid state contractor. The estimated third-party receivable (contract asset) balance as of January 1, 2024 approximated $2,064,000.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates could change in the near term.

Charity Care

The Center provides care without charge or at amounts less than its established rates to patients who meet certain criteria under its charity care policy. Because the Center does not collect amounts deemed to be charity care, they are not reported as revenue. Of the Center’s total expenses reported, an estimated $722,000 and $545,000 arose from providing services to patients eligible for charity care during 2025 and 2024, respectively. The estimated costs of providing charity care are based on a calculation which applies a

ratio of costs to charges to the gross uncompensated charges associated with providing care to patients who are eligible for charity care. The ratio of cost to charges is calculated based on the Center's total expenses to gross patient service revenue. The Center has not changed its charity care policy during 2025 or 2024.

Grants, Other Receivables, and Grant Revenue

Grants and other receivables consist mainly of grants representing the excess of qualified expenditures overqualified funds received, but only to the extent qualified expenditures do not exceed the maximum grant award. Grant revenue is recognized as expenses are incurred. Other receivables also include pharmacy receivables.

Inventory

Inventories consist mainly of retail pharmaceuticals. The Center values inventories at the lower of cost or net realizable value. Inventories include product costs, inbound freight, direct labor, stocking costs for retail pharmacy operations and distribution of products and vendor allowances not classified as a reduction of advertising expense. The Center's inventory is accounted for using the first-in-first out (FIFO) method. The total carrying value of inventory accounted for under the FIFO method was approximately $744,000 and $417,000 at December 31, 2025 and 2024, respectively.

340B Program Revenue

JPCHC and the Pharmacy are participants in the 340B Drug Discount Program (the 340B Program) which enables qualifying health care providers to purchase drugs from pharmaceutical suppliers at a substantial discount. The 340B Program is managed by the Health Resource and Services Administration Office of Pharmacy Affairs. JPCHC and the Pharmacy earn revenue under the 340B Program by purchasing pharmaceuticals at a reduced cost to fill prescriptions to qualified patients. JPCHC has a network of participating pharmacies that dispense pharmaceuticals to its patients under a contractual arrangement with JPCHC. Revenue is recognized when the performance obligations are satisfied, which is traditionally at the point of sale when the prescription is filled by the third-party contracted pharmacy. During 2025 and 2024, JPCHC recognized net revenue related to the 340B Program of approximately $6,026,000 and $5,356,000, respectively. As JPCHC is considered an agent in the 340B Program, the expenses related to the 340B Program including drug costs, dispensing and other administrative fees are netted in revenue for financial reporting.

Pharmacy Receivables and Revenues

The Pharmacy recognizes revenue at the time it sells merchandise or dispenses prescription drugs to the customer. The Pharmacy estimates revenue based on expected reimbursements from third-party payors (e.g., pharmacy benefit managers, insurance companies and governmental agencies) and private customers for dispensing prescription drugs. The estimates are based on all available information including historical experience and are updated to actual reimbursement amounts. Revenue is recognized when the performance obligations are satisfied which is traditionally at the point of sale when the prescription is filled by the Pharmacy.

Cost of sales includes the purchase price of goods and cost of services rendered, store and stocking inventory loss, inventory obsolescence and supplier rebates. In addition to product costs, cost of sales includes stocking costs for retail operations, purchasing costs, freight costs, cash discounts and vendor allowances. Vendor allowances are principally received as a result of purchases, sales, or promotion of vendors' products. Allowances are generally recorded as a reduction of inventory and are recognized as a reduction of cost of sales when the related merchandise is sold. Allowances received for promoting vendors' products are offset against advertising expense and result in a reduction of selling, general and administrative expenses to the extent of advertising costs incurred, with the excess treated as a reduction of inventory costs. Rebates or refunds received by the Pharmacy from its suppliers, mostly as a reduction in cost, are considered an adjustment of the prices of the supplier's products purchased by the Pharmacy.

In January 2025, the Pharmacy entered into a 340B Contract Pharmacy Services Agreement with another entity to provide contract pharmacy services for outpatient specialty prescriptions eligible under the federal 340B Drug Pricing Program. Under the agreement, the Pharmacy provides prescription dispensing, patient counseling, eligibility verification, claims billing and collection, drug tracking, reporting, and reconciliation services, and remits collections from patients and third-party payors, net of its contractual fee, to the other entity. The Pharmacy earns a dispensing fee equal to 19.5% of specialty pharmacy revenue for each 340B-eligible prescription. The agreement has an initial two-year term, automatically renews for successive one-year periods unless either party provides at least 90 days' written notice of nonrenewal, and may be terminated by either party without cause upon 180 days' written notice. Total revenue received under this contract was approximately $698,000 and is included within other revenue in the consolidated financial statements.

Property and Equipment and Depreciation

Property and equipment are stated at cost or, if donated, at fair market value at the date of donation, and include expenditures for new additions and repairs which substantially increase the useful lives of existing property and equipment. Maintenance repairs and minor renewals are expensed as incurred. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any resulting gain or loss for the period is recognized. Property and equipment are depreciated on a straight-line basis over the estimated useful life of each asset, generally 3-40 years.

The Center reviews its property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of such property and equipment may not be recoverable. If the property and equipment is considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the property exceeds the fair value of such property. There was no impairment loss recognized in 2025 or 2024.

Other Assets

Other assets relate to the cost of purchasing patient records and other intangible assets from a doctor. Other assets are immaterial to the consolidated financial statements.

Compensated Absences

The Center's employees earn time off at varying rates depending on years of service and other factors under established policies. Compensated absences are accrued when incurred and reported as a liability on the consolidated balance sheets. As of December 31, 2025 and 2024, the liability for compensated absences was approximately $257,000 and $220,000, respectively.

Basis of Presentation

The accompanying consolidated financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America and have been prepared with a focus on the Center as a whole. Net assets, revenues, support, gains, and losses are classified based on the existence or absence of donor restrictions. Accordingly, the net assets of the Center are classified and reported as follows:

- Net assets without donor restrictions: Net assets that are currently available for operating purposes under the direction of the board or designated by the board for specific use.

- Net assets with donor restrictions: Net assets subject to donor stipulations for specific operating purposes or time restrictions. These include donor restrictions requiring the net assets be held in perpetuity or for a specified term with investment return available for operations or specific purposes. There were no net assets with donor restrictions as of December 31, 2025 and 2024.

Public Support

A portion of the Center's revenue is derived from cost-reimbursable federal, state, and private contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Receipt of these funds is subject to the fulfillment of certain obligations by the Center as prescribed by these programs and funds may be subject to repayment upon a determination of noncompliance made by a funding agency. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated balance sheets. The Center did not have refundable advances as of December 31, 2025 and 2024. The Center did recognize receivables from these programs of approximately $4,172,000 and $1,290,000 as of December 31, 2025 and 2024, respectively, which is included in grants and other receivables on the consolidated balance sheets.

The Center derives a significant portion of its revenue from third-party payors and federal and state funding programs. The receipt of future revenues by the Center is subject to among other factors, federal and state policies affecting the health care industry, economic conditions that may include an inability to control expenses in periods of inflation, increased competition, market pressures on premium rates and other conditions which are impossible to predict.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. The Center recognizes all contributions as income in the period received. All contributions are considered to be without donor restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of operations and changes in net assets as net assets released from donor restrictions. Contributions that are received and whose restrictions are satisfied within the same reporting period are reported as net assets without donor restrictions. The Center also evaluates whether a contribution is unconditional or conditional based on the absence or presence of barriers and any right of return provisions.

In-kind Contributions

Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. In-kind contributions are recorded as revenue and expense in the accompanying consolidated financial statements. It is the policy of the Center to record the estimated fair market value of certain in-kind donations as an expense in its financial statements and similarly increase donations by a like amount. These donations consist mainly of laboratory services and rent, which are determined on an annual basis.

A summary of contributions of nonfinancial assets for the years ended, December 31, is as follows:

| | 2025 | 2024 |
|---|---|---|
| Laboratory services | $ 128,727 | $ 283,800 |
| Rent | 35,430 | 35,430 |
| Contributions of nonfinancial assets | $ 164,157 | $ 319,230 |

Valuation techniques: The Center receives in-kind contributions from various donors primarily for laboratory services and rent. It is the policy of the Center to record the estimated fair market value of certain in-kind donations as an expense in its financial statements and similarly increase donations by a like amount. Contributed services and rent from donors are recorded at an estimated fair value based on the current rates that the Center would incur for similar expenditures.

The contributed nonfinancial assets are utilized during the reporting period received. There were no donor restrictions on the contributed nonfinancial assets for 2025 and 2024.

Advertising Costs

The Center expenses advertising costs when incurred. Advertising costs amounted to approximately $91,000 and $106,000 in 2025 and 2024, respectively.

Functional Allocation of Expenses

The costs of supporting the programs and other activities have been summarized on a functional basis in the consolidated statements of operations and changes in net assets and functional expenses. Expenses have been allocated among program services and general and administrative categories based on actual direct expenditures and cost allocations based on estimates of time spent by the Center's personnel. The expenses that are allocated include information technology, facility, lease expense, rent, interest, and depreciation, which are allocated based on the ratio of direct costs charged to the category to total direct costs. Although the methods used were appropriate, alternative methods may provide different results.

Income Taxes

JPCHC, the Foundation, and Turning Point are organized as not-for-profit corporations under Section 501(c)(3) of the United States Internal Revenue Code (IRC). The exemption is on all income except unrelated business income as noted under Section 511 of the Internal Revenue Code. Internal Revenue Code Section 513(a) defines an unrelated trade or business of an exempt organization as any trade or business which is not substantially related to the exercise or performance of its exempt purpose. The Center is generally exempt from income taxes. However, JPCHC, the Foundation, and Turning Point are required to file Federal Form 990 – Return of Organization Exempt from Income Tax, which is an informational return only.

The Pharmacy is organized as a limited liability company, whereby net taxable income is taxed directly to JPCHC and not the Pharmacy. Since JPCHC is the sole member of the Pharmacy, it is treated as a disregarded entity under the appropriate code of the IRC. As such, the financial activity of the Pharmacy is included in JPCHC's Federal Form 990 Return of Organization Exempt from Income Tax.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Center and recognize a tax liability if the Center has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken by the Center and has concluded that as of December 31, 2025 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying consolidated financial statements. The Center is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Center filed its federal and state income tax returns for periods through December 31, 2024. These income tax returns are generally open to examination by the relevant taxing authorities for a period of three years from the later of the date the return was filed or its due date (including approved extensions). JPCHC Real Estate, LLC and the Pharmacy are 100% owned by the Center and accordingly their income or losses are passed directly to the 501(c)(3) entity. Management believes that the Center has adequately addressed all relevant tax positions and that there are no unrecorded liabilities.

Medical Malpractice

The Center has been "deemed" by the US Health Resources and Services Administration (HRSA) as eligible for malpractice liability protection under the Federal Tort Claims Act (FTCA) in accordance with

Section 224(g) of the Public Health Service Act 42 United States Code § 233(g), as amended by the Federally Supported Health Centers Assistance Act of 1995. In addition, the Center carries additional insurance coverage for claims that may not be covered under the FTCA. Management is unaware of any pending claims that would not be covered under the FTCA or this additional coverage. Therefore, the consolidated financial statements do not include a provision for estimated malpractice claims for the ultimate costs of claims incurred but not reported.

Performance Indicator

The Center's performance indicator, change in net assets without donor restrictions, includes all net revenues, gains and support, and expenses from the Center's operations directly related to recurring and ongoing health care operations during the reporting period.

Litigation

The Center is subject to litigation and regulatory investigations arising in the normal course of business. Management is not aware of any specific investigations that would have a material adverse effect on the Center's future financial position, results of operations, and cash flows.

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about the Center's ability to continue as a going concern for a period of one year from the date the consolidated financial statements were available to be issued.

Subsequent Events

The Center evaluates events or transactions occurring subsequent to the consolidated balance sheet date for recognition and disclosure in the accompanying consolidated financial statements through the date the consolidated financial statements were available to be issued which is September 24, 2026.

## 2. ACQUISITIONS

In July, September, and December 2024, the Center completed asset acquisitions of certain physician practices from the Network for purchase prices of approximately $84,000, $101,000, and $62,000, respectively. In January and March 2025, the Center acquired two additional practices under similar terms for approximately $109,000 and $132,000, respectively.

Under the agreements, the Center acquired fixed assets and inventory at fair value, assumed facility operating leases, and transitioned practice personnel or entered into provider and staff lease agreements, with no other debt or pre-existing liabilities assumed. These transactions were not material to the consolidated financial statements.

On July 1, 2024, the Center acquired Turning Point, located in Kokomo, Indiana through sole corporate membership. No payment was required as part of this acquisition agreement. The acquisition aims to

expand the company's service offerings and enhance its presence in the behavioral health and rehabilitation sector.

The fair value of assets acquired, liabilities assumed, and the excess of assets acquired over liabilities assumed at the acquisition date for Turning Point are as follows:

| | |
|---|---|
| Recognized amounts of net identifiable assets acquired | |
| Cash | $ 620,000 |
| Patient accounts receivable | 152,000 |
| Other current assets | 266,293 |
| Fixed assets | 1,400,000 |
| Total assets | 2,438,293 |
| Liabilities assumed | |
| Current liabilities | 154,000 |
| Long-term liabilities | 6,403 |
| Total liabilities | 160,403 |
| Excess assets acquried over liabilities assumed | $ 2,277,890 |

## 3. PATIENT SERVICE ACCOUNTS RECEIVABLE AND PATIENT SERVICE REVENUE

Reimbursement for services provided to substantially all patients is in accordance with contractual arrangements for the Medicaid and Medicare programs, third-party insurers, preferred provider organizations and health maintenance organizations. Substantially all such arrangements reimburse the Center on a prospective basis or at discounts from established charges. The Center believes that it is in compliance with applicable laws and regulations. Compliance with laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties, and exclusion from the Medicaid and Medicare programs.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the Center's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in the transaction price were not significant in 2025 or 2024.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Center also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The Center estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is

determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to net patient service revenue in the period of the change. For 2025 and 2024, adjustments were recognized due to changes in the Center's estimates of implicit price concessions, discounts, and contractual adjustments for performance obligations satisfied in prior years were not significant. Subsequent changes that are significant and determined to be the result of an adverse change in the patient's ability to pay, determined on a portfolio basis, are recorded as credit loss expense.

Consistent with the Center's mission, care is provided to patients regardless of their ability to pay. Therefore, the Center has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Center expects to collect based on its collection history with those patients. Patients who meet the Center's criteria for charity care are provided care without charge or at amounts less than established rates. Such amounts determined to qualify as charity care are not reported as revenue.

The Center has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors:

- Payors (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement and payment methodologies
- Length of the patient's service or episode of care
- Geography of the service location

A summary of net patient service revenue for 2025 and 2024 is as follows:

| | 2025 | 2024 |
|---|---|---|
| Gross patient service revenue | $ 80,890,005 | $ 54,404,363 |
| Less contractual and charity care adjustments | 23,851,001 | 15,984,182 |
| Less implicit price concessions | 4,309,360 | 3,202,027 |
| Net patient service revenue | $ 52,729,644 | $ 35,218,154 |

The composition of net patient service revenue by primary payor for 2025 and 2024 is as follows:

| | 2025 | 2024 |
|---|---|---|
| Medicaid and managed Medicaid | $ 39,474,206 | $ 27,907,368 |
| Medicare | 1,931,090 | 1,687,027 |
| Private pay | 1,707,664 | 1,103,825 |
| Commercial insurance and other | 9,616,684 | 4,519,934 |
| Net patient service revenue | $ 52,729,644 | $ 35,218,154 |

The Center's patient accounts receivable, contractual allowances, and allowances for implied price concessions as of December 31, were as follows:

| | 2025 | 2024 |
|---|---|---|
| Patient accounts receivable | $ 6,138,322 | $ 4,383,124 |
| Contractual allowances | (1,540,754) | (1,496,320) |
| Allowances for implied price concessions | (1,009,437) | (590,913) |
| Patient accounts receivable, net | $ 3,588,131 | $ 2,295,891 |

The Center grants credit without collateral to its patients, most of whom are local residents and are uninsured or insured under third-party payor agreements. The mix of gross receivables and revenues from patients and third-party payors at December 31, 2025 and 2024 was as follows:

| | Receivables | | Revenue | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| Medicaid and managed Medicaid | 26% | 42% | 76% | 79% |
| Medicare | 5% | 5% | 3% | 5% |
| Private pay | 31% | 30% | 3% | 3% |
| Commercial insurance and other | 38% | 23% | 18% | 13% |
| | 100% | 100% | 100% | 100% |

## 4. PROPERTY AND EQUIPMENT

Property and equipment at December 31 consisted of the following:

| | 2025 | 2024 |
|---|---|---|
| Land | $ 203,000 | $ 203,000 |
| Buildings and building improvements | 8,479,924 | 8,299,070 |
| Leasehold improvements | 6,502,013 | 6,069,086 |
| Computer equipment | 1,493,098 | 1,333,084 |
| Furniture and fixtures | 1,199,729 | 886,034 |
| Equipment and vehicles | 1,164,295 | 1,134,702 |
| Construction in process | 65,495 | 15,724 |
| | 19,107,554 | 17,940,700 |
| Less accumulated depreciation | 8,100,812 | 7,016,387 |
| | $ 11,006,742 | $ 10,924,313 |

There were no significant outstanding commitments related to property and equipment as of December 31, 2025.

## 5. NOTES PAYABLE

As of December 31, notes payable consisted of the following:

| | 2025 | 2024 |
|---|---|---|
| National Bank of Indianapolis (NBOI) Arlington Mortgage | $ 306,241 | $ 324,730 |
| NBOI Anderson Mortgage | 595,588 | 619,612 |
| IFF Promissory Notes | 1,367,747 | 1,400,000 |
| Note payable to Community Health Network | 4,766,302 | 7,293,925 |
| Notes payable | 7,035,878 | 9,638,267 |
| Less current maturities | 2,714,360 | 2,921,751 |
| Notes payable, net of current portion | $ 4,321,518 | $ 6,716,516 |

The Center obtained a mortgage from NBOI for the Arlington property on October 23, 2015. The total amount financed was $480,000 and the note bears interest based on the bank's prime rate (6.75% at December 31, 2025) but not less than 4.25% with monthly payments of approximately $2,900. The note is collateralized by a mortgage on the real property with a net book value approximately $935,000 and $1,021,000 as of December 31, 2025 and 2024, respectively, as well as inventory, chattel paper, accounts, equipment, and general intangibles. The note was to mature on October 23, 2025 but was extended to January 21, 2026.

The Center entered into a new mortgage with NBOI on January 21, 2026 for the Arlington property. The total amount financed was approximately $306,000 and the note bears interest based on the bank's prime rate but not less than 3.75% with monthly payments of approximately $3,600. The note is collateralized by a mortgage on the real property with a net book value approximately $935,000 and $1,021,000 as of December 31, 2025 and 2024, as well as inventory and equipment. The note will mature on January 23, 2031, at which time the outstanding principal balance of approximately $179,000 is to be paid.

The Center obtained a mortgage from NBOI for the Anderson property on November 19, 2018. The total amount financed was approximately $767,000 and the note bears interest based on the bank's prime rate (6.75% at December 31, 2025) but not less than 3.75% with monthly payments of approximately $5,200. The note is collateralized by a mortgage on the real property with no net book value as of December 31, 2025 and 2024, respectively, as well as a commercial security agreement. The note will mature on November 19, 2028, at which time the outstanding principal balance of approximately $498,000 is to be paid.

The Center obtained four promissory notes from IFF Capital 25 LLC (IFF) on February 15, 2018 totaling $1,400,000, bearing interest at 3.8% per annum with interest-only quarterly payments. The notes were structured as part of a New Markets Tax Credit (NMTC) financing and matured on February 15, 2025, at which time the outstanding principal and accrued interest were due in full. Prepayment was prohibited prior to maturity in accordance with NMTC compliance requirements. The promissory notes were part of an integrated financing structure that includes one or more investments made under the NMTC program pursuant to Section 45D of the Internal Revenue Code and the regulations thereunder, which requires the funds remain invested during the applicable compliance period thereunder.

On March 28, 2025, the Center refinanced the $1,400,000 obligation with IFF under a new promissory note totaling approximately $1,420,000. The new loan bears interest at 8.25% per annum through March 31, 2030, and amortizes over 15 years with monthly principal and interest payments of $13,685 beginning May 1, 2025. The note is subject to two future interest rate recalculations in 2030 and 2035, based on the prevailing Treasury yield plus 400 basis points, with minimum floor rates of 6.00%. The maturity date of the refinanced note is April 1, 2040. The loan is secured by substantially all assets of the Center.

Prior to 2020, the Network provided financial assistance to the Center to cover any operating deficits. In December 2020, the Center and the Network restated their financial arrangement into a single promissory note totaling approximately $16,801,000, inclusive of amounts previously due under a note, accrued interest, and accounts payable. The note bears interest at a fixed rate of 2.93% and requires monthly payments of principal and interest totaling approximately $226,000 through its maturity in September 2027. The note is secured by substantially all assets of the Center, subordinate to any existing mortgage obligations. The balance of the note as of December 31, 2025 and 2024 was approximately $4,766,000 and $7,294,000, respectively. Total interest expense for the obligations due to the Network during 2025 and 2024 was approximately $183,000 and $254,000, respectively.

Scheduled future payments of notes payable are as follows:

| Year Ending December 31 | | |
|---|---|---|
| 2026 | $ | 2,714,360 |
| 2027 | | 2,272,325 |
| 2028 | | 617,007 |
| 2029 | | 94,790 |
| 2030 | | 1,158,769 |
| Thereafter | | 178,627 |
| | $ | 7,035,878 |

The schedule above includes the impact of the refinancing of the NBOI note for the Arlington property in January 2026.

The Center is also required to meet certain financial and affirmative covenants. The Center believes it is in compliance with all covenants as of December 31, 2025.

## 4. LEASES

The Center recognizes right-of-use (ROU) assets and lease liabilities for leases with terms greater than 12 months or leases that contain a purchase option that is reasonably certain to be exercised. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease. The Center had no financing leases as of December 31, 2025 and 2024.

The Center has operating leases for medical offices and equipment. Leasing arrangements required fixed payments and also include an amount that is probable will be owed under residual value guarantees, if

applicable. Lease payments also include payments related to purchase or termination options when the lessee is reasonably certain to exercise the option or is reasonably certain not to exercise the option, respectively. The Center's lease agreements do not contain any material restrictive covenants. The leases have remaining terms of 1 to 12 years.

The Center's ROU assets and lease liabilities are recognized on the lease commencement date in an amount that represents the present value of future lease payments over the lease term. The Center utilizes its collateralized incremental borrowing rate commensurate to the lease term as the discount rate for its leases unless the Center can specifically determine the lessor's implicit rate. Certain lease contracts contain non-lease components such as maintenance and utilities. The Center has made a policy election to not separate the lease and non-lease components, and thus recognize a single lease component for all of its right-of-use assets and lease liabilities. The operating lease ROU asset also includes any lease payments made and excludes lease incentives, if any.

Short-term leases (leases with an initial term of 12 months or less or leases that are cancelable by the lessee and lessor without significant penalties) are not capitalized but are expensed on a straight-line basis over the lease term. Short-term lease expense for 2025 and 2024 was approximately $454,000 and $126,000, respectively and includes month-to-month space lease rent that is contributed in-kind to the Center.

In evaluating contracts to determine if they qualify as a lease, the Center considers factors such as if it has obtained substantially all of the rights to the underlying asset through exclusivity, if the Center can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. Furthermore, the Center assesses whether it is reasonably certain to exercise options to extend or terminate a lease considering all relevant factors that create economic incentive to exercise such options, including asset, contract, market, and entity-based factors. These evaluations may require significant judgement.

The components of the Center's lease cost for 2025 and 2024 is as follows:

| | 2025 | 2024 |
|---|---|---|
| Operating lease cost | $ 2,387,998 | $ 1,341,686 |
| Short term lease expense | 453,771 | 125,915 |
| Total lease expense | $ 2,841,769 | $ 1,467,601 |

The Center's Right-of-use assets and lease liabilities as of and for the year ended December 31, are as follows:

| | 2025 | 2024 |
|---|---|---|
| Operating lease right-of-use assets, net | $ 9,616,808 | $ 8,109,742 |
| Lease liabilities | | |
| Operating lease liabilities - current | $ 2,293,892 | $ 2,876,263 |
| Operating lease liabilities - noncurrent | 7,578,628 | 5,429,028 |
| Total operating lease liabilities | $ 9,872,520 | $ 8,305,291 |

| | 2025 | 2024 |
|---|---|---|
| Cash paid for amounts included in the measurement of lease liabilities | | |
| Operating cash flows from operating leases | $ 2,393,105 | $ 1,323,812 |
| Weighted-average remaining lease term - operating leases | 5.6 years | 5.7 years |
| Weighted-average discount rate - operating leases | 4.74% | 4.56% |
| Right-of-use assets obtained in exchange for new operating liabilities | $ 2,387,241 | $ 2,357,370 |

Future payments of lease liabilities are as follows:

| Year Ending December 31 | Operating Leases |
|---|---|
| 2026 | $ 2,293,892 |
| 2027 | 2,025,592 |
| 2028 | 1,555,841 |
| 2029 | 1,078,127 |
| 2030 | 1,091,858 |
| Thereafter | 3,638,498 |
| Total | 11,683,808 |
| Less interest | (1,811,288) |
| Present value of lease liabilities | $ 9,872,520 |

## 5. RETIREMENT PLAN

The Center offers a Section 403(b) retirement plan (the Plan) to eligible employees. Under the Plan, the Center matches employee contributions $1 for $1 up to 3% and $.50 to $1 for employee contributions greater than 3% up to 5%. The Center contributed approximately $1,176,000 and $937,000 during 2025 and 2024, respectively.

## 6. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Center's financial assets available within one year of the consolidated balance sheet date for general expenditure are as follows:

| | 2025 | 2024 |
|---|---|---|
| Cash | $ 3,002,793 | $ 2,167,149 |
| Patient and pharmacy accounts receivable, net | 3,588,131 | 2,295,891 |
| Grants and other receivables | 4,182,017 | 1,503,682 |
| Estimated third-party settlements | 1,585,789 | 1,815,059 |
| Total financial assets, at year-end | 12,358,730 | 7,781,781 |

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the consolidated balance sheet date. Receivables are subject to implied time restrictions but are expected to be collected within one year. As part of the Center's liquidity management, it has a policy to structure financial assets to be available as its general expenditures, liabilities, and other obligations come due.

## 7. GOING CONCERN

The accompanying consolidated financial statements have been prepared assuming the Center will continue as a going concern. As shown in the consolidated financial statements, the Center has 14 days cash on hand, total net assets of approximately $2,343,000, and a decrease in net assets of approximately $2,251,000 as of and for the year ended December 31, 2025. Accounts payable, accrued interest and amounts due to the Network totaled approximately $11,840,000 as of December 31, 2025.

The Center has implemented several strategies to reduce expenses and cash outflows to remain financially viable, such as reducing capital expenditures, restricting travel unless necessary, renegotiating health insurance premium costs, limited contract services, and scrubbing self-pay patient claims for Medicaid eligibility to enhance reimbursement. Additionally, the Center has implemented strategies to improve cash inflows with partnerships with school systems in addition to other initiatives to improve staff utilization. Results from the various initiatives are anticipated to increase services, clients, outcomes, revenues, cost savings and improved program operations.

Management expects the combination of cost reductions, program changes and revenue enhancements to continue in stabilizing the bottom line. Because it is not possible at this time to predict the outcome of management's efforts, substantial doubt remains regarding the ability of the Center to continue as a going concern during the ensuing year. The financial statements do not include any adjustments that might result from the outcome of this going concern uncertainty.

**SUPPLEMENTARY INFORMATION**

# JANE PAULEY COMMUNITY HEALTH CENTER, INC.

## CONSOLIDATING BALANCE SHEET
## DECEMBER 31, 2025

| ASSETS | JPCHC | Turning Point | Pharmacy | Foundation | Eliminations | Total |
|---|---|---|---|---|---|---|
| **Current assets** | | | | | | |
| Cash | $ 1,779,782 | $ 367,329 | $ 828,999 | $ 26,683 | $ -0- | $ 3,002,793 |
| Patient and pharmacy accounts receivable, net | 2,102,462 | 29,927 | 1,455,742 | -0- | -0- | 3,588,131 |
| Grants and other receivables | 4,065,327 | 116,690 | -0- | -0- | -0- | 4,182,017 |
| Prepaid expenses | 908,382 | 39,778 | 410 | -0- | -0- | 948,570 |
| Inventory | -0- | -0- | 743,760 | -0- | -0- | 743,760 |
| Estimated third-party settlements | 1,585,789 | -0- | -0- | -0- | -0- | 1,585,789 |
| Due from related party | -0- | -0- | 7,227,347 | -0- | (7,227,347) | -0- |
| Total current assets | 10,441,742 | 553,724 | 10,256,258 | 26,683 | (7,227,347) | 14,051,060 |
| **Property and equipment, net** | 9,151,019 | 1,357,472 | 498,251 | -0- | -0- | 11,006,742 |
| **Lease right-of-use assets, net** | 9,616,808 | -0- | -0- | -0- | -0- | 9,616,808 |
| **Other assets** | -0- | 3,300 | -0- | -0- | -0- | 3,300 |
| **Investments in affiliates** | 10,353,385 | -0- | -0- | -0- | (10,353,385) | -0- |
| Total assets | $ 39,562,954 | $ 1,914,496 | $ 10,754,509 | $ 26,683 | $ (17,580,732) | $ 34,677,910 |
| **LIABILITIES AND NET ASSETS** | | | | | | |
| **Current liabilities** | | | | | | |
| Accounts payable | $ 12,201,631 | 7,551 | 1,634,877 | $ 5,503 | $ -0- | $ 13,849,562 |
| Accrued wages and related liabilities | 1,531,794 | 40,599 | 4,816 | -0- | -0- | 1,577,209 |
| Notes payable, current portion | 2,714,360 | -0- | -0- | -0- | -0- | 2,714,360 |
| Current portion of lease liabilities | 2,293,892 | -0- | -0- | -0- | -0- | 2,293,892 |
| Other current liabilities | -0- | -0- | -0- | -0- | -0- | -0- |
| Due to related party | 6,578,390 | 555,501 | -0- | 93,456 | (7,227,347) | -0- |
| Total current liabilities | 25,320,067 | 603,651 | 1,639,693 | 98,959 | (7,227,347) | 20,435,023 |
| **Long-term liabilities** | | | | | | |
| Notes payable, net of current portion | 4,321,518 | -0- | -0- | -0- | -0- | 4,321,518 |
| Lease liabilities, less current portion | 7,578,628 | -0- | -0- | -0- | -0- | 7,578,628 |
| Total long-term liabilities | 11,900,146 | -0- | -0- | -0- | -0- | 11,900,146 |
| Total liabilities | 37,220,213 | 603,651 | 1,639,693 | 98,959 | (7,227,347) | 32,335,169 |
| **Net assets** | | | | | | |
| Without donor restrictions | 2,342,741 | 1,310,845 | 9,114,816 | (72,276) | (10,353,385) | 2,342,741 |
| Total liabilities and net assets | $ 39,562,954 | $ 1,914,496 | $ 10,754,509 | $ 26,683 | $ (17,580,732) | $ 34,677,910 |



See report of independent auditors on pages 1 through 3.

## JANE PAULEY COMMUNITY HEALTH CENTER, INC.

### CONSOLIDATING STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
### YEAR ENDED DECEMBER 31, 2025

| | JPCHC | Turning Point | Pharmacy | Foundation | Eliminations | Total |
|---|---|---|---|---|---|---|
| **Revenues and support** | | | | | | |
| Net patient service revenue | $ 51,121,484 | 1,608,160 | $ -0- | $ -0- | $ -0- | $ 52,729,644 |
| Federal grants | 4,275,416 | 614,062 | -0- | -0- | -0- | 4,889,478 |
| State and private grants | 281,598 | 0 | -0- | -0- | -0- | 281,598 |
| Contributions of nonfinancial assets | 164,157 | 0 | -0- | -0- | -0- | 164,157 |
| Contributions from Community Health Network | 500,000 | -0- | -0- | -0- | -0- | 500,000 |
| Rent | 3,375 | -0- | -0- | -0- | -0- | 3,375 |
| 340B Program revenue, net | 6,026,312 | -0- | -0- | -0- | -0- | 6,026,312 |
| Pharmacy sales | -0- | -0- | 16,470,051 | -0- | -0- | 16,470,051 |
| Less cost of sales | -0- | -0- | (6,916,774) | -0- | -0- | (6,916,774) |
| Pharmacy revenue, net | -0- | -0- | 9,553,277 | -0- | -0- | 9,553,277 |
| Other | 377,643 | 216,466 | 720,252 | 15,458 | -0- | 1,329,819 |
| Gain (loss) on subsidiaries | 6,747,661 | -0- | -0- | -0- | (6,747,661) | -0- |
| Excess assets acquired over liabilities assumed | -0- | -0- | -0- | -0- | -0- | -0- |
| Total revenues and support | 69,497,646 | 2,438,688 | 10,273,529 | 15,458 | (6,747,661) | 75,477,660 |
| **Expenses** | | | | | | |
| Salaries and wages | 26,690,551 | 1,758,735 | 649,016 | 50,000 | -0- | 29,148,302 |
| Employee benefits | 8,639,846 | 521,306 | 209,870 | 3,961 | -0- | 9,374,983 |
| Laboratory | 244,679 | -0- | -0- | -0- | -0- | 244,679 |
| Professional services | 20,076,558 | 209,836 | 2,070,976 | 13,041 | -0- | 22,370,411 |
| Supplies | 5,554,593 | 46,863 | 25,892 | -0- | -0- | 5,627,348 |
| Equipment | 245,128 | 6,323 | 0 | -0- | -0- | 251,451 |
| Information technology | 3,205,576 | 110,763 | 61,138 | -0- | -0- | 3,377,477 |
| Facility | 1,097,454 | 21,855 | 1,913 | -0- | -0- | 1,121,222 |
| Lease expense | 2,834,871 | 6,898 | -0- | -0- | -0- | 2,841,769 |
| Interest | 416,761 | -0- | -0- | -0- | -0- | 416,761 |
| Depreciation | 1,027,281 | 23,613 | 33,529 | -0- | -0- | 1,084,423 |
| Other | 1,715,694 | 116,121 | 15,738 | 22,627 | -0- | 1,870,180 |
| Total expenses | 71,748,992 | 2,822,313 | 3,068,072 | 89,629 | -0- | 77,729,006 |
| Change in net assets without donor restrictions | (2,251,346) | (383,625) | 7,205,457 | (74,171) | (6,747,661) | (2,251,346) |
| **Net assets** | | | | | | |
| Beginning of year, without donor restrictions | 4,594,087 | 1,694,470 | 1,909,359 | 1,895 | (3,605,724) | 4,594,087 |
| End of year, without donor restrictions | $ 2,342,741 | $ 1,310,845 | $ 9,114,816 | $ (72,276) | $ (10,353,385) | $ 2,342,741 |



See report of independent auditors on pages 1 through 3.

# JANE PAULEY COMMUNITY HEALTH CENTER, INC.

## CONSOLIDATING BALANCE SHEET
## DECEMBER 31, 2024

| ASSETS | JPCHC | Turning Point | Pharmacy | Foundation | Eliminations | Total |
|---|---|---|---|---|---|---|
| **Current assets** | | | | | | |
| Cash | $ 1,506,722 | $ 157,701 | $ 492,395 | $ 10,331 | $ -0- | $ 2,167,149 |
| Patient and pharmacy accounts receivable, net | 1,674,523 | 156,584 | 464,784 | -0- | -0- | 2,295,891 |
| Grants and other receivables | 1,320,417 | 183,265 | -0- | -0- | -0- | 1,503,682 |
| Prepaid expenses | 667,380 | 49,777 | 410 | -0- | -0- | 717,567 |
| Inventory | -0- | -0- | 416,571 | -0- | -0- | 416,571 |
| Estimated third-party settlements | 1,815,059 | -0- | -0- | -0- | -0- | 1,815,059 |
| Due from related party | -0- | -0- | 148,652 | -0- | (148,652) | -0- |
| Total current assets | 6,984,101 | 547,327 | 1,522,812 | 10,331 | (148,652) | 8,915,919 |
| **Property and equipment, net** | 9,043,207 | 1,406,976 | 474,130 | -0- | -0- | 10,924,313 |
| **Lease right-of-use assets, net** | 8,109,742 | -0- | -0- | -0- | -0- | 8,109,742 |
| **Other assets** | -0- | 3,300 | -0- | -0- | -0- | 3,300 |
| **Investments in affiliates** | 3,605,724 | -0- | -0- | -0- | (3,605,724) | -0- |
| Total assets | $ 27,742,774 | $ 1,957,603 | $ 1,996,942 | $ 10,331 | $ (3,754,376) | $ 27,953,274 |
| **LIABILITIES AND NET ASSETS** | | | | | | |
| **Current liabilities** | | | | | | |
| Accounts payable | $ 4,118,771 | 60,053 | 87,583 | -0- | $ -0- | $ 4,266,407 |
| Accrued wages and related liabilities | 983,533 | 140,079 | -0- | -0- | -0- | 1,123,612 |
| Notes payable, current portion | 2,921,751 | -0- | -0- | -0- | -0- | 2,921,751 |
| Current portion of lease liabilities | 2,876,263 | -0- | -0- | -0- | -0- | 2,876,263 |
| Other current liabilities | -0- | 25,610 | -0- | -0- | -0- | 25,610 |
| Due to related party | 102,825 | 37,391 | -0- | 8,436 | (148,652) | -0- |
| Total current liabilities | 11,003,143 | 263,133 | 87,583 | 8,436 | (148,652) | 11,213,643 |
| **Long-term liabilities** | | | | | | |
| Notes payable, net of current portion | 6,716,516 | -0- | -0- | -0- | -0- | 6,716,516 |
| Lease liabilities, less current portion | 5,429,028 | -0- | -0- | -0- | -0- | 5,429,028 |
| Total long-term liabilities | 12,145,544 | -0- | -0- | -0- | -0- | 12,145,544 |
| Total liabilities | 23,148,687 | 263,133 | 87,583 | 8,436 | (148,652) | 23,359,187 |
| **Net assets** | | | | | | |
| Without donor restrictions | 4,594,087 | 1,694,470 | 1,909,359 | 1,895 | (3,605,724) | 4,594,087 |
| Total liabilities and net assets | $ 27,742,774 | $ 1,957,603 | $ 1,996,942 | $ 10,331 | $ (3,754,376) | $ 27,953,274 |



See report of independent auditors on pages 1 through 3.

## JANE PAULEY COMMUNITY HEALTH CENTER, INC.

### CONSOLIDATING STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
### YEAR ENDED DECEMBER 31, 2024

| | JPCHC | Turning Point | Pharmacy | Foundation | Eliminations | Total |
|---|---|---|---|---|---|---|
| **Revenues and support** | | | | | | |
| Net patient service revenue | $ 34,270,503 | 947,651 | $ -0- | $ -0- | $ -0- | $ 35,218,154 |
| Federal grants | 3,856,858 | 538,007 | -0- | -0- | -0- | 4,394,865 |
| State and private grants | 237,303 | 64,059 | -0- | -0- | -0- | 301,362 |
| Contributions of nonfinancial assets | 319,230 | 0 | -0- | -0- | -0- | 319,230 |
| Contributions from Community Health Network | 600,000 | -0- | -0- | -0- | -0- | 600,000 |
| Rent | 44,292 | -0- | -0- | -0- | -0- | 44,292 |
| 340B Program revenue, net | 5,356,429 | -0- | -0- | | | 5,356,429 |
| Pharmacy sales | -0- | -0- | 6,616,872 | -0- | -0- | 6,616,872 |
| Less cost of sales | | -0- | (3,380,757) | -0- | -0- | (3,380,757) |
| Pharmacy revenue, net | -0- | -0- | 3,236,115 | -0- | -0- | 3,236,115 |
| Other | 679,780 | 17,585 | 2,439 | 1,896 | -0- | 701,700 |
| Gain (loss) on subsidiaries | 3,605,724 | -0- | -0- | -0- | (3,605,724) | -0- |
| Excess assets acquired over liabilities assumed | -0- | 2,277,890 | -0- | -0- | -0- | 2,277,890 |
| Total revenues and support | 48,970,119 | 3,845,192 | 3,238,554 | 1,896 | (3,605,724) | 52,450,037 |
| **Expenses** | | | | | | |
| Salaries and wages | 20,936,941 | 1,303,824 | 494,065 | -0- | -0- | 22,734,830 |
| Employee benefits | 7,706,470 | 258,823 | 124,026 | -0- | -0- | 8,089,319 |
| Laboratory | 359,288 | -0- | -0- | -0- | -0- | 359,288 |
| Professional services | 6,318,131 | 277,147 | 526,059 | -0- | -0- | 7,121,337 |
| Supplies | 2,568,287 | 52,211 | 99,548 | -0- | -0- | 2,720,046 |
| Equipment | 322,715 | 5,680 | 2,466 | -0- | -0- | 330,861 |
| Information technology | 1,761,803 | 71,522 | 34,676 | -0- | -0- | 1,868,001 |
| Facility | 799,882 | 49,995 | 4,102 | -0- | -0- | 853,979 |
| Lease expense | 1,467,601 | -0- | -0- | -0- | -0- | 1,467,601 |
| Interest | 509,951 | 203 | -0- | -0- | -0- | 510,154 |
| Depreciation | 927,098 | 23,180 | 25,439 | -0- | -0- | 975,717 |
| Other | 1,293,813 | 108,137 | 18,814 | 1 | -0- | 1,420,765 |
| Total expenses | 44,971,980 | 2,150,722 | 1,329,195 | 1 | -0- | 48,451,898 |
| Change in net assets without donor restrictions | 3,998,139 | 1,694,470 | 1,909,359 | 1,895 | (3,605,724) | 3,998,139 |
| **Net assets** | | | | | | |
| Beginning of year, without donor restrictions | 595,948 | -0- | -0- | -0- | -0- | 595,948 |
| End of year, without donor restrictions | $ 4,594,087 | $ 1,694,470 | $ 1,909,359 | $ 1,895 | $ (3,605,724) | $ 4,594,087 |



See report of independent auditors on pages 1 through 3.

CPAs / ADVISORS

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**REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Jane Pauley Community Health Center, Inc.
Indianapolis, Indiana

Report on the Consolidated Financial Statements

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the consolidated financial statements of Jane Pauley Community Health Center, Inc. (the Center), which comprise the consolidated balance sheet as of December 31, 2025, and the related consolidated statements of operations and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 24, 2026. Our report included an emphasis-of-matter paragraph, titled "Substantial Doubt About the Center's Ability to Continue as a Going Concern."

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Center's consolidated financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a *material weakness*, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002 and 2025-003 that we consider to be significant deficiencies.

Board of Directors
Jane Pauley Community Health Center, Inc.
Indianapolis, Indiana

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Center's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the Center's response to the findings identified in our audit and are described in the accompany schedule of findings and questioned costs. The Center's response was not subject to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no such opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blue & Co., LLC

Indianapolis, Indiana
September 24, 2026

CPAs / ADVISORS

blue

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**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Jane Pauley Community Health Center, Inc.
Indianapolis, Indiana

Report on Compliance for Each Major Federal Program

*Opinion on Each Major Federal Program*

We have audited Jane Pauley Community Health Center, Inc.'s (the Center) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended December 31, 2025. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

*Basis for Opinion on Each Major Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Center's compliance with the compliance requirements referred to above.

*Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Center's federal programs.

*Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Directors
Jane Pauley Community Health Center, Inc.
Indianapolis, Indiana

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Blue & Co., LLC

Indianapolis, Indiana
September 24, 2026

**JANE PAULEY COMMUNITY HEALTH CENTER, INC.**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

| Federal Grantor/Program or Cluster Title | Grant Identification | Assistance Listing Number | Federal Expenditures |
|---|---|---|---|
| **Major program** | | | |
| Health Centers Cluster | | | |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care) | H80CS26566 | 93.224 | $ 3,779,890 |
| Early Childhood Development | H8K49735 | 93.224 | 126,417 |
| Ending the HIV Epidemic - Primary Care HIV Prevention | H8H49584 | 93.224 | 131,293 |
| Grants for New and Expanded Services under the Health Center Program | H80CS26566 | 93.527 | 126,134 |
| Total Health Centers Cluster | | | 4,163,734 |
| U.S. Department of Health and Human Services (DHHS) pass through Indiana Family and Social Services Administration (FSSA) | | | |
| Mobile Integrated Response System | 90319 | 93.788 | 504,973 |
| State Opioid Response | 97347 | 93.788 | 182,361 |
| Total 93.788 | | | 687,334 |
| **Non-major programs** | | | |
| U.S. Department of Health and Human Services (DHHS) pass through Indiana University Health, Inc. | | | |
| Cradle Indianapolis | N/A | 93.493 | 38,410 |
| Total federal expenditures | | | $ 4,889,478 |

See notes to schedule of expenditures of federal awards.
See report of independent auditors on pages 1 through 3.

## 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of Jane Pauley Community Health Center, Inc. (the Center) under programs of the federal government for the year ended December 31, 2025. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Center.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Center has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

## 3. SUBRECIPIENTS

The Center provided no federal awards to subrecipients.

**Section I - Summary of Auditor's Results:**

*Consolidated Financial Statements*

| | | |
|---|---|---|
| Type of auditor's report issued: | Unmodified | |
| Internal control over financial reporting: | | |
| Material weakness(es) identified? | ____ yes | X none reported |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | X yes | ____ none reported |
| Noncompliance material to financial statements noted? | ____ yes | X none reported |

*Federal Awards*

| | | |
|---|---|---|
| Internal controls over major programs: | | |
| Material weakness(es) identified? | ____ yes | X none reported |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | ____ yes | X none reported |
| Type of auditor's report issued on compliance for major programs: | Unmodified | |
| Any audit findings disclosed that are required to be reported as defined by Uniform Guidance [2 CFR 200.516(a)]? | ____ yes | X no |

Identification of major program(s):

Health Centers Cluster - (Assistance Listing Numbers #93.224 and 93.527)

Mobile Integrated Response System/State Opioid Response (Assistance Listing Number #93.788)

| | | |
|---|---|---|
| Dollar threshold used to distinguish between type A and B programs: | $1,000,000 | |
| Auditee qualified as low-risk auditee? | ____ yes | X no |

**Section II – Findings related to financial statements reported in accordance with *Government Auditing Standards:***

2025-001: Significant deficiency related to financial reporting close and reconciliation of patient accounts receivable, pharmacy receivables, and grants receivable.

*Criteria* – Management is responsible for maintaining effective internal controls over financial reporting, including accurate reconciliation of patient accounts receivable, pharmacy receivables, and grants receivable.

*Condition* – Certain balances were not appropriately stated at net realizable value as of year-end.

*Context* – Timely and accurate reconciliation is critical to ensuring proper financial reporting. During 2025, the Center experienced significant growth across entities, including the pharmacy, the continued integration

of systems with Turning Point (which maintains a separate billing and grants management system), and key staff turnover, which impacted the reconciliation process.

*Effect* – Misstatements in patient, pharmacy and grant receivables resulted in audit adjustments in the 2025 consolidated financial statements.

*Cause* – The errors were driven by inconsistent review of system reports and collection data, coupled with the complexities of managing new operations and system integrations with limited oversight.

*Recommendation* – We recommend that all receivable balances are reconciled back to system reports on a monthly basis. Pharmacy and Medicaid wrap payment receivables and associated allowances should be developed using a model that incorporates historical payments, payor types, and aging of accounts. Grant revenues and receivables should be reconciled back to underlying contracts and supporting documentation.

*Views of Responsible Officials* – Management concurs with the recommendation and is implementing enhanced reconciliation and review procedures to ensure accurate year-end reporting across all receivable areas.

2025-002: Significant deficiency related to the recording and cutoff of accounts payable

*Criteria* – Management is responsible for maintaining an accurate and up-to-date payables ledger and ensuring expenses incurred during the reporting period are recorded in the correct period.

*Condition* – Certain invoices for goods and services incurred in 2025 were not accrued as of the balance sheet date. Additionally, certain payments for invoices were not posted as of the balance sheet date.

*Context* – Effective internal controls require proper recording and cutoff procedures and timely accrual of liabilities. During 2025, the Center experienced significant changes in vendor invoice and payment processing, which led to issues of improper posting and accrual entry.

*Effect* – Audit adjustments were required to correct accounts payable balances in the 2025 consolidated financial statements.

*Cause* – Turnover and system conversion within the accounts payable department contributed to delays in invoice processing and failure to accrue certain liabilities in the appropriate period.

*Recommendation* – The auditor recommends strengthening the financial close process to include review of subsequent disbursements, vendor statements, and dashboards to identify unrecorded and improperly recorded liabilities and cash payments prior to period close.

*Views of Responsible Officials* – Management agrees with the finding and is implementing enhanced procedures and controls to ensure accounts payable is accurately recorded and cutoff procedures are consistently applied.

2025-003: Significant deficiency related to financial reporting close and reconciliation of intercompany receivables and payables, and investment in subsidiary accounts including associated gains or losses.

*Criteria* – Management is responsible for maintaining internal controls that ensure intercompany balances and investments in subsidiaries are properly accounted for and reconciled. All intercompany balances must be eliminated within the consolidated financial statements.

*Condition* – Intercompany receivables and payables, as well as investment in subsidiary balances and related gains or losses, were not fully reconciled or accurately recorded at year-end.

*Context* – A strong control environment requires detailed tracking and elimination of intercompany transactions and timely reconciliation of investments. During 2025, the Center experienced accounting personnel changes and continued to introduce new intercompany activity and systems that impacted reconciliation efforts.

*Effect* – Audit adjustments were necessary to correct misstatements in intercompany and investment accounts. Although not material, the nature of the misstatements represent a significant deficiency in internal control.

*Cause* – Incomplete review processes and lack of formalized reconciliation procedures contributed to the errors. The operational complexity added in previous years increased the need for consolidated oversight that had not yet been implemented.

*Recommendation* – The auditor recommends strengthening the reconciliation process for intercompany transactions and investment in subsidiary accounts, including timely tracking of equity method gains/losses, to ensure accurate financial reporting. The auditor also recommends that management prepare a set of consolidated internal financial statements including elimination entries to ensure that the consolidated financial statements are complete and accurate.

*Views of Responsible Officials* – Management concurs and will implement formal reconciliation procedures and oversight mechanisms to ensure completeness and accuracy of these accounts in future reporting periods.

**Section III – Findings and questioned costs relating to federal awards:**

No matters reported.

**Section IV – Summary schedule of prior audit findings:**

2024-001: Material weakness related to financial reporting close and reconciliation of patient accounts receivable and pharmacy receivables

*Condition* – Certain balances were not appropriately stated at net realizable value as of year-end.

*Recommendation* – We recommend that all receivable balances are reconciled back to system reports on a monthly basis. Contractual and bad debt allowances should be developed using a model that incorporates historical payments, payor types, and aging of accounts.

*Current Status* – The prior-year material weakness was downgraded to a significant deficiency in 2025. While valuation adjustments were still necessary at year-end, management's progress in improving reconciliation procedures reduced the severity of the control deficiency. See 2025-001 above.

2024-002: Material weakness related reconciliation of inventory at the Pharmacy

*Condition* – Inventory balances at year-end did not reconcile to the supporting inventory subledgers or physical count documentation.

*Recommendation* – The auditor recommends implementing a robust financial close process that includes review of physical counts and a reconciliation of the associated value to the general ledger prior to audit.

*Current Status* – No such findings related to pharmacy inventory were noted in the current year. Inventory was properly counted and reconciled during the year.

2024-003: Material weakness related to the cutoff of accounts payable

*Condition* – Certain invoices for goods and services incurred in 2024 were not accrued as of the balance sheet date.

*Recommendation* – The auditor recommends strengthening the financial close process to include review of subsequent disbursements, vendor statements, and dashboards to identify unrecorded liabilities prior to period close.

*Current Status* – The prior-year material weakness was downgraded to a significant deficiency in 2025. Although some accrual errors persisted at year-end, improvements in the close process reduced the overall severity of the finding. See 2025-002.

2024-004: Significant deficiency related to financial reporting close and reconciliation of intercompany receivables and payables, and investment in subsidiary accounts including associated gains or losses.

*Condition* – Intercompany receivables and payables, as well as investment in subsidiary balances and related gains or losses, were not fully reconciled or accurately recorded at year-end.

*Recommendation* – The auditor recommends strengthening the reconciliation process for intercompany transactions and investment in subsidiary accounts, including timely tracking of equity method gains/losses, to ensure accurate financial reporting. The auditor also recommends that management prepare a set of consolidated internal financial statements including elimination entries to ensure that the consolidated financial statements are complete and accurate.

*Current Status* – This finding continues to be open. See 2025-003

## Attachment to 2025 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401(K) P/S PLAN **EIN:** 01-0945309

**Plan Sponsor's Name** THE JANE PAULEY COMMUNITY HEALTH **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | PARTICIPANT LOANS | INTEREST RATES ( 5.25% TO 10.50%) | | 227,376 |
| | STATE US INFL PROT BD IDX NL G | COMMON/COLLECTIVE TRUST | | 242,123 |
| | INVESCO STABLE ASSET | COMMON/COLLECTIVE TRUST | | 233,951 |
| | T.ROWE PRICE RETIREMENT 2045-R | REGISTERED INVESTMENT COMPANY | | 1,503,180 |
| | VICTORY ESTABLISHED VALUE A | REGISTERED INVESTMENT COMPANY | | 105,673 |
| | TROWE PRICE RET 2005 - R | REGISTERED INVESTMENT COMPANY | | 11,705 |
| | T.ROWE PRICE RETIREMENT 2050-R | REGISTERED INVESTMENT COMPANY | | 1,685,470 |

## Attachment to 2025 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401(K) P/S PLAN **EIN:** 01-0945309

**Plan Sponsor's Name** THE JANE PAULEY COMMUNITY HEALTH **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | EAV ATL CAPITAL SMID CP A | REGISTERED INVESTMENT COMPANY | | 283,553 |
| | T.ROWE PRICE RETIREMENT 2020-R | REGISTERED INVESTMENT COMPANY | | 2,262 |
| | T.ROWE PRICE RETIREMENT 2060-R | REGISTERED INVESTMENT COMPANY | | 542,062 |
| | INVESCO EQV INTL EQUITY A | REGISTERED INVESTMENT COMPANY | | 354,608 |
| | T.ROWE PRICE RETIREMENT 2030-R | REGISTERED INVESTMENT COMPANY | | 754,502 |
| | T.ROWE PRICE RETIREMENT 2055-R | REGISTERED INVESTMENT COMPANY | | 1,349,416 |
| | T. ROWE PRICE GRTH STK FD - R | REGISTERED INVESTMENT COMPANY | | 595,400 |

## Attachment to 2025 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401(K) P/S PLAN **EIN:** 01-0945309

**Plan Sponsor's Name** THE JANE PAULEY COMMUNITY HEALTH **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | VICTORY PIONEER BOND A | REGISTERED INVESTMENT COMPANY | | 257,654 |
| | JANUS HENDERSONTRITON FUND - S | REGISTERED INVESTMENT COMPANY | | 33,915 |
| | NOMURA SMALL CAP VALUE A | REGISTERED INVESTMENT COMPANY | | 36,029 |
| | T.ROWE PRICE RETIREMENT 2015-R | REGISTERED INVESTMENT COMPANY | | 10,477 |
| | INVESCO DIVERSIFIED DIV A | REGISTERED INVESTMENT COMPANY | | 498,869 |
| | T.ROWE PRICE RETIREMENT 2010-R | REGISTERED INVESTMENT COMPANY | | 4,217 |
| | THORNBURG LTD TERM US GOVT R4 | REGISTERED INVESTMENT COMPANY | | 468,386 |

## Attachment to 2025 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401(K) P/S PLAN **EIN:** 01-0945309

**Plan Sponsor's Name** THE JANE PAULEY COMMUNITY HEALTH **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | NOMURA SYST EMMKTS EQ A | REGISTERED INVESTMENT COMPANY | | 179,184 |
| | T.ROWE PRICE RETIREMENT 2025-R | REGISTERED INVESTMENT COMPANY | | 540,183 |
| | TEMPLETON GLOBAL BOND FUND - A | REGISTERED INVESTMENT COMPANY | | 62,610 |
| | JPM US EQUITY FD R3 | REGISTERED INVESTMENT COMPANY | | 719,133 |
| | T.ROWE PRICE RETIREMENT 2035-R | REGISTERED INVESTMENT COMPANY | | 922,345 |
| | DWS RREEF REAL EST SEC A | REGISTERED INVESTMENT COMPANY | | 19,721 |
| | GS SMALL CAP VALUE FUND - A | REGISTERED INVESTMENT COMPANY | | 99,306 |

## Attachment to 2025 Form 5500
## Schedule H, line 4i - Schedule of Assets (Held at End of Year)

**Plan Name** THE JANE PAULEY COMMUNITY HEALTH CENTER, INC. 401(K) P/S PLAN **EIN:** 01-0945309

**Plan Sponsor's Name** THE JANE PAULEY COMMUNITY HEALTH **PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | T.ROWE PRICE RETIREMENT 2040-R | REGISTERED INVESTMENT COMPANY | | 1,320,190 |
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