

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan AHSG 401 (K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2017
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) AMERICAN HEALTH STAFFING GROUP, INC 3051 WILLOWOOD ROAD EDMOND, OK 73034
2b	Employer Identification Number (EIN) 81-3839913
2c	Plan Sponsor's telephone number 405-509-6200
2d	Business code (see instructions) 561300

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.	10/08/2024	KADY WAHPEPAH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2024	KADY WAHPEPAH
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1264
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 953 6a(2) 1057 6b 0 6c 399 6d 1456 6e 0 6f 1456 6g(1) 764 6g(2) 796 6h 1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan AHSG 401 (K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN HEALTH STAFFING GROUP, INC	D Employer Identification Number (EIN) 81-3839913

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

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	DH1311	1456	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 988618**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING**b** Balance at the end of the previous year **7b** 961378**c** Additions: (1) Contributions deposited during the year **7c(1)** 215452
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 14121
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)** 199471
▶ *(6) Total additions **7c(6)** 429044**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1390422**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 246222(2) Administration charge made by carrier **7e(2)** 8472(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 20706
▶ *(5) Total deductions **7e(5)** 275400**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1115022

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan AHSG 401 (K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN HEALTH STAFFING GROUP, INC	D Employer Identification Number (EIN) 81-3839913

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

YesNo
- 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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b)

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

(b)

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
26	SERVICE PROVIDER	131005	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MORNINGSTAR INVESTMENT MANAGEMENT

36-4317381

(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?
26	SERVICE PROVIDER	6540	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GALLAGHER BENEFIT SERVICES INC

36-4291971

(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?
99	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	15000	Yes ☐ No ☒

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
GALLAGHER BENEFIT SERVICES INC	99	15000

(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.
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	OTHER FEES

(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 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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan AHSG 401 (K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN HEALTH STAFFING GROUP, INC		
		D Employer Identification Number (EIN) 81-3839913

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

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)		
(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)	229689	274790
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	12685525	19443855
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	961378	1115022
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	13876592	20833667
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	13876592	20833667

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)	1384883	
(B) Participants	2a(1)(B)	3336604	
(C) Others (including rollovers)	2a(1)(C)	1552773	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6274260
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)	15650	
(F) Other	2b(1)(F)	14121	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		29771
(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)	931677	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		931677
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2049304
c Other income	2c		3460
d Total income. Add all income amounts in column (b) and enter total	2d		9288472

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2160317	
(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)		2160317
f Corrective distributions (see instructions)	2f		50
g Certain deemed distributions of participant loans (see instructions)	2g		33484
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	122448	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	12848	
(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)	2250	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		137546
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2331397

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6957075
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **CPAOKC, PLLC**

(2) EIN: **47-2242686**

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) 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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan AHSG 401 (K) PLAN	B Three-digit plan number (PN) 001	
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN HEALTH STAFFING GROUP, INC	D Employer Identification Number (EIN) 81-3839913	

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	
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): 71-0294708 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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	☐ Yes	☐ No	☐ N/A
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
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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
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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
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702844A</u> .	

AHSG 401(k) PLAN

**Financial Statements
Supplemental Schedules
Independent Auditor's Report
December 31, 2023 and 2022**



INDEPENDENT AUDITOR'S REPORT

Trustee and Administrative Committee of
AHSG 401(k) Plan:

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

We have performed audits of the accompanying financial statements of AHSG 401(k) Plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to

be independent of AHSF 401(k) 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 for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about AHSF 401(k) 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of AHSF 401(k) Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AHS 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of assets held for investment as of December 31, 2023 and 2022, and schedule of reportable transactions for the years then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

CPAOKC, PLLC

Oklahoma City, Oklahoma
September 30, 2024

AHSG 401(k) Plan
Statement of Net Assets Available for Benefits
December 31

ASSETS	<u>2023</u>	<u>2022</u>
INVESTMENTS, at fair value - Notes 2, 5, 6		
Fixed account investment funds	\$ 1,115,022	\$ 961,378
Registered investment company mutual funds	<u>19,443,855</u>	<u>12,685,525</u>
Total investments	20,558,877	13,646,903
NOTES RECEIVABLE FROM PARTICIPANTS - Note 1	<u>274,790</u>	<u>229,689</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 20,833,667</u></u>	<u><u>\$ 13,876,592</u></u>

See accompanying notes and auditor's report.

AHSG 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31,

	<u>2023</u>	<u>2022</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 945,798	\$ 861,490
Net gain (loss) from registered investment companies	2,049,304	(3,080,499)
Total investment income (loss) - Note 5	<u>2,995,102</u>	<u>(2,219,009)</u>
Other:		
Participant loan interest	15,650	9,452
Other income (loss)	3,460	(3,259)
Total other	<u>19,110</u>	<u>6,193</u>
Contributions:		
Employer	1,384,883	1,940,951
Participants	3,336,604	4,769,758
Rollovers	1,552,773	926,431
Total contributions	<u>6,274,260</u>	<u>7,637,140</u>
 Total additions	 9,288,472	 5,424,324
 Deductions from net assets attributed to:		
Benefits paid to participants	2,160,317	2,085,182
Corrective distributions	50	6,735
Deemed distributions	33,484	-
Administrative expenses	137,546	126,890
Total deductions	<u>2,331,397</u>	<u>2,218,807</u>
 Increase in net assets available for benefits	 6,957,075	 3,205,517
 Net assets available for benefits:		
Beginning of year	13,876,592	10,671,075
End of year	<u><u>\$ 20,833,667</u></u>	<u><u>\$ 13,876,592</u></u>

See accompanying notes and auditor's report.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

1. Description of the Plan

The following description of AHSG 401(k) Plan (“the Plan”) provides only general information. Participants should refer to the Plan Agreement or Summary Plan Description for a more complete description of the Plan’s provisions. The Plan’s original effective date is January 1, 2017 and amended August 1, 2017, January 1, 2018, March 1, 2018 and amended and restated January 8, 2019 and January 1, 2022. The Plan is a defined contribution 401(k) profit sharing plan, ERISA 404(c) compliant. The Plan sponsor and administrator is American Health Staffing Group, Inc.

Eligibility and Contributions - Eligible employees (21 or older) may enter the Plan after 30 days of service.

Participants may contribute on a tax deferred basis the maximum amount allowed by law up to 100% of their eligible pay or \$22,500 for 2023 and \$20,500 for 2022. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants age 50 or above may make catch-up contributions that exceed the maximum deferred. The maximum for catch-up contributions is \$7,500 for 2023 and \$6,500 for 2022.

The employer will make safe harbor matching contributions as follows:

<u>Employee Contribution</u>	<u>Employer Contribution</u>
0%	0%
1%	1%
2%	2%
3%	3%
4%	3.5%
5% or greater	4%

The employer may make discretionary tiered matching contributions to be determined by the employer. The tiers may be based on the rate of participant’s elective deferrals or years of service.

Vesting - Participants are immediately vested in their contributions. Employer matching contributions vest 100% upon entering the plan.

Retirement - Normal retirement age is age 65. No early retirement provision is provided.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

1. Description of the Plan (continued)

Payment of benefits - Payment of the vested portion of the participant's account at retirement, death, disability or termination will be made in a lump sum. Distributions will be made as soon as feasible following termination of employment. If the vested account balance exceeds \$5,000, the participant must consent to the distribution before it may be made. Automatic distribution without participant consent exists for account balances less than \$5,000.

Loans - Loans are permitted to plan participants. Any participant may apply for a loan from the Plan. A participant must apply for each loan with an application which specifies the amount of the loan desired, the requested duration for the loan and the source of security for the loan. Loans are limited to 50% of the participant's nonforfeitable account balance. The maximum aggregate dollar amount of loans outstanding to any participant may not exceed \$50,000, nor can the loan be less than \$1,000. A participant can only have 1 loan currently outstanding from the Plan. Loans bear interest at the Prime Rate plus 2%.

Hardship distributions - Participants may withdraw money for financial hardship if they satisfy certain conditions including expenses for medical care, costs directly related to the purchase of a principal residence, tuition and related educational fees for the next twelve months of post-secondary education for participant, spouse or dependents. Other financial hardships include withdrawing amounts necessary to prevent eviction from principal residence and expenses for the repair of damage to principal residence that would qualify for the casualty deduction under the Internal Revenue Code. Salary deferrals will be suspended for at least six months after the receipt of a hardship distribution. Hardship distributions can only be made from accounts which are 100% vested.

Forfeitures - Forfeitures may be used to pay plan administrative expenses or to reduce amounts otherwise required to be contributed to the Plan by the employer.

2. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting.

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect: 1) the reported amounts of assets and liabilities, 2) disclosures such as contingencies, and 3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition - The Plan's funds are invested in various registered mutual fund investment options and Fixed accounts offered by Voya Retirement Insurance and Annuity Company ("Voya"). Participants direct their account investments. The Fixed account funds are credited with declared rates of interest and are subject to a minimum rate described in the Plan's contract with Voya. Earnings of the assets invested in registered investment mutual funds are a function of the underlying assets of the individual funds.

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 6 for discussion of fair value measurements.

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

Plan investments – Voya Retirement Insurance and Annuity Company, ("Voya"), Custodian for the Plan, holds and manages all of the Plan's investment assets. Financial information relating to Plan investments included in the accompanying financial statements is based on information provided by the Custodian. That information has not been audited by the Plan's independent auditors. Investments held by a defined-contribution plan are required to be reported at fair value. Fair value of investments in variable investment funds are presented at quoted market values, hierarchy level 1, at December 31, 2023 and 2022. Insurance company general account is stated at contract value, fair value hierarchy level 2, at December 31, 2023 and 2022. Because contract value approximates fair value at December 31, 2023 and 2022, no adjustment is reflected on the Statement of Net Assets Available for Benefits.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Investment Options

Upon enrollment in the Plan, a participant may direct employer and employee contributions into numerous investment options offered by Voya.

Voya Fixed Account
AB Small Cap Growth Port Z
Amer Cent Mid Cap Value Fund R6
American Fund AM Balanced R6
American Funds Euro Pacific R6
American Funds New Perspective R6
Carillon Eagle Mid Cap Growth Fund R6
DFA Global Real Estate Sec Inst
DFA Inflation-Protection Sec Port Inst
DFA US targeted Value Port Inst
Neuberg Brm Lg CP Val F R6
Pioneer Bond Fund K
Vanguard Mid-Cap Index Fund Adm
Vanguard Small-Cap Index Fund Adm
Vanguard Total Stock Market Index Fund Adm
Vanguard U.S. Growth Fund Adm
Voya Global Bond Fund R6
Voya Government Money Market FA
Voya Index Solution Income Portfolio Z
Voya Index Solution 2025 Portfolio Z
Voya Index Solution 2030 Portfolio Z
Voya Index Solution 2035 Portfolio Z
Voya Index Solution 2040 Portfolio Z
Voya Index Solution 2045 Portfolio Z
Voya Index Solution 2050 Portfolio Z
Voya Index Solution 2055 Portfolio Z
Voya Index Solution 2060 Portfolio Z
Voya Index Solution 2065 Portfolio Z

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Payment of benefits - Benefits are recorded when paid.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 or 2022.

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

Risks and Uncertainties - The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

3. Tax Status

The Plan is a pre-qualified Prototype 401(k) plan which meets the requirements of the Internal Revenue Code (IRC). The Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. The Employer has indicated that it will take the necessary steps, if any, to maintain the Plan's qualified status. Therefore, no provision for income taxes has been included in the Plan financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. Tax years 2020 through 2023 remain open to examination.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

4. Party-In-Interest Transactions

Certain Plan investments are invested in funds managed by Voya, the asset Custodian of the Plan. The Plan paid direct compensation of \$131,005 and \$122,368 to Voya, as service provider, during 2023 and 2022, respectively. The Plan paid Gallagher Benefit Services indirect compensation of \$15,000 for each of the years ended 2023 and 2022.

5. Information Prepared And Certified By Voya Retirement Insurance And Annuity Company

	<u>2023</u>	<u>2022</u>
Investments, at fair value:		
Fixed account investment funds	\$ 1,115,022	\$ 961,378
Registered investment company		
mutual funds	19,443,855	12,685,525
Investment income (loss)	2,995,102	(2,219,009)

6. Fair Value Measurements

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

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

Level 2 – Inputs to the valuation methodology include:

Quoted prices for similar assets or liabilities in active markets.

Quoted prices for identical or similar assets or liabilities in inactive markets.

Inputs other than quoted prices that are observable for the asset or liability.

Inputs that are derived principally from or corroborated by observable market data.

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

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

6. Fair Value Measurements, (continued)

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Insurance company pooled separate accounts and mutual funds are valued at the net asset value (NAV) of the shares held by the Plan at year-end. The FASB has issued guidance on estimating fair value when investments are calculated using NAV per share, but do not have a readily determinable fair value. The guidance permits the use of the investments' NAV as a practical expedient to determine fair value.

Units are issued and redeemed daily at the investment's NAV dollar amount per unit. They allow for daily liquidity with no additional days notice required for redemption. There are no unfunded commitments or restrictions on redemption.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

	<u>December 31, 2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Insurance Company General Account	\$ -	\$1,115,022	\$ -	\$ 1,115,022
Registered investment company Mutual Funds	<u>19,443,855</u>	<u>-</u>	<u>-</u>	<u>19,443,855</u>
	<u>\$19,443,855</u>	<u>\$1,115,022</u>	<u>\$ -</u>	<u>\$20,558,877</u>

	<u>December 31, 2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Insurance Company General Account	\$ -	\$961,378	\$ -	\$ 961,378
Registered investment company Mutual Funds	<u>12,685,525</u>	<u>-</u>	<u>-</u>	<u>12,685,525</u>
	<u>\$12,685,525</u>	<u>\$961,378</u>	<u>\$ -</u>	<u>\$13,646,903</u>

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

6. Fair Value Measurements, (continued)

Reconciliation of contracts with unallocated funds:

Balance at January 1, 2023	\$ 961,378
Contributions	215,452
Interest	14,121
Other additions	199,471
Benefit disbursements	(246,222)
Administration charge	(8,472)
Other deductions	<u>(20,706)</u>
Balance at December 31, 2023	<u>\$1,115,022</u>

7. Plan Termination

The Company reserves the right to terminate the Plan at any time subject to the provisions of ERISA. In the event of termination of the Plan, the interests of the participants in the Plan shall be fully vested at the time of termination and the Custodian shall liquidate all assets of the Trust and continue to administer the Trust in accordance with its provisions until all obligations have been satisfied.

8. Subsequent events

Management has evaluated subsequent events through September 30, 2024 which represents the date the financial statements are issued. There are no items which required adjustment in the accompanying financial statements.

SUPPLEMENTAL SCHEDULES

AHSG 401(k) Plan
Item H4i - Schedule of Assets Held for Investment Purposes (Unaudited)
Plan #001
81-3839913
December 31, 2023

(a) (b) Identity of issuer, borrower, lessor, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost (**)	(e) Current Value
* Voya Financial	Voya Fixed Account		\$ 1,115,022
Variable Investment Funds:			
AllianceBernstein	AB Small Cap Growth Port Z		\$ 120,430
American Funds	Amer Cent Mid Cap Value Fund R6		296,882
American Funds	American Funds AM Balanced R6		285,849
American Funds	American Funds EuroPacific R6		1,143,003
American Funds	American Funds New Perspective R6		1,028,060
Carillon	Carillon Eagle Mid Cap Growth R6		121,181
DFA	DFA Global Real Estate Sec Port Inst		256,615
DFA	DFA Inflation-Protection Sec Port Inst		246,806
DFA	DFA US Targeted Value Port Inst		277,393
Newberg	Neuberg Berm Lg Cp Val F R6		380,701
Pioneer	Pioneer Bond Fund K		391,129
Vanguard	Vanguard Mid-Cap Index Fund Adm		468,344
Vanguard	Vanguard Small-Cap Index Fund Adm		349,367
Vanguard	Vanguard Total Stock Market Index Fund Adm		2,979,989
Vanguard	Vanguard U.S. Growth Fund Adm		1,269,349
* Voya Financial	Voya Global Bond Fund R6		203,009
* Voya Financial	Voya Government Money Market FA (Hld Acct)		17,812
* Voya Financial	Voya Index Solution 2025 Portfolio Z		137,518
* Voya Financial	Voya Index Solution 2030 Portfolio Z		530,689
* Voya Financial	Voya Index Solution 2035 Portfolio Z		2,075,209
* Voya Financial	Voya Index Solution 2040 Portfolio Z		1,277,630
* Voya Financial	Voya Index Solution 2045 Portfolio Z		1,559,121
* Voya Financial	Voya Index Solution 2050 Portfolio Z		1,163,741
* Voya Financial	Voya Index Solution 2055 Portfolio Z		1,434,437
* Voya Financial	Voya Index Solution 2060 Portfolio Z		1,258,306
* Voya Financial	Voya Index Solution 2065 Portfolio Z		100,058
* Voya Financial	Voya Index Solution Income Portfolio Z		71,227
			19,443,855
Notes receivable from participants	Participants' Loans 5.25% - 10.5%		274,790
			<u>\$ 20,833,667</u>

* Party-in-interest

**Cost not provided by Investment Custodian

AHSG 401(k) Plan
Item H4i - Schedule of Assets Held for Investment Purposes (Unaudited)
Plan #001
81-3839913
December 31, 2022

(a)	(b) Identity of issuer, borrower, lessor, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost (**)	(e) Current Value
*	Voya Financial	Voya Fixed Account		\$ 961,378
	Variable Investment Funds:			
	AllianceBernstein	AB Small Cap Growth Port Z		\$ 72,679
	American Funds	Amer Cent Mid Cap Value Fund R6		258,819
	American Funds	American Funds AM Balanced R6		226,417
	American Funds	American Funds EuroPacific R6		592,161
	American Funds	American Funds New Perspective R6		719,424
	Carillon	Carillon Eagle Mid Cap Growth R6		130,997
	DFA	DFA Global Real Estate Sec Port Inst		140,297
	DFA	DFA Inflation-Protection Sec Port Inst		225,583
	DFA	DFA US Targeted Value Port Inst		124,795
	Newberg	Neuberg Berm Lg Cp Val F R6		418,905
	Pioneer	Pioneer Bond Fund K		162,137
	Vanguard	Vanguard Mid-Cap Index Fund Adm		321,010
	Vanguard	Vanguard Small-Cap Index Fund Adm		405,365
	Vanguard	Vanguard Total Stock Market Index Fund Adm		1,608,956
	Vanguard	Vanguard U.S. Growth Fund Adm		650,566
*	Voya Financial	Voya Global Bond Fund R6		142,450
*	Voya Financial	Voya Government Money Market FA (Hld Acct)		15,750
*	Voya Financial	Voya Index Solution 2025 Portfolio Z		128,596
*	Voya Financial	Voya Index Solution 2030 Portfolio Z		366,554
*	Voya Financial	Voya Index Solution 2035 Portfolio Z		1,302,999
*	Voya Financial	Voya Index Solution 2040 Portfolio Z		902,553
*	Voya Financial	Voya Index Solution 2045 Portfolio Z		992,477
*	Voya Financial	Voya Index Solution 2050 Portfolio Z		786,818
*	Voya Financial	Voya Index Solution 2055 Portfolio Z		1,046,674
*	Voya Financial	Voya Index Solution 2060 Portfolio Z		808,035
*	Voya Financial	Voya Index Solution 2065 Portfolio Z		66,870
*	Voya Financial	Voya Index Solution Income Portfolio Z		67,638
				12,685,525
	Notes receivable from participants	Participants' Loans 5.25% - 9%		229,689
				<u>\$ 13,876,592</u>

* Party-in-interest

**Cost not provided by Investment Custodian

AHSG 401(k) Plan
Item H4j - Schedule of Reportable Transactions (Unaudited)
Plan #001
81-3839913
December 31, 2023 and 2022

	<u>(C) Purchase Price</u>	<u>(D) Selling Price</u>	<u>(G) Cost of Asset</u>	<u>(H) Value of Asset</u>	<u>(I) Net Gain/Loss</u>
(A) Identity of party involved					
(B) Description of asset					

No reportable transactions - All investment transactions are participant directed.

See accompanying notes and auditor's report.

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
Ahsg 401 (k) Plan
EIN#81-3839913
Plan#001
As Of December 31, 2023

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
AB Small Cap Grw Port Z	Registered Investment Company		\$120,430
AmCen Mid Cap Value Fund R6	Registered Investment Company		\$296,882
American Funds Am Balanced R6	Registered Investment Company		\$285,849
American Funds EuroPacific R6	Registered Investment Company		\$1,143,003
American Funds Nw Prspctv R6	Registered Investment Company		\$1,028,060
Carillon Eagle Mid Cap Grw R6	Registered Investment Company		\$121,181
DFA Global Real Est Sec Pt Ins	Registered Investment Company		\$256,615
DFA Infl-Prot Sec Port Ins	Registered Investment Company		\$246,806
DFA US Targeted VI Port Ins	Registered Investment Company		\$277,393
Neuberg Berm Lg Cp Val F R6	Registered Investment Company		\$380,701
Pioneer Bond Fund K	Registered Investment Company		\$391,129
Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		\$468,344
Vangrd Small-Cap Index Fnd Adm	Registered Investment Company		\$349,367
Vangrd Tot St Mkt Indx Fd Adm	Registered Investment Company		\$2,979,989
Vangrd U.S. Growth Fund Adm	Registered Investment Company		\$1,269,349
* Voya Fixed Account (4450)	Insurance Company General Account		\$1,115,022
* Voya Global Bond Fund R6	Registered Investment Company		\$203,008
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$17,812
* Voya Index Solution 2025 P Z	Registered Investment Company		\$137,518
* Voya Index Solution 2030 P Z	Registered Investment Company		\$530,689
* Voya Index Solution 2035 P Z	Registered Investment Company		\$2,075,209
* Voya Index Solution 2040 P Z	Registered Investment Company		\$1,277,630
* Voya Index Solution 2045 P Z	Registered Investment Company		\$1,559,121
* Voya Index Solution 2050 P Z	Registered Investment Company		\$1,163,741
* Voya Index Solution 2055 P Z	Registered Investment Company		\$1,434,437
* Voya Index Solution 2060 P Z	Registered Investment Company		\$1,258,306
* Voya Index Solution 2065 P Z	Registered Investment Company		\$100,058
* Voya Index Solution Inc P Z	Registered Investment Company		\$71,227
LOAN FUND	Participant Loans - Rates 5.25% to 10.50%		\$274,790
TOTAL			\$20,833,667

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

AHSG 401(k) PLAN

**Financial Statements
Supplemental Schedules
Independent Auditor's Report
December 31, 2023 and 2022**



INDEPENDENT AUDITOR'S REPORT

Trustee and Administrative Committee of
AHSG 401(k) Plan:

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

We have performed audits of the accompanying financial statements of AHSG 401(k) Plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to

be independent of AHS 401(k) 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 for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about AHS 401(k) 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of AHS 401(k) Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AHS 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of assets held for investment as of December 31, 2023 and 2022, and schedule of reportable transactions for the years then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

CPAOKC, PLLC

Oklahoma City, Oklahoma
September 30, 2024

AHSG 401(k) Plan
Statement of Net Assets Available for Benefits
December 31

ASSETS	<u>2023</u>	<u>2022</u>
INVESTMENTS, at fair value - Notes 2, 5, 6		
Fixed account investment funds	\$ 1,115,022	\$ 961,378
Registered investment company mutual funds	<u>19,443,855</u>	<u>12,685,525</u>
Total investments	20,558,877	13,646,903
NOTES RECEIVABLE FROM PARTICIPANTS - Note 1	<u>274,790</u>	<u>229,689</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 20,833,667</u></u>	<u><u>\$ 13,876,592</u></u>

See accompanying notes and auditor's report.

AHSG 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31,

	<u>2023</u>	<u>2022</u>
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 945,798	\$ 861,490
Net gain (loss) from registered investment companies	2,049,304	(3,080,499)
Total investment income (loss) - Note 5	<u>2,995,102</u>	<u>(2,219,009)</u>
Other:		
Participant loan interest	15,650	9,452
Other income (loss)	3,460	(3,259)
Total other	<u>19,110</u>	<u>6,193</u>
Contributions:		
Employer	1,384,883	1,940,951
Participants	3,336,604	4,769,758
Rollovers	1,552,773	926,431
Total contributions	<u>6,274,260</u>	<u>7,637,140</u>
 Total additions	 9,288,472	 5,424,324
 Deductions from net assets attributed to:		
Benefits paid to participants	2,160,317	2,085,182
Corrective distributions	50	6,735
Deemed distributions	33,484	-
Administrative expenses	137,546	126,890
Total deductions	<u>2,331,397</u>	<u>2,218,807</u>
 Increase in net assets available for benefits	 6,957,075	 3,205,517
 Net assets available for benefits:		
Beginning of year	13,876,592	10,671,075
End of year	<u>\$ 20,833,667</u>	<u>\$ 13,876,592</u>

See accompanying notes and auditor's report.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

1. Description of the Plan

The following description of AHSG 401(k) Plan (“the Plan”) provides only general information. Participants should refer to the Plan Agreement or Summary Plan Description for a more complete description of the Plan’s provisions. The Plan’s original effective date is January 1, 2017 and amended August 1, 2017, January 1, 2018, March 1, 2018 and amended and restated January 8, 2019 and January 1, 2022. The Plan is a defined contribution 401(k) profit sharing plan, ERISA 404(c) compliant. The Plan sponsor and administrator is American Health Staffing Group, Inc.

Eligibility and Contributions - Eligible employees (21 or older) may enter the Plan after 30 days of service.

Participants may contribute on a tax deferred basis the maximum amount allowed by law up to 100% of their eligible pay or \$22,500 for 2023 and \$20,500 for 2022. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants age 50 or above may make catch-up contributions that exceed the maximum deferred. The maximum for catch-up contributions is \$7,500 for 2023 and \$6,500 for 2022.

The employer will make safe harbor matching contributions as follows:

<u>Employee Contribution</u>	<u>Employer Contribution</u>
0%	0%
1%	1%
2%	2%
3%	3%
4%	3.5%
5% or greater	4%

The employer may make discretionary tiered matching contributions to be determined by the employer. The tiers may be based on the rate of participant’s elective deferrals or years of service.

Vesting - Participants are immediately vested in their contributions. Employer matching contributions vest 100% upon entering the plan.

Retirement - Normal retirement age is age 65. No early retirement provision is provided.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

1. Description of the Plan (continued)

Payment of benefits - Payment of the vested portion of the participant's account at retirement, death, disability or termination will be made in a lump sum. Distributions will be made as soon as feasible following termination of employment. If the vested account balance exceeds \$5,000, the participant must consent to the distribution before it may be made. Automatic distribution without participant consent exists for account balances less than \$5,000.

Loans - Loans are permitted to plan participants. Any participant may apply for a loan from the Plan. A participant must apply for each loan with an application which specifies the amount of the loan desired, the requested duration for the loan and the source of security for the loan. Loans are limited to 50% of the participant's nonforfeitable account balance. The maximum aggregate dollar amount of loans outstanding to any participant may not exceed \$50,000, nor can the loan be less than \$1,000. A participant can only have 1 loan currently outstanding from the Plan. Loans bear interest at the Prime Rate plus 2%.

Hardship distributions - Participants may withdraw money for financial hardship if they satisfy certain conditions including expenses for medical care, costs directly related to the purchase of a principal residence, tuition and related educational fees for the next twelve months of post-secondary education for participant, spouse or dependents. Other financial hardships include withdrawing amounts necessary to prevent eviction from principal residence and expenses for the repair of damage to principal residence that would qualify for the casualty deduction under the Internal Revenue Code. Salary deferrals will be suspended for at least six months after the receipt of a hardship distribution. Hardship distributions can only be made from accounts which are 100% vested.

Forfeitures - Forfeitures may be used to pay plan administrative expenses or to reduce amounts otherwise required to be contributed to the Plan by the employer.

2. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting.

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect: 1) the reported amounts of assets and liabilities, 2) disclosures such as contingencies, and 3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition - The Plan's funds are invested in various registered mutual fund investment options and Fixed accounts offered by Voya Retirement Insurance and Annuity Company ("Voya"). Participants direct their account investments. The Fixed account funds are credited with declared rates of interest and are subject to a minimum rate described in the Plan's contract with Voya. Earnings of the assets invested in registered investment mutual funds are a function of the underlying assets of the individual funds.

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 6 for discussion of fair value measurements.

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

Plan investments – Voya Retirement Insurance and Annuity Company, ("Voya"), Custodian for the Plan, holds and manages all of the Plan's investment assets. Financial information relating to Plan investments included in the accompanying financial statements is based on information provided by the Custodian. That information has not been audited by the Plan's independent auditors. Investments held by a defined-contribution plan are required to be reported at fair value. Fair value of investments in variable investment funds are presented at quoted market values, hierarchy level 1, at December 31, 2023 and 2022. Insurance company general account is stated at contract value, fair value hierarchy level 2, at December 31, 2023 and 2022. Because contract value approximates fair value at December 31, 2023 and 2022, no adjustment is reflected on the Statement of Net Assets Available for Benefits.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Investment Options

Upon enrollment in the Plan, a participant may direct employer and employee contributions into numerous investment options offered by Voya.

Voya Fixed Account
AB Small Cap Growth Port Z
Amer Cent Mid Cap Value Fund R6
American Fund AM Balanced R6
American Funds Euro Pacific R6
American Funds New Perspective R6
Carillon Eagle Mid Cap Growth Fund R6
DFA Global Real Estate Sec Inst
DFA Inflation-Protection Sec Port Inst
DFA US targeted Value Port Inst
Neuberg Brm Lg CP Val F R6
Pioneer Bond Fund K
Vanguard Mid-Cap Index Fund Adm
Vanguard Small-Cap Index Fund Adm
Vanguard Total Stock Market Index Fund Adm
Vanguard U.S. Growth Fund Adm
Voya Global Bond Fund R6
Voya Government Money Market FA
Voya Index Solution Income Portfolio Z
Voya Index Solution 2025 Portfolio Z
Voya Index Solution 2030 Portfolio Z
Voya Index Solution 2035 Portfolio Z
Voya Index Solution 2040 Portfolio Z
Voya Index Solution 2045 Portfolio Z
Voya Index Solution 2050 Portfolio Z
Voya Index Solution 2055 Portfolio Z
Voya Index Solution 2060 Portfolio Z
Voya Index Solution 2065 Portfolio Z

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Payment of benefits - Benefits are recorded when paid.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 or 2022.

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

Risks and Uncertainties - The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

3. Tax Status

The Plan is a pre-qualified Prototype 401(k) plan which meets the requirements of the Internal Revenue Code (IRC). The Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. The Employer has indicated that it will take the necessary steps, if any, to maintain the Plan's qualified status. Therefore, no provision for income taxes has been included in the Plan financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. Tax years 2020 through 2023 remain open to examination.

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

4. Party-In-Interest Transactions

Certain Plan investments are invested in funds managed by Voya, the asset Custodian of the Plan. The Plan paid direct compensation of \$131,005 and \$122,368 to Voya, as service provider, during 2023 and 2022, respectively. The Plan paid Gallagher Benefit Services indirect compensation of \$15,000 for each of the years ended 2023 and 2022.

5. Information Prepared And Certified By Voya Retirement Insurance And Annuity Company

	<u>2023</u>	<u>2022</u>
Investments, at fair value:		
Fixed account investment funds	\$ 1,115,022	\$ 961,378
Registered investment company		
mutual funds	19,443,855	12,685,525
Investment income (loss)	2,995,102	(2,219,009)

6. Fair Value Measurements

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

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

Level 2 – Inputs to the valuation methodology include:

Quoted prices for similar assets or liabilities in active markets.

Quoted prices for identical or similar assets or liabilities in inactive markets.

Inputs other than quoted prices that are observable for the asset or liability.

Inputs that are derived principally from or corroborated by observable market data.

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

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

6. Fair Value Measurements, (continued)

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Insurance company pooled separate accounts and mutual funds are valued at the net asset value (NAV) of the shares held by the Plan at year-end. The FASB has issued guidance on estimating fair value when investments are calculated using NAV per share, but do not have a readily determinable fair value. The guidance permits the use of the investments' NAV as a practical expedient to determine fair value.

Units are issued and redeemed daily at the investment's NAV dollar amount per unit. They allow for daily liquidity with no additional days notice required for redemption. There are no unfunded commitments or restrictions on redemption.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

	<u>December 31, 2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Insurance Company General Account	\$ -	\$1,115,022	\$ -	\$ 1,115,022
Registered investment company Mutual Funds	<u>19,443,855</u>	<u>-</u>	<u>-</u>	<u>19,443,855</u>
	<u>\$19,443,855</u>	<u>\$1,115,022</u>	<u>\$ -</u>	<u>\$20,558,877</u>

	<u>December 31, 2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Insurance Company General Account	\$ -	\$961,378	\$ -	\$ 961,378
Registered investment company Mutual Funds	<u>12,685,525</u>	<u>-</u>	<u>-</u>	<u>12,685,525</u>
	<u>\$12,685,525</u>	<u>\$961,378</u>	<u>\$ -</u>	<u>\$13,646,903</u>

AHSG 401 (k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022

6. Fair Value Measurements, (continued)

Reconciliation of contracts with unallocated funds:

Balance at January 1, 2023	\$ 961,378
Contributions	215,452
Interest	14,121
Other additions	199,471
Benefit disbursements	(246,222)
Administration charge	(8,472)
Other deductions	<u>(20,706)</u>
Balance at December 31, 2023	<u>\$1,115,022</u>

7. Plan Termination

The Company reserves the right to terminate the Plan at any time subject to the provisions of ERISA. In the event of termination of the Plan, the interests of the participants in the Plan shall be fully vested at the time of termination and the Custodian shall liquidate all assets of the Trust and continue to administer the Trust in accordance with its provisions until all obligations have been satisfied.

8. Subsequent events

Management has evaluated subsequent events through September 30, 2024 which represents the date the financial statements are issued. There are no items which required adjustment in the accompanying financial statements.

SUPPLEMENTAL SCHEDULES

AHSG 401(k) Plan
Item H4i - Schedule of Assets Held for Investment Purposes (Unaudited)
Plan #001
81-3839913
December 31, 2023

(a) (b) Identity of issuer, borrower, lessor, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost (**)	(e) Current Value
* Voya Financial	Voya Fixed Account		\$ 1,115,022
Variable Investment Funds:			
AllianceBernstein	AB Small Cap Growth Port Z		\$ 120,430
American Funds	Amer Cent Mid Cap Value Fund R6		296,882
American Funds	American Funds AM Balanced R6		285,849
American Funds	American Funds EuroPacific R6		1,143,003
American Funds	American Funds New Perspective R6		1,028,060
Carillon	Carillon Eagle Mid Cap Growth R6		121,181
DFA	DFA Global Real Estate Sec Port Inst		256,615
DFA	DFA Inflation-Protection Sec Port Inst		246,806
DFA	DFA US Targeted Value Port Inst		277,393
Newberg	Neuberg Berm Lg Cp Val F R6		380,701
Pioneer	Pioneer Bond Fund K		391,129
Vanguard	Vanguard Mid-Cap Index Fund Adm		468,344
Vanguard	Vanguard Small-Cap Index Fund Adm		349,367
Vanguard	Vanguard Total Stock Market Index Fund Adm		2,979,989
Vanguard	Vanguard U.S. Growth Fund Adm		1,269,349
* Voya Financial	Voya Global Bond Fund R6		203,009
* Voya Financial	Voya Government Money Market FA (Hld Acct)		17,812
* Voya Financial	Voya Index Solution 2025 Portfolio Z		137,518
* Voya Financial	Voya Index Solution 2030 Portfolio Z		530,689
* Voya Financial	Voya Index Solution 2035 Portfolio Z		2,075,209
* Voya Financial	Voya Index Solution 2040 Portfolio Z		1,277,630
* Voya Financial	Voya Index Solution 2045 Portfolio Z		1,559,121
* Voya Financial	Voya Index Solution 2050 Portfolio Z		1,163,741
* Voya Financial	Voya Index Solution 2055 Portfolio Z		1,434,437
* Voya Financial	Voya Index Solution 2060 Portfolio Z		1,258,306
* Voya Financial	Voya Index Solution 2065 Portfolio Z		100,058
* Voya Financial	Voya Index Solution Income Portfolio Z		71,227
			19,443,855
Notes receivable from participants	Participants' Loans 5.25% - 10.5%		274,790
			<u>\$ 20,833,667</u>

* Party-in-interest

**Cost not provided by Investment Custodian

AHSG 401(k) Plan
Item H4i - Schedule of Assets Held for Investment Purposes (Unaudited)
Plan #001
81-3839913
December 31, 2022

(a)	(b) Identity of issuer, borrower, lessor, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost (**)	(e) Current Value
*	Voya Financial	Voya Fixed Account		\$ 961,378
	Variable Investment Funds:			
	AllianceBernstein	AB Small Cap Growth Port Z		\$ 72,679
	American Funds	Amer Cent Mid Cap Value Fund R6		258,819
	American Funds	American Funds AM Balanced R6		226,417
	American Funds	American Funds EuroPacific R6		592,161
	American Funds	American Funds New Perspective R6		719,424
	Carillon	Carillon Eagle Mid Cap Growth R6		130,997
	DFA	DFA Global Real Estate Sec Port Inst		140,297
	DFA	DFA Inflation-Protection Sec Port Inst		225,583
	DFA	DFA US Targeted Value Port Inst		124,795
	Newberg	Neuberg Berm Lg Cp Val F R6		418,905
	Pioneer	Pioneer Bond Fund K		162,137
	Vanguard	Vanguard Mid-Cap Index Fund Adm		321,010
	Vanguard	Vanguard Small-Cap Index Fund Adm		405,365
	Vanguard	Vanguard Total Stock Market Index Fund Adm		1,608,956
	Vanguard	Vanguard U.S. Growth Fund Adm		650,566
*	Voya Financial	Voya Global Bond Fund R6		142,450
*	Voya Financial	Voya Government Money Market FA (Hld Acct)		15,750
*	Voya Financial	Voya Index Solution 2025 Portfolio Z		128,596
*	Voya Financial	Voya Index Solution 2030 Portfolio Z		366,554
*	Voya Financial	Voya Index Solution 2035 Portfolio Z		1,302,999
*	Voya Financial	Voya Index Solution 2040 Portfolio Z		902,553
*	Voya Financial	Voya Index Solution 2045 Portfolio Z		992,477
*	Voya Financial	Voya Index Solution 2050 Portfolio Z		786,818
*	Voya Financial	Voya Index Solution 2055 Portfolio Z		1,046,674
*	Voya Financial	Voya Index Solution 2060 Portfolio Z		808,035
*	Voya Financial	Voya Index Solution 2065 Portfolio Z		66,870
*	Voya Financial	Voya Index Solution Income Portfolio Z		67,638
				12,685,525
	Notes receivable from participants	Participants' Loans 5.25% - 9%		229,689
				<u>\$ 13,876,592</u>

* Party-in-interest

**Cost not provided by Investment Custodian

AHSG 401(k) Plan
Item H4j - Schedule of Reportable Transactions (Unaudited)
Plan #001
81-3839913
December 31, 2023 and 2022

	(C) Purchase Price	(D) Selling Price	(G) Cost of Asset	(H) Value of Asset	(I) Net Gain/Loss
(A) Identity of party involved					
(B) Description of asset					

No reportable transactions - All investment transactions are participant directed.

See accompanying notes and auditor's report.