

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 SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/2002
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) SRG OPERATING, INC. SENIOR RESOURCE GROUP 500 STEVENS AVENUE SUITE 100 SOLANA BEACH, CA 92075	2b Employer Identification Number (EIN) 91-2160583 2c Plan Sponsor's telephone number 858-792-9300 2d Business code (see instructions) 531390

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.	10/11/2024	TARA LAWRENCE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 2624
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) 1870 6a(2) 1927 6b 113 6c 1681 6d 3721 6e 0 6f 3721 6g(1) 2387 6g(2) 3588 6h 584
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 2S 2T 3D 3H

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

9a Plan funding arrangement (check all that apply) (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 SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SRG OPERATING, INC.	D Employer Identification Number (EIN) 91-2160583	

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
EMPOWER ANNUITY INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	507130-01	92	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	0
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	324555

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 ▶**b** Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions.....

7c(6)**d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions.....

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

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 SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SRG OPERATING, INC.	D Employer Identification Number (EIN) 91-2160583

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).....

No

Yes

☒
- 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

(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)

ADMINISTRATIVE FIDUCIARY SERVICES

10777 NORTHWEST FWY
STE 440
HOUSTON, TX 77092

(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	OTHER	92627	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

LING & BOUMAN CPAS LLP

4666 MURPHY CANYON RD
STE 130
SAN DIEGO, CA 92123

(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	OTHER	14100	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

NFP RETIREMENT INC

120 VANTIS
STE 400
ALISO VIEJO, CA 92656

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	46611	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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)

NOVA 401(K) ASSOCIATES

10777 NORTHWEST FREEWAY
STE 440
HOUSTON, TX 77092

20-1181458

(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?
13	CONTRACT ADMIN	38861	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	7955	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	69797	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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)

ACCELERATE INVESTMENT ADVISORS LLC

120 VANTIS DR
STE 330
ALISO VIEJO, CA 92656

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	28856	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

(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?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(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?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN	B Three-digit plan number (PN)	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SRG OPERATING, INC.	D Employer Identification Number (EIN) 91-2160583	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE VALUE FUND FEE CLASS II		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 85-4031707-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1304885
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2035		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126263-567	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3897035
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2045		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126265-569	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2812416
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH II		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126247-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 430668
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2020		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126260-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2033673
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2055		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126267-571	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2030143
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2030		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126262-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5734821

a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2050		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126266-570	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2230801
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2025		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126261-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4249492
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2065		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-7275308-777	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 571198
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROWTH FUND II FEE CLASS		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4139848-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 298999
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2010		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126290-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 229130
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2060		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126268-572	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1261154
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2015		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126259-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 380628
a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY TRST AMERICAN FUNDS 2040		
b Name of sponsor of entity listed in (a): GREAT GRAY		
c EIN-PN 38-4126264-568	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3122015
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA DIVIDEND VALUE FUND		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-785	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3582
a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL GROUP EUROPACIFIC GROWTH SA		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 320973

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SRG OPERATING, INC.	D Employer Identification Number (EIN) 91-2160583	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		0
(2) Participant contributions	1b(2)		0
(3) Other	1b(3)		0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	427052	395861
(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)	68303	53709
(9) Value of interest in common/collective trusts	1c(9)	398897	324555
(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)	27383245	33197703
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	28277497	33971828
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		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	28277497	33971828

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)	1444494	
(B) Participants	2a(1)(B)	3932983	
(C) Others (including rollovers)	2a(1)(C)	406060	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5783537
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3690	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3690
(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)	107456	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		107456
(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)		4193382
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		10088065

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4039494	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4039494
f Corrective distributions (see instructions)	2f		53415
g Certain deemed distributions of participant loans (see instructions)	2g		2018
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	298807	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		298807
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4393734

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5694331
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: **LING & BOUMAN CPA'S LLP**

(2) EIN: **81-4590836**

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.)	☒	☐	90554
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?	☒	☐	50000000
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.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SRG OPERATING, INC.		D Employer Identification Number (EIN) 91-2160583
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-0467907		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2023 v. 230707		

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702830A.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN
FINANCIAL STATEMENTS,
SUPPLEMENTAL SCHEDULES
AND INDEPENDENT AUDITOR'S REPORT
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

4669 Murphy Canyon Road
Suite 130
San Diego, CA 92123

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SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT	1 - 4
------------------------------	-------

FINANCIAL STATEMENTS	
Statements of net assets available for plan benefits	5
Statements of changes in net assets available for plan benefits	6
Notes to financial statements	7 - 17

SUPPLEMENTAL SCHEDULES	
Schedule 4i - Schedules of assets (held at year end)	19 - 20
Schedule 4a - Schedules of delinquent participant transactions	21 - 22

LING & BOUMAN, LLP
Certified Public Accountants
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San Diego, California 92123
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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee of
the Senior Resource Group 401(K) Retirement Plan

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

We have performed audits of the accompanying financial statements of Senior Resource Group 401(K) Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Senior Resource Group 401(k) Retirement 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, and for the year ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 Senior Resource Group 401(K) Retirement Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Senior Resource Group 401(K) Retirement 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 Senior Resource Group 401(K) Retirement 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 Senior Resource Group 401(K) Retirement 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 Schedule H, Line 4i – Schedule of Assets as of December 31, 2023 and 2022 and Schedule H, Line 4a – Schedules of Delinquent Participant Transactions for the years ended December 31, 2023 and 2022 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).

Ling & Bourman, LLP

San Diego, California
October 8, 2024

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Participant Directed Investments, at fair value		
Money Market	\$ 395,861	\$ 1,034,167
Common Collective Trust	29,282,172	429,388
Stable Value Fund	909,024	369,509
Variable Annuities	324,555	-
Mutual Funds	2,775,404	25,996,199
Bond Funds	231,103	379,931
Total Investments	<u>33,918,119</u>	<u>28,209,194</u>
Receivables		
Employee Contributions	-	4,709
Employer Contributions	-	2,114
Notes Receivable from Participants	53,709	68,303
Total Receivables	<u>53,709</u>	<u>75,126</u>
Total Assets	33,971,828	28,284,320
LIABILITIES		
Accrued Corrective Distributions	<u>28,767</u>	<u>60,825</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u>\$ 33,943,061</u>	<u>\$ 28,223,495</u>

See notes to financial statements.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS		
Investment Income		
Net appreciation (depreciation) in fair value of investments	\$ 4,193,421	\$ (7,078,819)
Interest and Dividends	107,456	1,313,658
Total Investment Income (loss)	<u>4,300,877</u>	<u>(5,765,161)</u>
Interest on Notes receivable from participants	<u>3,986</u>	<u>5,053</u>
Contributions		
Employee Contributions	3,928,274	4,330,611
Employer Contributions	1,441,983	1,668,979
Other Employer Contributions	397	857
Employee Rollover Contributions	<u>406,060</u>	<u>376,384</u>
Total Contributions	<u>5,776,714</u>	<u>6,376,831</u>
TOTAL ADDITIONS	<u>10,081,577</u>	<u>616,723</u>
DEDUCTIONS		
Benefits paid to participants	4,034,437	7,672,836
Corrective distributions	28,767	60,825
Administrative fees	<u>298,807</u>	<u>415,081</u>
TOTAL DEDUCTIONS	<u>4,362,011</u>	<u>8,148,742</u>
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	5,719,566	(7,532,019)
NET ASSETS AVAILABLE FOR PLAN BENEFITS:		
Beginning of Year	<u>28,223,495</u>	<u>35,755,514</u>
End of Year	<u><u>\$ 33,943,061</u></u>	<u><u>\$ 28,223,495</u></u>

See notes to financial statements.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Note 1 – Description of Plan

The following description of the Senior Resource Group (“Company” or “SRG”) 401(K) Retirement Plan (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was formed effective January 1, 2002 and is a defined contribution plan covering all employees of the Company who have three months of service and are age twenty-one or older.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”) and has been amended as needed to comply with the provisions of Internal Revenue Code (“IRC”) and ERISA legislation to maintain its qualified plan status. The Plan has, or is in the process of implementing the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) which was signed into law on March 27, 2020 as well as the Setting Every Community Up for Retirement Enhancement Act (the “SECURE Act”) which was signed into law on December 19, 2019, effective January 1, 2020.

The Plan is a single employer Plan that is a member of a controlled group of Plans sponsored by Senior Resource Group (“SRG”), a related entity, and its subsidiaries.

Plan Administration

The Company is the trustee and Plan administrator of the Plan. The Company has entered into a contract with Empower Trust Company, LLC (“Empower Trust”), the Plan custodian, to maintain the investments and contributions of the Plan. The Plan recordkeeping is completed by Empower Retirement (“Empower”). Administrative Fiduciary Services (“AFS”) serves as the Plan fiduciary managing day to day operations of the plan and Nova 401(K) Associates (“Nova”) is the Third Party Administrator for the Plan. Nova prepares and maintains the plan document, completes annual compliance testing and filings including Form 5500.

Contributions

Each year, non-highly compensated employees may contribute up to 90% of pretax annual compensation and highly compensated employees up to 6% of pretax compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The plan also allows participants to make Roth (after tax) contributions.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

The Company may contribute a discretionary percentage, as determined by the employer, of the participants' salary reduction. The Company matched 50% of the first 4% of employee compensation deferred, plus 25% of the next 2% of employee compensation deferred in 2023 and 2022. The employer also matches employee catch up contributions.

The company uses auto enrollment for all employees at a 4% withholding rate with auto escalation of 1% per year up to 6%.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and (b) Plan earnings, and may be charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions. The Company's matching contribution and earnings on the matching contribution are vested based upon the following schedule:

<u>Years of Service</u>	<u>Vested %</u>
1	20%
2	40%
3	60%
4	80%
5	100%

The Plan recognizes service years with predecessor Company employers in calculating vesting percentages. The extent of service years recognized is dependent upon at which Company operating community the participant was employed, as fully defined in the Plan document.

Investment Funds

The Plan funds are invested under a Contract ("Contract") administered by Empower whereby upon enrollment in the Plan, a participant may direct contributions in any of the different investment choices offered. The Contract offers a general account (money

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

market) plus various mutual fund accounts offered via American Funds and other investment funds, which provide participants with a wide variety of investment options.

Investments funds are Participant directed wherein participants may change their investment elections, transfer existing account balances, and obtain information regarding their investments via online access on a daily basis.

Empower assesses an operating expense fee and a contract fee, which are withdrawn directly from the Plan assets.

Notes Receivable from Participants

The Plan allows participant loans for which all participant loans must be a minimum of \$1,000. All loans are secured by the balance in the participant's account and generally must be repaid in five years. All loans bear interest at prime rate plus 1%, as defined. At December 31, 2023 and 2022, employee loans outstanding totaled \$53,709 and \$68,303, respectively.

Payment of Benefits

On termination of service, disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest.

Forfeited Accounts

At December 31, 2023 and 2022 there was a balance in the forfeited non-vested account of \$395,861 and \$427,052, respectively. This account, at the Company's discretion, may be used to offset employer contributions and/or pay administrative fees of the Plan. Forfeitures used to offset administrative expenses totaled \$107,971 and \$397,933 in 2023 and 2022, respectively.

Corrective Distributions

In order to comply with the contribution limitations of Code Sections 401(k) and 415, the Plan from year to year will refund amounts to certain employees in order to be in compliance with the non-discrimination requirements of the Plan. Corrective distributions refunded to Plan participants in 2024 and 2023 totaled \$28,767 and \$60,825, respectively, which were accrued at December 31, 2023 and 2022.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Administrative Expenses

The Company has elected to pay certain administrative expenses of the Plan. For the Plan year 2023, no administrative expenses were paid by the Company. In 2022, these administrative expenses paid for by the Company totaled approximately \$250.

Note 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 the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Notes Receivable from Participants

Loans to participants are reported at their unpaid principle balances plus any accrued but unpaid interest. No allowance for doubtful accounts is required as loans are secured by the participants account. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced and the delinquent participant note receivable is recorded as a benefit payment (commonly referred to as a deemed distribution) based upon the terms of the Plan document. Included in benefits paid to participants were deemed distributions of \$6,567 and \$12,042 in 2023 and 2022, respectively.

Investment Valuation

The Plan's 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 4 for discussion of fair value measurements.

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

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Payment of Benefits

Benefits are recorded when paid. Benefits due to terminated employees are not an obligation of the Plan until requested by the employee. Net assets available for Plan benefits may contain amounts allocated to accounts of persons who have withdrawn from participation in the earnings and operations of the Plan and have requested distributions at December 31, 2023 and 2022. Benefits due to be paid out per participant requested distribution totaled \$10,016 at December 31, 2023. There were no benefits due to be paid out at December 31, 2022.

Reclassifications

Certain reclassifications have been made to the 2022 financial statements to conform to the 2023 financial statement presentation.

Date of Management Review and Subsequent Events

Subsequent events were evaluated through October 8, 2024, which is the date the financial statements were available to be issued.

Note 3 – Information Prepared and Certified by Trustee

The financial information included in the Plan's financial statements as it relates to investments assets, investment transactions, investment income, notes receivable from participants and the supplemental schedule of assets held at the end of the year have been derived from information certified as complete and accurate by Empower Trust formerly known as Great West for 2023 and 2022. This information was not audited, in accordance with the Plan Administrators Instructions and as permitted by Section 29 CFR 2520.103-8 of the Departments of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Note 4 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted market process for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Certain variable annuities are measured at fair value using Level 2 inputs. No Level 3 inputs were available for this Plan.

Level 1 Fair Value Measurements

The fair values of money market funds, mutual funds and bond funds are based on the closing price reported in the active market where the individual securities are traded, when available.

Level 2 Fair Value Measurements – Variable Annuities

The variable annuities are based upon prices/units for variable annuity investment options which are calculated daily by the annuity provider according to the methods described in the annuity contract.

Common Collective Trust

The Common Collective Trusts are a collective investment trust with the primary objective of the fund is to seek the preservation of principal while investing in actively managed highly diversified portfolio of investment grade, fixed and floating rate securities. Due to the various unique investments that may be allowed in the collective trust fund this fund is valued at Net Asset Value (“NAV”). The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value and are not categorized in the Fair Value Hierarchy.

Stable Value Fund

The Stable Value Fund’s primary objective is to preserve principal and achieve high current income through a diversified portfolio of high-quality investment contracts. Due to the various unique investments that may be allowed in the collective trust fund this fund is valued at Net Asset Value (“NAV”). The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

the fund will sell the investment for an amount different from the reported net asset value and are not categorized in the Fair Value Hierarchy.

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

	Fair Value Measurements Using:		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
<u>December 31, 2023</u>			
Money Market	\$ 395,861	\$ -	\$ 395,861
Mutual Funds	2,775,404	-	2,775,404
Variable Annuities	-	324,555	324,555
Bond Funds	<u>231,103</u>	<u>-</u>	<u>231,103</u>
Total assets in the fair value hierarchy	3,402,368	324,555	3,726,923
Investments measured at net asset value*	N/A	N/A	30,191,196
Total	<u>\$ 3,402,368</u>	<u>\$ 324,555</u>	<u>\$ 33,918,119</u>
<u>December 31, 2022</u>			
Money Market	\$ 1,034,167	\$ -	\$ 1,034,167
Mutual Funds	25,996,199	-	25,996,199
Bond Funds	<u>379,931</u>	<u>-</u>	<u>379,931</u>
Total assets in the fair value hierarchy	27,410,297	-	27,410,297
Investments measured at net asset value*	N/A	N/A	798,897
Total	<u>\$ 27,410,297</u>	<u>\$ -</u>	<u>\$ 28,209,194</u>

*In accordance with ASC Subtopic 820-10, certain investments that were measured at NAV have not been classified in the fair value hierarchy. The Plan's Net Asset Value practical expedient funds are composed of Common Collective Trust funds and a Stable

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Value fund, which have no unfunded commitments, are measured daily and may be redeemed daily with no restriction related to the redemption notice period.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended December 31, 2023 and 2022 are reported in net appreciation in fair value of investments.

Note 5 – Parties in Interest

Certain Plan investments are invested in mutual funds managed by Empower Trust. Empower works in collaboration with Empower Trust, therefore, these transactions qualified as parties-in-interest.

Note 6 – Plan Termination

Although it has not expressed any interest to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

Note 7 – Delinquent Payment of Participant Contributions

The Company inadvertently failed to transmit participant contributions to the Plan within the required timeframe totaling \$5,021, \$85,533, \$47,954, \$33,129 and \$10,444 in 2023, 2022, 2021, 2020 and 2019, respectively. The 2023 late contributions are expected to be fully corrected outside of the Voluntary Fiduciary Correction Program (“VFCP”) and any lost earnings restored in 2024. The 2022 late contributions were fully corrected outside of the VFCP in 2023 and lost participant earnings of \$397 were restored to the participants. The late contributions for 2021, 2020 and 2019 were corrected outside of the VFCP in 2022 and lost participant earnings were restored to participants.

Note 8 – Missed Deferral Opportunity

The Company discovered in late 2021 that the date of hire information for rehired employees was not automatically feeding into the plan correctly. It has been determined that this affects approximately 25-30 employees. The Company is working on calculating the missed employer contribution for those employees which will be remitted to the plan as soon as possible. The dollar amount of this error has not yet been calculated but is

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

estimated to be immaterial. The Company has three years from the start of the plan year after the missed deferral opportunity to correct this, which would be the 2024 plan year.

Note 9 – Tax Status

The Plan is a Prototype Plan sponsored by Empower. This Prototype Plan received a determination letter from the Internal Revenue Service (“IRS”) that the Plan is designed in accordance with applicable sections of the IRC. The Plan has not requested a separate determination letter from the IRS concerning the Plan’s tax status. The Plan administrator believes the Plan is designed and currently being operated in compliance with applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statement.

Accounting principles generally accepted in the United States of America require the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has determined that there are no uncertain tax positions taken or expected to be taken. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax period in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2020.

Note 10 – Risks and Uncertainties

The Plan provides for investments in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the various risk factors in the near term could materially affect participants’ account balances and the amounts reported in the financial statements.

Participants may invest in certain mutual fund accounts that invest in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those securities of comparable U.S. companies.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Note 11 – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for Plan benefits per Form 5500 to the financial statements at December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Net assets available for Plan benefits per Form 5500	\$33,971,828	\$28,277,497
Contributions Receivable	-	6,823
Corrective Distributions	<u>(28,767)</u>	<u>(60,825)</u>
Net assets available for Plan benefits per the financial statements	<u>\$33,943,061</u>	<u>\$ 28,223,495</u>

The following is a reconciliation of net increase in net assets available for Plan benefits per Form 5500 to the financial statements at December 31, 2023 and 2022 to Schedule H:

	<u>2023</u>	<u>2022</u>
Net increase (decrease) in net assets available for Plan benefits per Schedule H of Form 5500	\$5,694,331	\$ (7,474,850)
Add: Contributions receivable at December 31, 2023 and 2022	-	6,823
Less: Corrective distributions at December 31, 2023 and 2022	(28,767)	(60,825)
Less: Contributions receivable at December 31, 2022 and 2021	(6,823)	(3,347)
Add: Corrective distributions at December 31, 2022 and 2021	<u>60,825</u>	<u>180</u>
Net increase in net assets available for Plan benefits per the financial statements	<u>\$ 5,719,566</u>	<u>\$(7,532,019)</u>

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Note 12 –Partial Plan Termination and subsequent

Between April and August 2022 the Company discontinued management of thirteen properties. This triggered a potential partial plan termination and those employees affected become 100% vested. The Company is in the process of reinstating forfeited amounts and lost earnings to employees who were affected by the partial plan termination. It is expected that funds will be fully restored by December 31, 2024 to the employees affected by the partial plan termination.

SUPPLEMENTAL
SCHEDULES

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN
EIN: 91-2160583 Plan Number: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market:			
	American Funds	Money Market Fund		\$ 395,861
	Common Collective Trust:			
	Great Gray Trust	American Funds 2010		\$ 229,130
	Great Gray Trust	American Funds 2015		380,628
	Great Gray Trust	American Funds 2020		2,033,673
	Great Gray Trust	American Funds 2025		4,249,492
	Great Gray Trust	American Funds 2030		5,734,821
	Great Gray Trust	American Funds 2035		3,897,035
	Great Gray Trust	American Funds 2040		3,122,015
	Great Gray Trust	American Funds 2045		2,812,416
	Great Gray Trust	American Funds 2050		2,230,801
	Great Gray Trust	American Funds 2055		2,030,143
	Great Gray Trust	American Funds 2060		1,261,154
*		American Funds 2065		571,198
*		Mid Cap Growth II		430,668
		Large Cap Growth Fund II Fee Class R1		298,998
				<u>\$ 29,282,172</u>
*	Stable Value Fund	Stable Value Fund		<u>\$ 909,024</u>
	Variable Annuities:			
	Colombia	Dividend Value Fund		\$ 3,582
	Capital Group	Europacific Growth Fund		320,973
				<u>\$ 324,555</u>
	Mutual Funds:			
	American Funds	New Perspective		\$ 254,252
	American Funds	New World Fund		77,735
	American Funds	SmallCap World Fund R5		-
	Columbia	Dividend Income		-
	Cohen & Steers	Real Estate Securities		73,016
	Columbia	Small Cap Growth A		449,901
	Vanguard	Midcap Index		213,728
	Vanguard	Small Cap Index		236,676
	Vanguard	Small Cap Value		118,891
	Vanguard	International		4,604
	Vanguard	500 Index		1,040,978
	American Funds	US Government Sec		144,192
	Pimco	Income		64,807
	Wells Fargo	Spec MD Cap Value		96,624
	Total Mutual Funds			<u>\$ 2,775,404</u>
	Bond Funds:			
	JP Morgan	Core Bond		\$ 57,994
	American Funds	Balanced Fund		173,109
	Total Bond Funds			<u>\$ 231,103</u>
	Total			<u>\$ 33,918,119</u>
	Participant Loans	5.25% -10.50%		<u>\$ 53,709</u>

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

See notes to financial statements.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN
EIN: 91-2160583 Plan Number: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market:			
	American Funds	US Govt Money market		\$ 607,115
	American Funds	Money Market Fund		427,052
				<u>\$ 1,034,167</u>
*	Common Collective Trust:	Large Cap Growth		\$ 211,140
		MidCap Growth		218,248
				<u>\$ 429,388</u>
*	Stable Value Fund	Stable Value Fund		<u>\$ 369,509</u>
	Mutual Funds:			
	American Funds	Europacific Growth Fd R5		\$ 290,156
	American Funds	New Perspective		119,621
	American Funds	New World Fund		46,103
	American Funds	SmallCap World Fund R5		51,454
	Columbia	Dividend Income		91,104
	Cohen & Steers	Real Estate Securities		115,834
	Columbia	Small Cap growth A		333,503
	Vanguard	Midcap Index		203,696
	Vanguard	Small Cap Index		192,567
	Vanguard	Small Cap Value		98,926
	Vanguard	International		79,984
	Vanguard	500 Index		680,865
	American Funds	US Government Sec		75,312
	Pimco	Income		54,333
	American Funds	2010 Target Date Fund R5		225,849
	American Funds	2015 Target Date Fund R5		435,057
	American Funds	2020 Target Date Fund R5		2,068,320
	American Funds	2025 Target Date Fund R5		3,884,700
	American Funds	2030 Target Date Fund R5		4,942,760
	American Funds	2035 Target Date Fund R5		3,009,921
	American Funds	2040 Target Date Fund R5		2,458,177
	American Funds	2045 Target Date Fund R5		2,211,507
	American Funds	2050 Target Date Fund R5		1,680,840
	American Funds	2055 Target Date Fund R5		1,431,879
	American Funds	2060 Target Date Fund R5		1,197,138
	Wells Fargo	Spec MD Cap Value		16,593
	Total Mutual Funds			<u>\$ 25,996,199</u>
	Bond Funds:			
	Western	Asset Core Plus Bond Fund		\$ 120,412
	American Funds	Balanced Fund		259,519
	Total Bond Funds			<u>\$ 379,931</u>
	Total			<u>\$ 28,209,194</u>
	Participant Loans	4.25% -7.5%		<u>\$ 68,303</u>

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

See notes to financial statements.

Participant Contributions Transferred late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if late participant loan repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP*	
\$ 90,554	\$ 5,021	\$ 85,533	\$ -	\$ -

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN

EIN: 95-2160583 Plan:001

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT TRANSACTIONS**For the Year Ended December 31, 2022**

Participant Contributions Transferred late to the Plan Check here if late participant loan repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP*	
\$ 177,060	\$ 85,533	\$ 91,527	\$ -	\$ -

* \$85,533 in 2022, \$47,954 in 2021, \$33,129 in 2020 and \$10,444 in 2019

See notes to financial statements.

SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN
EIN: 91-2160583 Plan Number: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Money Market:			
	American Funds	Money Market Fund		\$ 395,861
	Common Collective Trust:			
	Great Gray Trust	American Funds 2010		\$ 229,130
	Great Gray Trust	American Funds 2015		380,628
	Great Gray Trust	American Funds 2020		2,033,673
	Great Gray Trust	American Funds 2025		4,249,492
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	Great Gray Trust	American Funds 2045		2,812,416
	Great Gray Trust	American Funds 2050		2,230,801
	Great Gray Trust	American Funds 2055		2,030,143
	Great Gray Trust	American Funds 2060		1,261,154
*		American Funds 2065		571,198
*		Mid Cap Growth I1		430,668
		Large Cap Growth Fund II Fee Class R1		298,998
				<u>\$ 29,282,172</u>
*	Stable Value Fund	Stable Value Fund		<u>\$ 909,024</u>
	Variable Annuities:			
	Colombia	Dividend Value Fund		\$ 3,582
	Capital Group	Europacific Growth Fund		320,973
				<u>\$ 324,555</u>
	Mutual Funds:			
	American Funds	New Perspective		\$ 254,252
	American Funds	New World Fund		77,735
	American Funds	SmallCap World Fund R5		-
	Columbia	Dividend Income		-
	Cohen & Steers	Real Estate Securities		73,016
	Columbia	Small Cap Growth A		449,901
	Vanguard	Midcap Index		213,728
	Vanguard	Small Cap Index		236,676
	Vanguard	Small Cap Value		118,891
	Vanguard	International		4,604
	Vanguard	500 Index		1,040,978
	American Funds	US Government Sec		144,192
	Pimco	Income		64,807
	Wells Fargo	Spec MD Cap Value		96,624
	Total Mutual Funds			<u>\$ 2,775,404</u>
	Bond Funds:			
	JP Morgan	Core Bond		\$ 57,994
	American Funds	Balanced Fund		173,109
	Total Bond Funds			<u>\$ 231,103</u>
	Total			<u>\$ 33,918,119</u>
	Participant Loans	5.25% -10.50%		<u>\$ 53,709</u>

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SENIOR RESOURCE GROUP 401(K) RETIREMENT PLAN
EIN: 91-2160583 Plan Number: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

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	Money Market:			
	American Funds	US Govt Money market		\$ 607,115
	American Funds	Money Market Fund		427,052
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*	Common Collective Trust:	Large Cap Growth		\$ 211,140
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	Columbia	Small Cap growth A		333,503
	Vanguard	Midcap Index		203,696
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	Vanguard	Small Cap Value		98,926
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	American Funds	2060 Target Date Fund R5		1,197,138
	Wells Fargo	Spec MD Cap Value		16,593
	Total Mutual Funds			<u>\$ 25,996,199</u>
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	Western	Asset Core Plus Bond Fund		\$ 120,412
	American Funds	Balanced Fund		259,519
	Total Bond Funds			<u>\$ 379,931</u>
	Total			<u>\$ 28,209,194</u>
	Participant Loans	4.25% -7.5%		<u>\$ 68,303</u>

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

See notes to financial statements.