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

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

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

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

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

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
BEST CARE SENIOR LIVING LLC 401K PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2020

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)
BEST CARE SENIOR LIVING LLC

6983 E FOWLER AVE
TEMPLE TERRACE, FL 33617

2b Employer Identification Number (EIN) 84-2391319

2c Plan Sponsor's telephone number 813-733-0909

2d Business code (see instructions) 621610

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.	03/05/2025	BASIM SAED
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	200
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	86
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	168
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	138
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	306
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	306
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	200
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	276
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	76
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 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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 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.

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

A Name of plan
BEST CARE SENIOR LIVING LLC 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BEST CARE SENIOR LIVING LLC

D Employer Identification Number (EIN)
84-2391319

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

a Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE GAC SERIES 25053 0

b Name of sponsor of entity listed in (a): RELIANCE TRUST

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
46-6625485-001	C	1443

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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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
BEST CARE SENIOR LIVING LLC 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST CARE SENIOR LIVING LLC

D Employer Identification Number (EIN)
84-2391319

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 reported on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	2892
(2) Participant contributions	1b(2)	0	4415
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	13
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	1443	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	213571	430631
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	215014	437951
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	215014	437951

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)	72280	
(B) Participants	2a(1)(B)	124210	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		196490
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)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	14861	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		14861
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	**2b(6)**		0
(7) Net investment gain (loss) from pooled separate accounts	**2b(7)**		0
(8) Net investment gain (loss) from master trust investment accounts	**2b(8)**		0
(9) Net investment gain (loss) from 103-12 investment entities	**2b(9)**		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	**2b(10)**		51072
c Other income	**2c**		13
d Total income. Add all **income** amounts in column (b) and enter total	**2d**		262436
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	**2e(1)**	37662	
(2) To insurance carriers for the provision of benefits	**2e(2)**	0	
(3) Other	**2e(3)**	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	**2e(4)**		37662
f Corrective distributions (see instructions)	**2f**		0
g Certain deemed distributions of participant loans (see instructions)	**2g**		0
h Interest expense	**2h**		0
i Administrative expenses:			
(1) Salaries and allowances	**2i(1)**	0	
(2) Contract administrator fees	**2i(2)**	1505	
(3) Recordkeeping fees	**2i(3)**		
(4) IQPA audit fees	**2i(4)**		
(5) Investment advisory and investment management fees	**2i(5)**	332	
(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)**	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	**2i(12)**		1837
j Total expenses. Add all **expense** amounts in column (b) and enter total	**2j**		39499
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	**2k**		222937
l Transfers of assets:			
(1) To this plan	**2l(1)**		0
(2) From this plan	**2l(2)**		0

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: MSL, P.A. **(2)** EIN: 59-3070669

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) [ ] This form is filed for a CCT, PSA, DCG or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**		X	
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

Year Ended December 31, 2023

C O N T E N T S

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FINANCIAL STATEMENTS	
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Statement of Changes in Net Assets Available for Benefits	6
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MSL
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Best Care Senior Living, LLC 401(k) Plan
Tampa, Florida

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

We have performed an audit of the accompanying financial statements of Best Care Senior Living, LLC 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained a certification from qualified institutions as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

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

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

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Other Matter – 2022 Financial Statement

Plan management is responsible for the accompanying financial statement of the Plan, which comprises of the statement of net assets available for benefits as of December 31, 2022. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by Plan management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2022 financial statement.

MSL, P.A.

Certified Public Accountants

Tampa, Florida
January 13, 2025

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2023 and 2022

	2023	2022 *(Unaudited)*
ASSETS		
Interest-bearing cash	**$ 13**	$ -
Investments:		
Registered investment companies, at fair value	**430,631**	213,571
Insurance company general account, at contract value	**-**	1,443
TOTAL INVESTMENTS	**430,644**	215,014
Receivables:		
Participant contribution receivable	**4,415**	-
Employer contribution receivable	**2,892**	-
TOTAL RECEIVABLES	**7,307**	-
TOTAL ASSETS	**437,951**	215,014
LIABILITIES		
NET ASSETS AVAILABLE FOR BENEFITS	**$ 437,951**	$ 215,014

The accompanying notes are an integral part of the financial statements.

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2023

INVESTMENT ACTIVITY:		
Net change in fair value of investments	$	51,072
Interest and dividend income		14,861
Other income		13
TOTAL INVESTMENT ACTIVITY		65,946
CONTRIBUTIONS:		
Participants		124,210
Employer		72,280
TOTAL CONTRIBUTIONS		196,490
DEDUCTIONS:		
Benefits paid to participants		(37,662)
Administrative expenses		(1,837)
TOTAL DEDUCTIONS		(39,499)
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS		222,937
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR		215,014
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$	437,951

The accompanying notes are an integral part of the financial statements.

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2023

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Best Care Senior Living, LLC 401(k) Plan (the "Plan") as amended, is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan was established effective January 1, 2020.

The Plan is a defined-contribution plan covering all full-time employees of Best Care Senior Living, LLC (the "Company"), excluding union employees, non-resident aliens, who are employed for 3 months consecutively, as defined in the Plan, and are 21 years of age or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Custodians

As of December 31, 2023 and 2022, the Plan's assets were held in the custody of Matrix Trust Company and Mid Atlantic Trust Company, respectively. In July 2023, the Plan replaced the previous custodian, Mid Atlantic Trust Company, with Matrix Trust Company, collectively referred to herein as the "Plan Custodians."

Contributions

Each year, participants may contribute up to 100% of their pre-tax annual compensation, as defined in the Plan and subject to Internal Revenue Service ("IRS") limitations. The Company makes a safe harbor matching contribution equal to 100% of participants' elective deferrals that do not exceed 1% of participant's compensation, plus 50% of the participant's additional deferrals not to exceed 6% of the participant's compensation.

The Plan also allows the Company to make a discretionary non-elective profit sharing contribution determined from time to time by the Company's management. There were no discretionary contributions made for the plan year ended December 31, 2023.

Participant Accounts

Under the Plan, a separate account is maintained for each participant. Each participant's account is credited with the participant's contributions and allocations of the Company's contributions, if any, and Plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 - DESCRIPTION OF PLAN *(Continued)*

Vesting

Participants were immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in the remainder of their accounts was based on years of continuous service. A year of vesting service was a Plan year in which an employee had at least 1,000 hours of service.

Vesting for participants in the Plan is as follows for safe harbor matching contributions:

Years of Service	Percentage Vested
0-1	0%
2	100%

Vesting for participants in the Plan is as follows for discretionary matching contributions:

Years of Service	Percentage Vested
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Participant Notes Receivable

Participants may borrow from their accounts a minimum of $1,000 up to a maximum of the lesser of $50,000, or 50%, of their vested account balance. The notes are collateralized by the balance in the participant's account and bear interest at the published prime rate as reported by the Wall Street Journal on the last business day of the preceding month, plus two percentage points. Loan terms range from one to five years and are granted for hardship reasons or specified financial needs. The loan term can be up to 15 years if it is for the purchase of a principal residence. A participant may have no more than one loan outstanding during the Plan year. Principal and interest are repaid through payroll deduction.

Participant notes are recorded at their unpaid principal balance, plus accrued but unpaid interest. If collections of participant notes are deemed doubtful, the amount is recognized as a distribution in the period the determination is made.

As of the years ended December 31, 2023, and 2022, there were no outstanding participant notes receivable.

NOTE 1 - DESCRIPTION OF PLAN *(Continued)*

Payment of Benefits

Upon termination of service due to death, disability, retirement, or separation of service, a participant may receive a lump-sum amount equal to the value of the participant's vested interest in their account or installments or annuity over a fixed period of time, not to exceed the life expectancy of the participant/designated beneficiary. Early retirement is not permitted under this Plan. Normal retirement age, as detailed in the Plan, is 65. As of December 31, 2023 and 2022, there were no amounts allocated to the accounts of individuals who have elected to withdraw from the Plan but had not yet been paid.

Forfeited Accounts

Forfeitures of terminated participants' nonvested accounts are used to reduce administrative expenses of the Plan or to reduce employer contributions made to the Plan. There were approximately $13 and $-0- of unused forfeitures as of December 31, 2023 and 2022, respectively. Forfeitures applied as a reduction of employer contributions were approximately $4,800 for the year ended December 31, 2023.

Investment Options

Upon enrollment in the Plan, participants may elect to have their salary deferral contributions and Company contributions, if any, and related earnings thereon allocated to any of the investment options offered by the Plan. Participants can change their investment election at any time.

Investment Risk

The Plan's investments are not insured by the Plan Custodians, the Company, the Federal Deposit Insurance Corporation, or any other governmental agency; accordingly, the Plan is subject to the normal investment risks associated with money market funds, mutual funds, stocks, bonds, and other similar types of investments that it may elect.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of these financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis of Accounting

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

Estimates

The preparation of financial statements in conformity with U.S. GAAP and with the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosures under ERISA requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

As of December 31, 2023 and 2022, the Plan's funds were invested in money market funds, registered investment companies, and an insurance company general account. The Plan's investments are reported at fair value, except for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts (see Note 5). The Plan's investments in insurance company general account are stated at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Registered investment companies and money market funds are valued at the reported net asset value ("NAV") of shares held by the Plan at year end. The NAV is based on the fair value of the underlying assets owned less any fund liabilities.

In accordance with the Plan's policy of stating marketable securities at fair value, the appreciation or depreciation for each year is reflected in the Plan's statement of changes in net assets available for benefits as a net change in fair value of investments.

Purchases and sales of marketable securities are reflected on a trade-date basis, and interest income is recorded as earned on an accrual basis. Dividends are recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

The preceding methods may produce a fair value calculation 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

In preparing the financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through January 13, 2025, the date the financial statements were available to be issued.

NOTE 3 - INFORMATION CERTIFIED BY THE PLAN CUSTODIANS

The Plan Custodians held the Plan's investments and executed all investment transactions. All investment and participant notes receivable information disclosed in the accompanying financial statements, including investments and participant notes receivable held at December 31, 2023, net change in fair value of investments, interest dividends, and other income for the year ended December 31, 2023, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Plan Custodians.

NOTE 4 - FAIR VALUE MEASUREMENT

The fair value of financial instruments is presented based upon a hierarchy of levels that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

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

Level 2 Inputs to the valuation methodology that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

NOTE 4 - FAIR VALUE MEASUREMENT *(Continued)*

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
Investments:				
Registered Investment Companies	**$ 430,631**	**$ -**	**$ -**	**$ 430,631**

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Investments:				
Registered Investment Companies	$ 213,571	$ -	$ -	$ 213,571

NOTE 5 - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

The Plan's investments held in the Reliance Trust Stable Value Fund ("RTSV") as of December 31, 2022 are deemed to be a fully benefit-responsive group annuity product with MetLife and, therefore, are reported at contract value. Contract value is the relevant measurement for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The RTSV does not limit the Plan's ability to transact at contract value. The RTSV contract permits either party to terminate the contract with 90 days' notice. The average crediting interest rate was 2.73% for the year ended December 31, 2022.

NOTE 6 - INCOME TAX STATUS

The Plan was restated effective July 5, 2023, and adopted an IRS pre-approved prototype plan. The Plan is a qualified trust under Section 401(a) of the Internal Revenue Code and is subject to the provisions of ERISA. The Plan is a prototype plan prepared and maintained by the Plan Custodian. The prototype plan received a determination of qualification from the IRS, dated June 30, 2020. The Plan administrator believes that the adopted Plan continues to qualify and will remain exempt from federal income taxes under Section 401(a). Accordingly, no provision for income tax has been included in the Plan's financial statements.

NOTE 7 - TERMINATION

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

NOTE 8 - RELATED-PARTY TRANSACTIONS

The Plan's investments are managed by Matrix Trust Company and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 9 - ERISA FIDELITY BOND

The Plan is subject to the provisions of ERISA, which includes a requirement for the Plan to maintain a fidelity bond to protect against losses caused by acts of fraud or dishonesty. ERISA mandates that the amount of the bond be at least 10% of the Plan's assets, subject to a maximum bond amount of $1,000,000. During the year ended December 31, 2023, the Plan was not in compliance with this requirement, as there was no fidelity bond in place. Effective September 26, 2024, the Plan's sponsor obtained adequate fidelity bond coverage in accordance with ERISA guidelines.

While no losses attributable to fraud or dishonesty are known during the period of non-compliance, this oversight represented a potential risk to the Plan and its participants.

SUPPLEMENTAL SCHEDULE

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

FORM 5500 - SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 84-2391319
Plan Number: 001

December 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(e) Current Value
	Registered Investment Companies:		
	State Street Global Advisors	State Street Target Retirement Fund Class K	$ 4,450
	State Street Global Advisors	State Street Target Retirement 2020 Fund Class K	$ 13,048
	State Street Global Advisors	State Street Target Retirement 2025 Fund Class K	$ 10,941
	State Street Global Advisors	State Street Target Retirement 2030 Fund Class K	$ 47,648
	State Street Global Advisors	State Street Target Retirement 2035 Fund Class K	$ 16,783
	State Street Global Advisors	State Street Target Retirement 2040 Fund Class K	$ 63,792
	State Street Global Advisors	State Street Target Retirement 2045 Fund Class K	$ 49,947
	State Street Global Advisors	State Street Target Retirement 2050 Fund Class K	$ 70,228
	State Street Global Advisors	State Street Target Retirement 2055 Fund Class K	$ 26,039
	State Street Global Advisors	State Street Target Retirement 2060 Fund Class K	$ 88,354
	State Street Global Advisors	State Street Target Retirement 2065 K	$ 39,401
	Interest-bearing cash		$ 13

* *Party-in-interest*

See Independent Auditor's Report.

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

Year Ended December 31, 2023

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MSL
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Best Care Senior Living, LLC 401(k) Plan
Tampa, Florida

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

We have performed an audit of the accompanying financial statements of Best Care Senior Living, LLC 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained a certification from qualified institutions as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

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

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

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Other Matter – 2022 Financial Statement

Plan management is responsible for the accompanying financial statement of the Plan, which comprises of the statement of net assets available for benefits as of December 31, 2022. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by Plan management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2022 financial statement.

MSL, P.A.

Certified Public Accountants

Tampa, Florida
January 13, 2025

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2023 and 2022

	2023	2022 *(Unaudited)*
ASSETS		
Interest-bearing cash	**$ 13**	$ -
Investments:		
Registered investment companies, at fair value	**430,631**	213,571
Insurance company general account, at contract value	**-**	1,443
TOTAL INVESTMENTS	**430,644**	215,014
Receivables:		
Participant contribution receivable	**4,415**	-
Employer contribution receivable	**2,892**	-
TOTAL RECEIVABLES	**7,307**	-
TOTAL ASSETS	**437,951**	215,014
LIABILITIES		
NET ASSETS AVAILABLE FOR BENEFITS	**$ 437,951**	$ 215,014

The accompanying notes are an integral part of the financial statements.

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2023

INVESTMENT ACTIVITY:		
Net change in fair value of investments	$	51,072
Interest and dividend income		14,861
Other income		13
TOTAL INVESTMENT ACTIVITY		65,946
CONTRIBUTIONS:		
Participants		124,210
Employer		72,280
TOTAL CONTRIBUTIONS		196,490
DEDUCTIONS:		
Benefits paid to participants		(37,662)
Administrative expenses		(1,837)
TOTAL DEDUCTIONS		(39,499)
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS		222,937
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR		215,014
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$	437,951

The accompanying notes are an integral part of the financial statements.

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2023

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Best Care Senior Living, LLC 401(k) Plan (the "Plan") as amended, is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan was established effective January 1, 2020.

The Plan is a defined-contribution plan covering all full-time employees of Best Care Senior Living, LLC (the "Company"), excluding union employees, non-resident aliens, who are employed for 3 months consecutively, as defined in the Plan, and are 21 years of age or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Custodians

As of December 31, 2023 and 2022, the Plan's assets were held in the custody of Matrix Trust Company and Mid Atlantic Trust Company, respectively. In July 2023, the Plan replaced the previous custodian, Mid Atlantic Trust Company, with Matrix Trust Company, collectively referred to herein as the "Plan Custodians."

Contributions

Each year, participants may contribute up to 100% of their pre-tax annual compensation, as defined in the Plan and subject to Internal Revenue Service ("IRS") limitations. The Company makes a safe harbor matching contribution equal to 100% of participants' elective deferrals that do not exceed 1% of participant's compensation, plus 50% of the participant's additional deferrals not to exceed 6% of the participant's compensation.

The Plan also allows the Company to make a discretionary non-elective profit sharing contribution determined from time to time by the Company's management. There were no discretionary contributions made for the plan year ended December 31, 2023.

Participant Accounts

Under the Plan, a separate account is maintained for each participant. Each participant's account is credited with the participant's contributions and allocations of the Company's contributions, if any, and Plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 - DESCRIPTION OF PLAN *(Continued)*

Vesting

Participants were immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in the remainder of their accounts was based on years of continuous service. A year of vesting service was a Plan year in which an employee had at least 1,000 hours of service.

Vesting for participants in the Plan is as follows for safe harbor matching contributions:

Years of Service	Percentage Vested
0-1	0%
2	100%

Vesting for participants in the Plan is as follows for discretionary matching contributions:

Years of Service	Percentage Vested
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Participant Notes Receivable

Participants may borrow from their accounts a minimum of $1,000 up to a maximum of the lesser of $50,000, or 50%, of their vested account balance. The notes are collateralized by the balance in the participant's account and bear interest at the published prime rate as reported by the Wall Street Journal on the last business day of the preceding month, plus two percentage points. Loan terms range from one to five years and are granted for hardship reasons or specified financial needs. The loan term can be up to 15 years if it is for the purchase of a principal residence. A participant may have no more than one loan outstanding during the Plan year. Principal and interest are repaid through payroll deduction.

Participant notes are recorded at their unpaid principal balance, plus accrued but unpaid interest. If collections of participant notes are deemed doubtful, the amount is recognized as a distribution in the period the determination is made.

As of the years ended December 31, 2023, and 2022, there were no outstanding participant notes receivable.

NOTE 1 - DESCRIPTION OF PLAN *(Continued)*

Payment of Benefits

Upon termination of service due to death, disability, retirement, or separation of service, a participant may receive a lump-sum amount equal to the value of the participant's vested interest in their account or installments or annuity over a fixed period of time, not to exceed the life expectancy of the participant/designated beneficiary. Early retirement is not permitted under this Plan. Normal retirement age, as detailed in the Plan, is 65. As of December 31, 2023 and 2022, there were no amounts allocated to the accounts of individuals who have elected to withdraw from the Plan but had not yet been paid.

Forfeited Accounts

Forfeitures of terminated participants' nonvested accounts are used to reduce administrative expenses of the Plan or to reduce employer contributions made to the Plan. There were approximately $13 and $-0- of unused forfeitures as of December 31, 2023 and 2022, respectively. Forfeitures applied as a reduction of employer contributions were approximately $4,800 for the year ended December 31, 2023.

Investment Options

Upon enrollment in the Plan, participants may elect to have their salary deferral contributions and Company contributions, if any, and related earnings thereon allocated to any of the investment options offered by the Plan. Participants can change their investment election at any time.

Investment Risk

The Plan's investments are not insured by the Plan Custodians, the Company, the Federal Deposit Insurance Corporation, or any other governmental agency; accordingly, the Plan is subject to the normal investment risks associated with money market funds, mutual funds, stocks, bonds, and other similar types of investments that it may elect.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of these financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis of Accounting

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

Estimates

The preparation of financial statements in conformity with U.S. GAAP and with the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosures under ERISA requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

As of December 31, 2023 and 2022, the Plan's funds were invested in money market funds, registered investment companies, and an insurance company general account. The Plan's investments are reported at fair value, except for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts (see Note 5). The Plan's investments in insurance company general account are stated at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Registered investment companies and money market funds are valued at the reported net asset value ("NAV") of shares held by the Plan at year end. The NAV is based on the fair value of the underlying assets owned less any fund liabilities.

In accordance with the Plan's policy of stating marketable securities at fair value, the appreciation or depreciation for each year is reflected in the Plan's statement of changes in net assets available for benefits as a net change in fair value of investments.

Purchases and sales of marketable securities are reflected on a trade-date basis, and interest income is recorded as earned on an accrual basis. Dividends are recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

The preceding methods may produce a fair value calculation 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

In preparing the financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through January 13, 2025, the date the financial statements were available to be issued.

NOTE 3 - INFORMATION CERTIFIED BY THE PLAN CUSTODIANS

The Plan Custodians held the Plan's investments and executed all investment transactions. All investment and participant notes receivable information disclosed in the accompanying financial statements, including investments and participant notes receivable held at December 31, 2023, net change in fair value of investments, interest dividends, and other income for the year ended December 31, 2023, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Plan Custodians.

NOTE 4 - FAIR VALUE MEASUREMENT

The fair value of financial instruments is presented based upon a hierarchy of levels that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

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

Level 2 Inputs to the valuation methodology that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

NOTE 4 - FAIR VALUE MEASUREMENT *(Continued)*

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
Investments:				
Registered Investment Companies	**$ 430,631**	**$ -**	**$ -**	**$ 430,631**

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Investments:				
Registered Investment Companies	$ 213,571	$ -	$ -	$ 213,571

NOTE 5 - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

The Plan's investments held in the Reliance Trust Stable Value Fund ("RTSV") as of December 31, 2022 are deemed to be a fully benefit-responsive group annuity product with MetLife and, therefore, are reported at contract value. Contract value is the relevant measurement for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The RTSV does not limit the Plan's ability to transact at contract value. The RTSV contract permits either party to terminate the contract with 90 days' notice. The average crediting interest rate was 2.73% for the year ended December 31, 2022.

NOTE 6 - INCOME TAX STATUS

The Plan was restated effective July 5, 2023, and adopted an IRS pre-approved prototype plan. The Plan is a qualified trust under Section 401(a) of the Internal Revenue Code and is subject to the provisions of ERISA. The Plan is a prototype plan prepared and maintained by the Plan Custodian. The prototype plan received a determination of qualification from the IRS, dated June 30, 2020. The Plan administrator believes that the adopted Plan continues to qualify and will remain exempt from federal income taxes under Section 401(a). Accordingly, no provision for income tax has been included in the Plan's financial statements.

NOTE 7 - TERMINATION

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

NOTE 8 - RELATED-PARTY TRANSACTIONS

The Plan's investments are managed by Matrix Trust Company and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 9 - ERISA FIDELITY BOND

The Plan is subject to the provisions of ERISA, which includes a requirement for the Plan to maintain a fidelity bond to protect against losses caused by acts of fraud or dishonesty. ERISA mandates that the amount of the bond be at least 10% of the Plan's assets, subject to a maximum bond amount of $1,000,000. During the year ended December 31, 2023, the Plan was not in compliance with this requirement, as there was no fidelity bond in place. Effective September 26, 2024, the Plan's sponsor obtained adequate fidelity bond coverage in accordance with ERISA guidelines.

While no losses attributable to fraud or dishonesty are known during the period of non-compliance, this oversight represented a potential risk to the Plan and its participants.

SUPPLEMENTAL SCHEDULE

BEST CARE SENIOR LIVING, LLC 401(k) PLAN

FORM 5500 - SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 84-2391319
Plan Number: 001

December 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(e) Current Value
	Registered Investment Companies:		
	State Street Global Advisors	State Street Target Retirement Fund Class K	$ 4,450
	State Street Global Advisors	State Street Target Retirement 2020 Fund Class K	$ 13,048
	State Street Global Advisors	State Street Target Retirement 2025 Fund Class K	$ 10,941
	State Street Global Advisors	State Street Target Retirement 2030 Fund Class K	$ 47,648
	State Street Global Advisors	State Street Target Retirement 2035 Fund Class K	$ 16,783
	State Street Global Advisors	State Street Target Retirement 2040 Fund Class K	$ 63,792
	State Street Global Advisors	State Street Target Retirement 2045 Fund Class K	$ 49,947
	State Street Global Advisors	State Street Target Retirement 2050 Fund Class K	$ 70,228
	State Street Global Advisors	State Street Target Retirement 2055 Fund Class K	$ 26,039
	State Street Global Advisors	State Street Target Retirement 2060 Fund Class K	$ 88,354
	State Street Global Advisors	State Street Target Retirement 2065 K	$ 39,401
	Interest-bearing cash		$ 13

* *Party-in-interest*

See Independent Auditor's Report.