

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div><br><br><b>This Form is Open to Public Inspection</b> |
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|               |                                                 |
|---------------|-------------------------------------------------|
| <b>Part I</b> | <b>Annual Report Identification Information</b> |
|---------------|-------------------------------------------------|

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**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) \_\_\_\_\_

**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  
                                                   special extension (enter description)

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

|                |                                                               |
|----------------|---------------------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information—enter all requested information</b> |
|----------------|---------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1a</b> Name of plan<br><u>SARGENT REHABILITATION CENTER INC DC PLAN</u>                                                                                                                                                                                                                                                                                                                                        | <b>1b</b> Three-digit plan number (PN) ▶ <u>002</u>                                                                                                                                                                                                                         |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>SARGENT REHABILITATION CENTER</u><br><u>SARGENT REHABILITATION CENTER</u><br><br><u>800 QUAKER LN</u><br><u>EAST GREENWICH, RI 02818-1667</u> | <b>1c</b> Effective date of plan<br><u>09/01/2002</u><br><br><b>2b</b> Employer Identification Number (EIN)<br><u>05-0258936</u><br><br><b>2c</b> Plan Sponsor's telephone number<br><u>401-886-6600</u><br><br><b>2d</b> Business code (see instructions)<br><u>621498</u> |

**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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 08/25/2025 | MARY SHEPARD                                                 |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>3b</b> Administrator's EIN              |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>3c</b> Administrator's telephone number |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            |     |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>4b</b> EIN                              |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>4d</b> PN                               |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>5</b>                                   | 183 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | 128 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6a(2)</b>                               | 177 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6b</b>                                  | 0   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6c</b>                                  | 53  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6d</b>                                  | 230 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6e</b>                                  | 0   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6f</b>                                  | 230 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6g(1)</b>                               | 119 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>6g(2)</b>                               | 127 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>7</b>                                   |     |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
2F 2G 2L 2M 3D

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

|                                                                         |                                                                         |
|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)               | <b>9b</b> Plan benefit arrangement (check all that apply)               |
| (1) <input checked="" type="checkbox"/> Insurance                       | (1) <input checked="" type="checkbox"/> Insurance                       |
| (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts |
| (3) <input checked="" type="checkbox"/> Trust                           | (3) <input checked="" type="checkbox"/> Trust                           |
| (4) <input type="checkbox"/> General assets of the sponsor              | (4) <input type="checkbox"/> 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)  **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)

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

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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|                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                  |                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <p><b>SCHEDULE A</b><br/><b>(Form 5500)</b></p> <p>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p> | <p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

|                                                                                                               |                                                                            |  |
|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|--|
| <p><b>A</b> Name of plan<br/><b>SARGENT REHABILITATION CENTER INC DC PLAN</b></p>                             | <p><b>B</b> Three-digit plan number (PN) ▶ <b>002</b></p>                  |  |
| <p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br/><b>SARGENT REHABILITATION CENTER</b></p> | <p><b>D</b> Employer Identification Number (EIN)<br/><b>05-0258936</b></p> |  |

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

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**TIAA-CREF**

| (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     |
| 13-1624203 | 69345         | 387161                                | 45                                                                          | 01/01/2024              | 12/31/2024 |

**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.

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</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.

|                                                                                                        |          |         |
|--------------------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 1181896 |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 2075678 |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

**b** Premiums paid to carrier .....

**c** Premiums due but unpaid at the end of the year .....

**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. ....  
 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 ▶

|           |  |
|-----------|--|
| <b>6b</b> |  |
| <b>6c</b> |  |
| <b>6d</b> |  |

**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>b</b> Balance at the end of the previous year .....                                                 | <b>7b</b>    | 887610  |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                                  | <b>7c(1)</b> | 57978   |
|                                                                                                        | <b>7c(2)</b> |         |
|                                                                                                        | <b>7c(3)</b> | 43099   |
|                                                                                                        | <b>7c(4)</b> | 267241  |
|                                                                                                        | <b>7c(5)</b> |         |
| (6) Total additions .....                                                                              | <b>7c(6)</b> | 368318  |
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                  | <b>7d</b>    | 1255928 |
| <b>e</b> Deductions:                                                                                   | <b>7e(1)</b> | 14894   |
|                                                                                                        | <b>7e(2)</b> |         |
|                                                                                                        | <b>7e(3)</b> | 58286   |
|                                                                                                        | <b>7e(4)</b> | 851     |
|                                                                                                        | <b>7e(5)</b> |         |
| (5) Total deductions .....                                                                             | <b>7e(5)</b> | 74031   |
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> )..... | <b>7f</b>    | 1181897 |

**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:

|          |                                                                                                                                                    |                 |                 |   |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> | Premiums: (1) Amount received .....                                                                                                                | <b>9a(1)</b>    |                 |   |
|          | (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |                 |   |
|          | (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |                 |   |
|          | (4) Earned ((1) + (2) - (3)) .....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> | Benefit charges (1) Claims paid .....                                                                                                              | <b>9b(1)</b>    |                 |   |
|          | (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |                 |   |
|          | (3) Incurred claims (add (1) and (2)) .....                                                                                                        |                 | <b>9b(3)</b>    | 0 |
|          | (4) Claims charged .....                                                                                                                           |                 | <b>9b(4)</b>    |   |
| <b>c</b> | Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                               |                 |                 |   |
|          | (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |                 |   |
|          | (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |                 |   |
|          | (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |                 |   |
|          | (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |                 |   |
|          | (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |                 |   |
|          | (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
|          | (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |                 |   |
|          | (H) Total retention .....                                                                                                                          |                 | <b>9c(1)(H)</b> | 0 |
|          | (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |   |
| <b>d</b> | Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                         |                 | <b>9d(1)</b>    |   |
|          | (2) Claim reserves .....                                                                                                                           |                 | <b>9d(2)</b>    |   |
|          | (3) Other reserves .....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> | Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                                    |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

|          |                                                                                                                                                                                                                        |            |  |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> | Total premiums or subscription charges paid to carrier .....                                                                                                                                                           | <b>10a</b> |  |
| <b>b</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. .... | <b>10b</b> |  |

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. ▶

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                        |                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

|                                                                                                       |                                                                    |            |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>SARGENT REHABILITATION CENTER INC DC PLAN</b>                             | <b>B</b> Three-digit plan number (PN) ▶                            | <b>002</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>SARGENT REHABILITATION CENTER</b> | <b>D</b> Employer Identification Number (EIN)<br><b>05-0258936</b> |            |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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

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

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

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

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

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

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

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| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13                     | RECORDKEEPER                                                                                      | 12212                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**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.

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

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

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

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

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

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

| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> 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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

|                                                                                                              |                                                                    |            |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>SARGENT REHABILITATION CENTER INC DC PLAN</u>                                    | <b>B</b> Three-digit plan number (PN)                              | <u>002</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>SARGENT REHABILITATION CENTER</u> | <b>D</b> Employer Identification Number (EIN)<br><u>05-0258936</u> |            |

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

|                                                   |                               |                                                                                                                   |
|---------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:    | <u>TIAA REAL ESTATE</u>       |                                                                                                                   |
| <b>b</b> Name of sponsor of entity listed in (a): | <u>TIAA CREF</u>              |                                                                                                                   |
| <b>c</b> EIN-PN <u>13-1624203-004</u>             | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>105653</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:    |                               |                                                                                                                   |
| <b>b</b> Name of sponsor of entity listed in (a): |                               |                                                                                                                   |
| <b>c</b> EIN-PN                                   | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)               |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:    |                               |                                                                                                                   |
| <b>b</b> Name of sponsor of entity listed in (a): |                               |                                                                                                                   |
| <b>c</b> EIN-PN                                   | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)               |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:    |                               |                                                                                                                   |
| <b>b</b> Name of sponsor of entity listed in (a): |                               |                                                                                                                   |
| <b>c</b> EIN-PN                                   | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)               |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:    |                               |                                                                                                                   |
| <b>b</b> Name of sponsor of entity listed in (a): |                               |                                                                                                                   |
| <b>c</b> EIN-PN                                   | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)               |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:    |                               |                                                                                                                   |
| <b>b</b> Name of sponsor of entity listed in (a): |                               |                                                                                                                   |
| <b>c</b> EIN-PN                                   | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)               |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:    |                               |                                                                                                                   |
| <b>b</b> Name of sponsor of entity listed in (a): |                               |                                                                                                                   |
| <b>c</b> EIN-PN                                   | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)               |





|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                    |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b> |                                                                    |
| <b>A</b> Name of plan<br><b>SARGENT REHABILITATION CENTER INC DC PLAN</b>                                | <b>B</b> Three-digit plan number (PN) ▶ <b>002</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>SARGENT REHABILITATION CENTER</b>    | <b>D</b> Employer Identification Number (EIN)<br><b>05-0258936</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|----------------------------------------------------------------------------------------------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                      | <b>1a</b>             |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                       |                 |
| <b>(1)</b> Employer contributions .....                                                            | <b>1b(1)</b>          |                 |
| <b>(2)</b> Participant contributions .....                                                         | <b>1b(2)</b>          |                 |
| <b>(3)</b> Other .....                                                                             | <b>1b(3)</b>          |                 |
| <b>c</b> General investments:                                                                      |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>          |                 |
| <b>(2)</b> U.S. Government securities .....                                                        | <b>1c(2)</b>          |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(3)(A)</b>       |                 |
| <b>(B)</b> All other .....                                                                         | <b>1c(3)(B)</b>       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(4)(A)</b>       |                 |
| <b>(B)</b> Common .....                                                                            | <b>1c(4)(B)</b>       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                               | <b>1c(5)</b>          |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>          |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                | <b>1c(7)</b>          | 5851            |
| <b>(8)</b> Participant loans .....                                                                 | <b>1c(8)</b>          |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>          |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>         | 156970          |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>         |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>         |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>         | 4729438         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>         | 887610          |
| <b>(15)</b> Other .....                                                                            | <b>1c(15)</b>         | 2954            |
|                                                                                                    |                       | 1181896         |
|                                                                                                    |                       | 105653          |
|                                                                                                    |                       | 5464918         |

| <b>1d</b> Employer-related investments:                                  |              | (a) Beginning of Year | (b) End of Year |
|--------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities.....                                             | <b>1d(1)</b> |                       |                 |
| (2) Employer real property.....                                          | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation.....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e).....      | <b>1f</b>    | 5779869               | 6755421         |
| <b>Liabilities</b>                                                       |              |                       |                 |
| <b>g</b> Benefit claims payable.....                                     | <b>1g</b>    |                       |                 |
| <b>h</b> Operating payables.....                                         | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness.....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities.....                                          | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j)..... | <b>1k</b>    | 0                     | 0               |
| <b>Net Assets</b>                                                        |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f).....                 | <b>1l</b>    | 5779869               | 6755421         |

**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.

| <b>Income</b>                                                                                              |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers.....                                         | <b>2a(1)(A)</b> | 146435     |           |
| <b>(B)</b> Participants.....                                                                               | <b>2a(1)(B)</b> | 396738     |           |
| <b>(C)</b> Others (including rollovers).....                                                               | <b>2a(1)(C)</b> | 110216     |           |
| (2) Noncash contributions.....                                                                             | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 653389    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| <b>(1) Interest:</b>                                                                                       |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....        | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities.....                                                                 | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments.....                                                                 | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants).....                                                         | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans.....                                                                          | <b>2b(1)(E)</b> | 222        |           |
| <b>(F)</b> Other.....                                                                                      | <b>2b(1)(F)</b> | 43099      |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 43321     |
| <b>(2) Dividends:</b>                                                                                      |                 |            |           |
| <b>(A)</b> Preferred stock.....                                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock.....                                                                               | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                                   | <b>2b(2)(C)</b> | 115078     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 115078    |
| <b>(3)</b> Rents.....                                                                                      | <b>2b(3)</b>    |            |           |
| <b>(4) Net gain (loss) on sale of assets:</b>                                                              |                 |            |           |
| <b>(A)</b> Aggregate proceeds.....                                                                         | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions).....                                               | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....                   | <b>2b(4)(C)</b> |            |           |
| <b>(5) Unrealized appreciation (depreciation) of assets:</b>                                               |                 |            |           |
| <b>(A)</b> Real estate.....                                                                                | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other.....                                                                                      | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|                                                                                                 |        | (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)  |            | -5500     |
| (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) |            | 525729    |
| <b>c</b> Other income .....                                                                     | 2c     |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....         | 2d     |            | 1332017   |

**Expenses**

|                                                                                            |        |        |        |
|--------------------------------------------------------------------------------------------|--------|--------|--------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |        |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers.....             | 2e(1)  | 344253 |        |
| (2) To insurance carriers for the provision of benefits .....                              | 2e(2)  |        |        |
| (3) Other.....                                                                             | 2e(3)  |        |        |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                              | 2e(4)  |        | 344253 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | 2f     |        |        |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | 2g     |        |        |
| <b>h</b> Interest expense.....                                                             | 2h     |        |        |
| <b>i</b> Administrative expenses:                                                          |        |        |        |
| (1) Salaries and allowances .....                                                          | 2i(1)  |        |        |
| (2) Contract administrator fees .....                                                      | 2i(2)  | 12212  |        |
| (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) |        | 12212  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j     |        | 356465 |

**Net Income and Reconciliation**

|                                                                |       |  |        |
|----------------------------------------------------------------|-------|--|--------|
| <b>k</b> Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 975552 |
| <b>l</b> 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: **DISANTO, PRIEST & CO.**

(2) EIN: **57-1139864**

**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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>a</b> 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.)                 |     | X  |        |
| <b>b</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.) |     | X  |        |
| <b>c</b> 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.)                                                                                                                             |     | X  |        |
| <b>d</b> 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.)                                                                                                                  |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                                                                                                         | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                                                                                                          |     | X  |        |
| <b>g</b> 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?                                                                                                                                       |     | X  |        |
| <b>h</b> 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?                                                                                                                             |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                                                                                                   | X   |    |        |
| <b>j</b> 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.)                                                                                     |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                                                                                                              |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                                                                                                               |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                                                                                                     |     | X  |        |
| <b>n</b> 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.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 \_\_\_\_\_.

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                             |                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

|                                                                                                       |                                                                    |            |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>SARGENT REHABILITATION CENTER INC DC PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶                            | <u>002</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>SARGENT REHABILITATION CENTER</u> | <b>D</b> Employer Identification Number (EIN)<br><u>05-0258936</u> |            |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

**All references to distributions relate only to payments of benefits during the plan year.**

|                                                                                                                                       |   |   |
|---------------------------------------------------------------------------------------------------------------------------------------|---|---|
| <b>1</b> 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): 13-1624203

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

|                                                                                                                                  |   |  |
|----------------------------------------------------------------------------------------------------------------------------------|---|--|
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 3 |  |
|----------------------------------------------------------------------------------------------------------------------------------|---|--|

|                |                                                                                                                                                                               |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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.**

|                                                                                                                                                 |    |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....  | 6a |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                      | 6b |  |
| <b>c</b> 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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**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

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

**11 a** Does the ESOP hold any preferred stock? .....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

|                                                                                                                                                                                                                                                                                                                                 |            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....                                                                                                 | <b>14b</b> |  |
| <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....                                                                                                                            | <b>14c</b> |  |

**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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|                                                                                                                                                                       |            |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                              | <b>16a</b> |  |
| <b>b</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..... | <b>16b</b> |  |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 03 / 31 / 2017 (MM/DD/YYYY) and the Opinion Letter serial number J500419A.

**SARGENT REHABILITATION CENTER INC. DC**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**DECEMBER 31, 2024 AND 2023**

**(WITH AUDITORS' REPORT THEREON)**

**SARGENT REHABILITATION CENTER INC. DC**  
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**DECEMBER 31, 2024 AND 2023**

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## INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of  
Sargent Rehabilitation Center Inc. DC  
East Greenwich, Rhode Island

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

We have performed audits of the financial statements of Sargent Rehabilitation Center Inc. DC, 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, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of and for the years ended December 31, 2024 and 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 audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sargent Rehabilitation Center Inc. DC 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 Sargent Rehabilitation Center Inc. DC's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

### ***Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional 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 Sargent Rehabilitation Center Inc. DC'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 Sargent Rehabilitation Center Inc. DC's ability to continue as a going concern for a reasonable period of time.

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

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

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

***Other Matter –Supplemental Schedule Required by ERISA***

The supplemental schedule, Schedule H, Line 4i – 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 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 its form and content, is 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 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 Department of Labor'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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

*DiSanto, Priest + Co.*

Warwick, Rhode Island  
August 12, 2025

**SARGENT REHABILITATION CENTER INC. DC**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2024 AND 2023**

|                                          | <b>2024</b>         | <b>2023</b>         |
|------------------------------------------|---------------------|---------------------|
| <b>Assets:</b>                           |                     |                     |
| Investments at fair value                | \$ 6,251,363        | \$ 5,281,188        |
| Invesments at contract value             | <u>501,104</u>      | <u>492,830</u>      |
| Total investments                        | 6,752,467           | 5,774,018           |
| <b>Receivables:</b>                      |                     |                     |
| Note receivable from participant         | <u>2,954</u>        | <u>5,851</u>        |
| <b>Net assets available for benefits</b> | <u>\$ 6,755,421</u> | <u>\$ 5,779,869</u> |

**SARGENT REHABILITATION CENTER INC. DC**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

|                                                     | <b>2024</b>         | <b>2023</b>         |
|-----------------------------------------------------|---------------------|---------------------|
| <b>Additions to net assets attributed to:</b>       |                     |                     |
| Investment income:                                  |                     |                     |
| Net appreciation in fair value of investments       | \$ 563,328          | \$ 619,557          |
| Interest and dividends                              | <u>115,078</u>      | <u>70,721</u>       |
| Total investment income                             | <u>678,406</u>      | <u>690,278</u>      |
| Interest income on note receivable from participant | <u>222</u>          | <u>206</u>          |
| <b>Contributions:</b>                               |                     |                     |
| Participants                                        | 396,738             | 323,399             |
| Employer                                            | 146,435             | 117,888             |
| Rollovers                                           | <u>110,216</u>      | <u>-</u>            |
| Total additions                                     | <u>653,389</u>      | <u>441,287</u>      |
| Total additions                                     | <u>1,332,017</u>    | <u>1,131,771</u>    |
| <b>Deductions from net assets attributed to:</b>    |                     |                     |
| Benefits paid to participants                       | 344,253             | 239,591             |
| Administrative expenses                             | <u>12,212</u>       | <u>1,434</u>        |
| Total deductions                                    | <u>356,465</u>      | <u>241,025</u>      |
| Net increase                                        | 975,552             | 890,746             |
| <b>Net assets available for benefits:</b>           |                     |                     |
| Beginning of year                                   | <u>5,779,869</u>    | <u>4,889,123</u>    |
| End of year                                         | <u>\$ 6,755,421</u> | <u>\$ 5,779,869</u> |

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**1. Description of Plan**

The following description of the Sargent Rehabilitation Center Inc. (the “Center”) DC (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

**General**

The Plan, established on September 1, 2002, has received approval from the Internal Revenue Service (“IRS”) to be treated as a qualified plan under Internal Revenue Code (“IRC”) Section 403(b). The Plan covers substantially all full-time employees, as defined in accordance with the universal availability standards, who are eligible to enroll on the date of hire. The Plan is a defined contribution plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan administrator determines the appropriateness of the Plan’s investment offerings, monitors investment performance and reports to the Center’s Board of Directors.

**Contributions**

Each year, participants may contribute a percentage of their annual eligible compensation, as defined by the Plan, up to the maximum amount allowable by the IRC, through a salary reduction agreement. Total participant deferrals may not exceed \$23,000 and \$22,500 for the years ended December 31, 2024 and 2023, respectively. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions up to the IRC limit (\$7,500 in 2024 and 2023). Participants may also contribute amounts representing distributions from other qualified plans. The Plan also contains employer matching provisions equal to 100% of the first 3% and 50% of the next 3% of each participant’s eligible compensation contributed to the Plan. Employer matching contributions are paid each pay period. For the years ended December 31, 2024 and 2023, the Center made matching contributions of \$146,435 and \$117,888, respectively.

Participants direct the investment of their contributions into various investment options offered by the Plan.

**Participant accounts**

Each participant’s account is credited with the participant’s contributions, rollover contributions, the Center’s matching contributions, as well as allocations of Plan earnings. Participant accounts are also charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

**Eligibility and participation**

All full-time employees of the Center are eligible to make pre-tax savings contributions upon their date of hire. Employees of the Center who have reached age 21 and have completed one year of service, are generally eligible to receive employer matching contributions upon meeting eligibility conditions.

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**1. Description of Plan (continued)**

**Vesting**

Participants are immediately vested in their voluntary and rollover contributions and the Center's matching contributions, plus actual earnings thereon.

**Notes receivable from participants**

Participants may borrow against their accounts, limited only by applicable law, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are available only to participants who are active employees of the Center. As of January 1, 2020, any new loans issued are issued directly from the participant's account and are no longer collateralized by the Plan's assets and are therefore recorded as notes receivable from participants on the statements of net assets available for benefits. All loans bear interest at a rate commensurate with regional bank rates for similar loans or such other reasonable rate as may be required as determined by the Plan administrator. Principal and interest is paid directly to TIAA and CREF (collectively "TIAA") by the participant, at least quarterly, and is not a deduction from payroll. Loan terms are up to five years or may exceed five years, up to a reasonable period of time, if the purpose of the loan is to acquire a principal residence. Participants may have up to three loans outstanding at a time.

**Payment of benefits**

Upon termination of service, due to death, disability, retirement or termination of employment or attainment of age 59½, a participant may elect to receive either a lump-sum amount, installment equal to the value of his or her account, annuity payments, ad hoc distributions or defer payment until further notification if the account balance is in excess of \$5,000. If a participant terminates employment for any reason and his or her vested account balance does not exceed \$5,000 and the participant does not elect to take a distribution, the Plan Administrator may make a lump sum distribution to a direct rollover individual retirement account. A participant attains normal retirement age under the Plan at sixty-five years old.

Hardship withdrawals are permitted, subject to certain criteria and limitations.

**2. Summary of significant accounting policies**

**Basis of accounting**

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

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

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**2. Summary of significant accounting policies (continued)**

**Use of estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of changes in net assets available for benefits during the reporting period, and disclosure of contingent assets and liabilities. Estimates are principally used in the determination of the fair value of investments. Actual results could differ from those estimates.

**Investment valuation and income recognition**

Investments are reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan administrator determines its valuation policies utilizing information provided by the investment advisor and the trustee. 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.

**Contributions**

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

**Notes receivable from participants**

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. A participant loan outstanding to TIAA, issued prior to the 2020 Plan year and secured by funds held in a participant's account, totaled \$0 and \$382 as of December 31, 2024 and 2023, respectively. A participant loan issued during and subsequent to the 2020 Plan year that is outstanding to the Plan, as further described in Note 1, totaled \$2,954 and \$5,851 as of December 31, 2024 and 2023, respectively, and has been recognized as a note receivable from participant in the statements of net assets available for benefits. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the outstanding loan balance will be deemed a distribution and reported to the IRS as taxable income. If the loan in default is outstanding to TIAA, once a participant has a triggering event, such as a separation from service or attaining a certain

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**2. Summary of significant accounting policies (continued)**

**Notes receivable from participants (continued)**

age, the outstanding loan balance will be deducted from the participant's account. For the loan outstanding to TIAA, until a triggering event occurs, the participant loan balance amount will remain in net assets available for benefits and will be held in a separate account and accrue interest. The non-distributable funds and any accrued interest will affect the amount available for future participant loans.

**Payment of benefits**

Benefits are recorded when paid.

**Expenses**

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

**Tax status and compliance with ERISA rules and regulations**

403(b) plans are not required to receive a favorable determination letter from the IRS indicating that the Plan is tax-exempt under present income tax law. The Plan is required to operate in conformity with the IRC to maintain the tax-exempt status for Plan participants under Section 403(b). The Center adopted a volume submitter 403(b) plan document effective January 1, 2018, with a favorable opinion letter dated August 7, 2017. Effective January 1, 2024, the Plan was restated in its entirety under a volume submitter 403(b) plan document, with favorable opinion letter dated March 31, 2017. The letters state the Plan, as designed, is in compliance with the applicable requirements of the IRC. The Plan's administrator and the Plan's tax counsel believe that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**2. Summary of significant accounting policies (continued)**

**Tax status and compliance with ERISA rules and regulations (continued)**

ERISA Section 412 and related regulations generally require that every fiduciary of an employee benefit plan and every person who handles funds or other property of such plan be bonded and meet the requirements of equally 10% of plan assets handled up to the maximum bond required of \$500,000. For a portion of the 2023 Plan year, the Plan was covered by an ERISA Fidelity bond in the amount of \$100,000, which was below the required amount. During the 2023 Plan year, the bonding issue was discovered, and the Plan obtained an ERISA Fidelity bond for the required \$500,000. The Plan was covered by an ERISA fidelity bond in the amount of \$500,000 for the entirety of the 2024 Plan year.

**Subsequent events**

The Plan did not have any subsequent events through August 12, 2025, which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements for the year ended December 31, 2024.

**3. Certification of investment information**

Certain information presented in the accompanying financial statements and supplemental schedule, including investments and the note receivable from participant held at December 31, 2024 and 2023, and net appreciation in fair value of investments, interest, dividends and interest income on note receivable from participant for the years ended December 31, 2024 and 2023, was obtained or derived from information that has been prepared and certified as complete and accurate by TIAA, the qualified institution of the Plan. The certifications also include the schedule of investments and inter-fund transfers.

**4. Fair value measurements**

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

- Level 1    Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
  
- Level 2    Inputs to the valuation methodology include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability;

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**4. Fair value measurements (continued)**

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for Plan investments. There have been no changes in the methodologies used at December 31, 2024 and 2023.

**Guaranteed fixed annuities:** Valued at contract value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. Fair value approximates contract value for non-benefit responsive versions of guaranteed fixed annuity contracts (See Note 5 for more information).

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

**Pooled separate account:** Valued at fair value by the insurance company by participation unit or variable unit basis held by the Plan at year-end.

**Money market funds:** Valued at amortized cost.

The preceding methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments as of December 31, 2024 and 2023:

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**4. Fair value measurements (continued)**

**Plan Investments as of December 31, 2024**

|                                                     | Level 1            | Level 2           | Level 3           | Total               |
|-----------------------------------------------------|--------------------|-------------------|-------------------|---------------------|
| <i><b>Investments at fair value:</b></i>            |                    |                   |                   |                     |
| Registered investment companies                     | \$5,282,347        | \$ -              | \$ -              | \$5,282,347         |
| Pooled separate account                             | -                  | 105,653           | -                 | 105,653             |
| Money market funds                                  | -                  | 182,571           | -                 | 182,571             |
| Guaranteed fixed annuities - non-benefit responsive | <u>-</u>           | <u>-</u>          | <u>680,792</u>    | <u>680,792</u>      |
| Total investments at fair value                     | 5,282,347          | 288,224           | 680,792           | 6,251,363           |
| <i><b>Investments at contract value**:</b></i>      |                    |                   |                   |                     |
| Guaranteed fixed annuities – benefit responsive     | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>501,104</u>      |
| Total Plan investments                              | <u>\$5,282,347</u> | <u>\$ 288,224</u> | <u>\$ 680,792</u> | <u>\$ 6,752,467</u> |

**Plan Investments as of December 31, 2023**

|                                                     | Level 1            | Level 2           | Level 3           | Total               |
|-----------------------------------------------------|--------------------|-------------------|-------------------|---------------------|
| <i><b>Investments at fair value:</b></i>            |                    |                   |                   |                     |
| Registered investment companies                     | \$4,542,558        | \$ -              | \$ -              | \$4,542,558         |
| Pooled separate account                             | -                  | 156,970           | -                 | 156,970             |
| Money market funds                                  | -                  | 186,880           | -                 | 186,880             |
| Guaranteed fixed annuities - non-benefit responsive | <u>-</u>           | <u>-</u>          | <u>394,780</u>    | <u>394,780</u>      |
| Total investments at fair value                     | 4,542,558          | 343,850           | 394,780           | 5,281,188           |
| <i><b>Investments at contract value**:</b></i>      |                    |                   |                   |                     |
| Guaranteed fixed annuities – benefit responsive     | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>492,830</u>      |
| Total Plan investments                              | <u>\$4,542,558</u> | <u>\$ 343,850</u> | <u>\$ 394,780</u> | <u>\$ 5,774,018</u> |

\*\* In accordance with ASC subtopic 820-10, certain investments that were measured at contract value per share (or its equivalent) have not been classified in the fair value hierarchy. The values presented in these tables are intended to permit reconciliation of the

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**4. Fair value measurements (continued)**

fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

**Level 3 gains and losses**

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2024 and 2023:

|                                                                                                           | <b>Guaranteed Fixed Annuities</b> |                   |
|-----------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|
|                                                                                                           | <b>December 31</b>                |                   |
|                                                                                                           | <b>2024</b>                       | <b>2023</b>       |
| Balance at January 1                                                                                      | \$ 394,780                        | \$ 326,683        |
| Interest credited during the year (reported as interest income in the statement of changes in net assets) | -                                 | -                 |
| Purchases                                                                                                 | 320,746                           | 57,230            |
| Sales                                                                                                     | (56,921)                          | (4,329)           |
| Issuances                                                                                                 | -                                 | -                 |
| Settlements                                                                                               | -                                 | -                 |
| Realized/unrealized gains relating to instruments still held at the reporting date                        | <u>22,187</u>                     | <u>15,196</u>     |
| Balance at December 31                                                                                    | <u>\$ 680,792</u>                 | <u>\$ 394,780</u> |

**Quantitative information about significant unobservable inputs used in Level 3 fair value measurements**

The following tables represent the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs as of December 31, 2024 and 2023, respectively.

**December 31, 2024**

| <b>Instrument</b>                         | <b>Fair Value</b> | <b>Principal Valuation Technique</b>      | <b>Unobservable Inputs</b>                              | <b>Range of Significant Input Values</b>      | <b>Weighted Average</b> |
|-------------------------------------------|-------------------|-------------------------------------------|---------------------------------------------------------|-----------------------------------------------|-------------------------|
| TIAA Traditional - Non-benefit Responsive | \$680,792         | Discounted Cash Flow Theoretical Transfer | Swap Yield Rates Duration Payout Date Payout Percentage | 3.65-6.75% 10+ years 3/1/25 – 2/28/26 1% - 3% | 4.61%<br><br><br>2%     |

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**4. Fair value measurements (continued)**

**Quantitative information about significant unobservable inputs used in Level 3 fair value measurements (continued)**

**December 31, 2023**

| <b>Instrument</b>                         | <b>Fair Value</b> | <b>Principal Valuation Technique</b>      | <b>Unobservable Inputs</b>                              | <b>Range of Significant Input Values</b>                  | <b>Weighted Average</b> |
|-------------------------------------------|-------------------|-------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|-------------------------|
| TIAA Traditional - Non-benefit Responsive | \$394,780         | Discounted Cash Flow Theoretical Transfer | Swap Yield Rates Duration Payout Date Payout Percentage | 4.00% - 7.00%<br>10+ years<br>3/1/24 – 2/28/25<br>1% - 3% | 4.85%<br><br><br>2%     |

**5. Insurance contracts with guaranteed fixed annuities**

The TIAA Traditional Annuity is a guaranteed fixed annuity contract available as an investment option to Plan participants. The TIAA Stable Value was a guaranteed fixed annuity contract available as an investment option through December 14, 2023. Each contract is fully and unconditionally guaranteed by TIAA. The Traditional Annuity is offered through a variety of contract types, including the Supplemental Retirement Annuity (“SRA”), Group Supplemental Retirement Annuity (“GSRA”), Retirement Choice Plus Annuity (“RCP”), Retirement Annuity (“RA”), Group Retirement Annuity (“GRA”), and Retirement Choice Annuity (“RC”).

The type of contract through which a participant invests in the Traditional Annuity determines the applicability of certain account features, such as the guaranteed minimum interest rate, additional interest declarations, the degree of liquidity of the participant’s account, and the options for receiving income upon retirement.

All SRA, GSRA, and RCP contracts and the TIAA Stable Value provide for full participant-directed liquidity. Therefore, the SRA, GSRA, RCP and TIAA Stable Value contracts meet the fully benefit responsive investment contract criteria and are reported at contract value. Contract value is the relevant measure for fully benefit responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by TIAA, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

All RA contracts require withdrawals in the form of periodic installments over a 10-year period. All RC and GRA contracts may be withdrawn in a single lump sum within 120 days of termination of employment (subject to a 2.5% surrender charge) or in periodic installments over seven to ten years. Therefore, the RA, RC and GRA contracts are not fully benefit responsive and are recorded at fair value, which approximates contract value.

**SARGENT REHABILITATION CENTER INC. DC**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**5. Insurance contracts with guaranteed fixed annuities (continued)**

When participants choose to allocate a portion of their retirement savings to the Traditional Annuity and TIAA Stable Value (when available as an investment option) during the accumulation phase of the contract, their contributions purchase a specific amount of lifetime income based on the contractual rate schedule in effect at the time the premium is paid. The participant's principal, plus a specified minimum rate of interest, is guaranteed by TIAA's claims-paying ability. The Traditional Annuity and Stable Value also provide the potential for additional interest if declared by TIAA's Board of Trustees.

Additional interest, when declared, remains in effect for the declaration year, which for the Traditional Annuity contract begins each March 1 for accumulating annuities and January 1 for lifetime payout annuities and for the Stable Value contract begins each January 1 and July 1. Additional interest is not guaranteed for future years. Together, the guaranteed minimum and additional amounts make up the crediting interest rate.

When a participant's accumulation in the Traditional Annuity and Stable Value is converted to a lifetime payment annuity, the present value of the stream of payments are equal to the accumulated balance and the entire amount is recorded as a distribution in the statements of changes in net assets available for benefits.

**6. Related party and parties-in-interest transactions**

All expenses of administration may be paid out of the participants' accounts unless paid by the Plan sponsor. Most Plan investments are shares of funds managed by TIAA, trust company for the Plan. TIAA is the trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest transactions. There are loans between Plan participants and both the Plan and TIAA (see Note 1); the remaining loan issued by TIAA was secured by the balance in the participant's account and was paid off in 2024.

The Plan is administered by a directed trustee appointed by the Board of Directors of the Center. Certain administrative functions are performed by officers or employees of the Center. No such officer or employee receives compensation from the Plan.

**7. Plan termination**

Although it has not expressed any intent to do so, the Center 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 would become 100 percent vested in all amounts allocated to their accounts.

**8. Risks and uncertainties**

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

**SUPPLEMENTAL INFORMATION**

**SARGENT REHABILITATION CENTER INC. DC**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2024**

EIN: 05-0258936/002

| (a) | (b)                                                   | (c)                                                                                                           | (d)  | (e)           |
|-----|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------|---------------|
|     | Identity of Issue, Borrower, Lessor, or Similar Party | Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | Cost | Current Value |
|     | Allspring Spec Mid Cap Val R6                         | Registered Investment Company                                                                                 |      | \$ 28,127     |
|     | American EuroPacific Growth Fund R6                   | Registered Investment Company                                                                                 |      | 78,399        |
|     | American Funds New World R6                           | Registered Investment Company                                                                                 |      | 28,070        |
|     | BlackRock Infl Protected Bd K                         | Registered Investment Company                                                                                 |      | 28,267        |
| *   | CREF Core Bond R1                                     | Registered Investment Company                                                                                 |      | 78,889        |
| *   | CREF Equity Index R1                                  | Registered Investment Company                                                                                 |      | 184,931       |
| *   | CREF Global Equities R1                               | Registered Investment Company                                                                                 |      | 323,312       |
| *   | CREF Growth R1                                        | Registered Investment Company                                                                                 |      | 219,435       |
| *   | CREF Inflation-Linked Bond R1                         | Registered Investment Company                                                                                 |      | 52,580        |
| *   | CREF Money Market R1                                  | Money Market Fund                                                                                             |      | 182,529       |
| *   | CREF Social Choice R1                                 | Registered Investment Company                                                                                 |      | 21,676        |
| *   | CREF Stock R1                                         | Registered Investment Company                                                                                 |      | 434,065       |
|     | DFA Global Equity I                                   | Registered Investment Company                                                                                 |      | 25,056        |
|     | DFA US Targeted Val Port Inst                         | Registered Investment Company                                                                                 |      | 15,422        |
|     | Janus Henderson Enterprise N                          | Registered Investment Company                                                                                 |      | 25,011        |
|     | JPMorgan Core Plus Bond Fd R6                         | Registered Investment Company                                                                                 |      | 6,183         |
|     | Lord Abbett Short Duratn Ic R6                        | Registered Investment Company                                                                                 |      | 28,763        |
| *   | Nuveen Lifecycle Idx 2015 R6                          | Registered Investment Company                                                                                 |      | 30,403        |
| *   | Nuveen Lifecycle Idx 2020 R6                          | Registered Investment Company                                                                                 |      | 97,318        |
| *   | Nuveen Lifecycle Idx 2025 R6                          | Registered Investment Company                                                                                 |      | 337,505       |
| *   | Nuveen Lifecycle Idx 2030 R6                          | Registered Investment Company                                                                                 |      | 315,022       |
| *   | Nuveen Lifecycle Idx 2035 R6                          | Registered Investment Company                                                                                 |      | 350,303       |
| *   | Nuveen Lifecycle Idx 2040 R6                          | Registered Investment Company                                                                                 |      | 205,513       |
| *   | Nuveen Lifecycle Idx 2045 R6                          | Registered Investment Company                                                                                 |      | 33,287        |
| *   | Nuveen Lifecycle Idx 2050 R6                          | Registered Investment Company                                                                                 |      | 270,676       |
| *   | Nuveen Lifecycle Idx 2055 R6                          | Registered Investment Company                                                                                 |      | 379,950       |
| *   | Nuveen Lifecycle Idx 2060 R6                          | Registered Investment Company                                                                                 |      | 143,467       |
| *   | Nuveen Lifecycle Idx 2065 R6                          | Registered Investment Company                                                                                 |      | 37,569        |
|     | PGIM Jennison Growth Class R6                         | Registered Investment Company                                                                                 |      | 422           |
|     | PGIM Jennison Small Company R6                        | Registered Investment Company                                                                                 |      | 24,684        |
|     | PIMCO Income Fd Institutional                         | Registered Investment Company                                                                                 |      | 6,007         |
|     | Putnam Large Cap Value Fund R6                        | Registered Investment Company                                                                                 |      | 62,337        |
| *   | TIAA Access Nuveen Core Plus Bond T4                  | Registered Investment Company                                                                                 |      | 14,905        |
| *   | TIAA Access Nuveen Core Equity T4                     | Registered Investment Company                                                                                 |      | 24,748        |
| *   | TIAA Access Nuveen Intl Equity T4                     | Registered Investment Company                                                                                 |      | 51,658        |
| *   | TIAA Access Nuveen Lg-Cap Res Eq T4                   | Registered Investment Company                                                                                 |      | 1,600         |
| *   | TIAA Access Nuveen Lrg-Cap Val T4                     | Registered Investment Company                                                                                 |      | 60,508        |
| *   | TIAA Access Nuveen Lifecycle 2015 T4                  | Registered Investment Company                                                                                 |      | 112           |
| *   | TIAA Access Nuveen Lifecycle 2020 T4                  | Registered Investment Company                                                                                 |      | 48,592        |
| *   | TIAA Access Nuveen Lifecycle 2025 T4                  | Registered Investment Company                                                                                 |      | 25,757        |
| *   | TIAA Access Nuveen Lifecycle 2030 T4                  | Registered Investment Company                                                                                 |      | 28,000        |

SARGENT REHABILITATION CENTER INC. DC  
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED  
DECEMBER 31, 2024

EIN: 05-0258936/002

| (a) | (b)                                                   | (c)                                                                                                     | (d)    | (e)           |
|-----|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------|---------------|
|     | Identity of Issue, Borrower, Lessor, or Similar Party | Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Cost   | Current Value |
| *   | TIAA Access Nuveen Lifecycle 2035 T4                  | Registered Investment Company                                                                           |        | 1,882         |
| *   | TIAA Access Nuveen Lifecycle 2040 T4                  | Registered Investment Company                                                                           |        | 632           |
| *   | TIAA Access Nuveen Lifecycle 2045 T4                  | Registered Investment Company                                                                           |        | 63,073        |
| *   | TIAA Access Nuveen Lifecycle 2050 T4                  | Registered Investment Company                                                                           |        | 2,560         |
| *   | TIAA Access Nuveen Mid-Cap Gr T4                      | Registered Investment Company                                                                           |        | 13,227        |
| *   | TIAA Access Nuveen Mid-Cap Val T4                     | Registered Investment Company                                                                           |        | 67,437        |
| *   | TIAA Access Nuveen Qt Sml Cap Eq T4                   | Registered Investment Company                                                                           |        | 28,644        |
| *   | TIAA Access Nuveen Real Est Secs T4                   | Registered Investment Company                                                                           |        | 36,234        |
| *   | TIAA Access Nuveen Sm-Cap BI Idx T4                   | Registered Investment Company                                                                           |        | 3,039         |
| *   | TIAA Real Estate                                      | Pooled Separate Account                                                                                 |        | 105,653       |
| *   | TIAA Traditional - Benefit Responsive                 | Guaranteed Fixed Annuity                                                                                |        | 501,104       |
| *   | TIAA Traditional - Nonbenefit Responsive              | Guaranteed Fixed Annuity                                                                                |        | 113,042       |
| *   | TIAA Traditional - Nonbenefit Responsive 2            | Guaranteed Fixed Annuity                                                                                |        | 567,750       |
|     | Vanguard 500 Idx Adm                                  | Registered Investment Company                                                                           |        | 293,797       |
|     | Vanguard Balanced Idx InstAdm                         | Registered Investment Company                                                                           |        | 262,117       |
|     | Vanguard Devlopd Mkts Idx Adm                         | Registered Investment Company                                                                           |        | 181,638       |
|     | Vanguard Growth and Income Adm                        | Registered Investment Company                                                                           |        | 74,875        |
|     | Vanguard Federal Money Mkt Inv                        | Money Market Fund                                                                                       |        | 42            |
|     | Vanguard Small-Cap Idx Adm                            | Registered Investment Company                                                                           |        | 93,656        |
|     | Vanguard Mid-Cap Idx Adm                              | Registered Investment Company                                                                           |        | 31,007        |
| *   | Note Receivable from Participant                      | 4.25% maturing through 2025                                                                             | \$ -0- | 2,954         |

\* Indicates party-in-interest to the Plan

**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

**2024**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- 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) \_\_\_\_\_
- 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
  - 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

|                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|------------------------------------------------|--|--------------------------------------------------------------|--|-----------------------------------------------------------|--|------------------------------------------------------|--|
| <b>1a</b> Name of plan<br>SARGENT REHABILITATION CENTER INC DC PLAN                                                                                                                                                                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%;">002</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/>09/01/2002</td> </tr> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/>05-0258936</td> </tr> <tr> <td colspan="2"><b>2c</b> Plan Sponsor's telephone number<br/>401-886-6600</td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/>621498</td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ▶ | 002 | <b>1c</b> Effective date of plan<br>09/01/2002 |  | <b>2b</b> Employer Identification Number (EIN)<br>05-0258936 |  | <b>2c</b> Plan Sponsor's telephone number<br>401-886-6600 |  | <b>2d</b> Business code (see instructions)<br>621498 |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                                                     | 002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>1c</b> Effective date of plan<br>09/01/2002                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>2b</b> Employer Identification Number (EIN)<br>05-0258936                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>2c</b> Plan Sponsor's telephone number<br>401-886-6600                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>2d</b> Business code (see instructions)<br>621498                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><br>SARGENT REHABILITATION CENTER<br>SARGENT REHABILITATION CENTER<br><br>800 QUAKER LN<br><br>EAST GREENWICH RI 02818-1667 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |

**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.

|                  |                                    |      |                                                              |
|------------------|------------------------------------|------|--------------------------------------------------------------|
| <b>SIGN HERE</b> |                                    |      | MARY SHEPARD                                                 |
|                  | Signature of plan administrator    | Date | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                    |      | MARY SHEPARD                                                 |
|                  | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                    |      |                                                              |
|                  | Signature of DFE                   | Date | Enter name of individual signing as DFE                      |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

**Form 5500 (2024)**  
v. 240311

|                                                                                                                                                                                                                                       |              |                                            |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                              |              | <b>3b</b> Administrator's EIN              |     |
|                                                                                                                                                                                                                                       |              | <b>3c</b> Administrator's telephone number |     |
|                                                                                                                                                                                                                                       |              |                                            |     |
| <b>4</b> 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: |              | <b>4b</b> EIN                              |     |
| <b>a</b> Sponsor's name                                                                                                                                                                                                               |              | <b>4d</b> PN                               |     |
| <b>c</b> Plan Name                                                                                                                                                                                                                    |              |                                            |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                               | <b>5</b>     |                                            | 183 |
| <b>6</b> 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).                                                                              |              |                                            |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                               | <b>6a(1)</b> |                                            | 128 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                     | <b>6a(2)</b> |                                            | 177 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                   | <b>6b</b>    |                                            | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                    | <b>6c</b>    |                                            | 53  |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c. ....                                                                                                                                                                                  | <b>6d</b>    |                                            | 230 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                            | <b>6e</b>    |                                            | 0   |
| <b>f</b> Total. Add lines 6d and 6e. ....                                                                                                                                                                                             | <b>6f</b>    |                                            | 230 |
| <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....                                                                              | <b>6g(1)</b> |                                            | 119 |
| <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                    | <b>6g(2)</b> |                                            | 127 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                            | <b>6h</b>    |                                            | 0   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                   | <b>7</b>     |                                            |     |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2F 2G 2L 2M 3D

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

|                                                           |                                                   |                                                                         |                                                                         |
|-----------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply) |                                                   | <b>9b</b> Plan benefit arrangement (check all that apply)               |                                                                         |
| (1) <input checked="" type="checkbox"/> Insurance         | (1) <input checked="" type="checkbox"/> Insurance | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts |
| (3) <input checked="" type="checkbox"/> Trust             | (3) <input checked="" type="checkbox"/> Trust     | (4) <input type="checkbox"/> General assets of the sponsor              | (4) <input type="checkbox"/> 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)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p> | <p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input checked="" type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>  1  </u></p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

---

**SARGENT REHABILITATION CENTER INC. DC**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2024**

EIN: 05-0258936/002

| (a) | (b)                                                   | (c)                                                                                                           | (d)  | (e)           |
|-----|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------|---------------|
|     | Identity of Issue, Borrower, Lessor, or Similar Party | Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | Cost | Current Value |
|     | Allspring Spec Mid Cap Val R6                         | Registered Investment Company                                                                                 |      | \$ 28,127     |
|     | American EuroPacific Growth Fund R6                   | Registered Investment Company                                                                                 |      | 78,399        |
|     | American Funds New World R6                           | Registered Investment Company                                                                                 |      | 28,070        |
|     | BlackRock Infl Protected Bd K                         | Registered Investment Company                                                                                 |      | 28,267        |
| *   | CREF Core Bond R1                                     | Registered Investment Company                                                                                 |      | 78,889        |
| *   | CREF Equity Index R1                                  | Registered Investment Company                                                                                 |      | 184,931       |
| *   | CREF Global Equities R1                               | Registered Investment Company                                                                                 |      | 323,312       |
| *   | CREF Growth R1                                        | Registered Investment Company                                                                                 |      | 219,435       |
| *   | CREF Inflation-Linked Bond R1                         | Registered Investment Company                                                                                 |      | 52,580        |
| *   | CREF Money Market R1                                  | Money Market Fund                                                                                             |      | 182,529       |
| *   | CREF Social Choice R1                                 | Registered Investment Company                                                                                 |      | 21,676        |
| *   | CREF Stock R1                                         | Registered Investment Company                                                                                 |      | 434,065       |
|     | DFA Global Equity I                                   | Registered Investment Company                                                                                 |      | 25,056        |
|     | DFA US Targeted Val Port Inst                         | Registered Investment Company                                                                                 |      | 15,422        |
|     | Janus Henderson Enterprise N                          | Registered Investment Company                                                                                 |      | 25,011        |
|     | JPMorgan Core Plus Bond Fd R6                         | Registered Investment Company                                                                                 |      | 6,183         |
|     | Lord Abbett Short Duratn Ic R6                        | Registered Investment Company                                                                                 |      | 28,763        |
| *   | Nuveen Lifecycle Idx 2015 R6                          | Registered Investment Company                                                                                 |      | 30,403        |
| *   | Nuveen Lifecycle Idx 2020 R6                          | Registered Investment Company                                                                                 |      | 97,318        |
| *   | Nuveen Lifecycle Idx 2025 R6                          | Registered Investment Company                                                                                 |      | 337,505       |
| *   | Nuveen Lifecycle Idx 2030 R6                          | Registered Investment Company                                                                                 |      | 315,022       |
| *   | Nuveen Lifecycle Idx 2035 R6                          | Registered Investment Company                                                                                 |      | 350,303       |
| *   | Nuveen Lifecycle Idx 2040 R6                          | Registered Investment Company                                                                                 |      | 205,513       |
| *   | Nuveen Lifecycle Idx 2045 R6                          | Registered Investment Company                                                                                 |      | 33,287        |
| *   | Nuveen Lifecycle Idx 2050 R6                          | Registered Investment Company                                                                                 |      | 270,676       |
| *   | Nuveen Lifecycle Idx 2055 R6                          | Registered Investment Company                                                                                 |      | 379,950       |
| *   | Nuveen Lifecycle Idx 2060 R6                          | Registered Investment Company                                                                                 |      | 143,467       |
| *   | Nuveen Lifecycle Idx 2065 R6                          | Registered Investment Company                                                                                 |      | 37,569        |
|     | PGIM Jennison Growth Class R6                         | Registered Investment Company                                                                                 |      | 422           |
|     | PGIM Jennison Small Company R6                        | Registered Investment Company                                                                                 |      | 24,684        |
|     | PIMCO Income Fd Institutional                         | Registered Investment Company                                                                                 |      | 6,007         |
|     | Putnam Large Cap Value Fund R6                        | Registered Investment Company                                                                                 |      | 62,337        |
| *   | TIAA Access Nuveen Core Plus Bond T4                  | Registered Investment Company                                                                                 |      | 14,905        |
| *   | TIAA Access Nuveen Core Equity T4                     | Registered Investment Company                                                                                 |      | 24,748        |
| *   | TIAA Access Nuveen Intl Equity T4                     | Registered Investment Company                                                                                 |      | 51,658        |
| *   | TIAA Access Nuveen Lg-Cap Res Eq T4                   | Registered Investment Company                                                                                 |      | 1,600         |
| *   | TIAA Access Nuveen Lrg-Cap Val T4                     | Registered Investment Company                                                                                 |      | 60,508        |
| *   | TIAA Access Nuveen Lifecycle 2015 T4                  | Registered Investment Company                                                                                 |      | 112           |
| *   | TIAA Access Nuveen Lifecycle 2020 T4                  | Registered Investment Company                                                                                 |      | 48,592        |
| *   | TIAA Access Nuveen Lifecycle 2025 T4                  | Registered Investment Company                                                                                 |      | 25,757        |
| *   | TIAA Access Nuveen Lifecycle 2030 T4                  | Registered Investment Company                                                                                 |      | 28,000        |

SARGENT REHABILITATION CENTER INC. DC  
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED  
DECEMBER 31, 2024

EIN: 05-0258936/002

| (a) | (b)                                                   | (c)                                                                                                     | (d)    | (e)           |
|-----|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------|---------------|
|     | Identity of Issue, Borrower, Lessor, or Similar Party | Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | Cost   | Current Value |
| *   | TIAA Access Nuveen Lifecycle 2035 T4                  | Registered Investment Company                                                                           |        | 1,882         |
| *   | TIAA Access Nuveen Lifecycle 2040 T4                  | Registered Investment Company                                                                           |        | 632           |
| *   | TIAA Access Nuveen Lifecycle 2045 T4                  | Registered Investment Company                                                                           |        | 63,073        |
| *   | TIAA Access Nuveen Lifecycle 2050 T4                  | Registered Investment Company                                                                           |        | 2,560         |
| *   | TIAA Access Nuveen Mid-Cap Gr T4                      | Registered Investment Company                                                                           |        | 13,227        |
| *   | TIAA Access Nuveen Mid-Cap Val T4                     | Registered Investment Company                                                                           |        | 67,437        |
| *   | TIAA Access Nuveen Qt Sml Cap Eq T4                   | Registered Investment Company                                                                           |        | 28,644        |
| *   | TIAA Access Nuveen Real Est Secs T4                   | Registered Investment Company                                                                           |        | 36,234        |
| *   | TIAA Access Nuveen Sm-Cap Bl Idx T4                   | Registered Investment Company                                                                           |        | 3,039         |
| *   | TIAA Real Estate                                      | Pooled Separate Account                                                                                 |        | 105,653       |
| *   | TIAA Traditional - Benefit Responsive                 | Guaranteed Fixed Annuity                                                                                |        | 501,104       |
| *   | TIAA Traditional - Nonbenefit Responsive              | Guaranteed Fixed Annuity                                                                                |        | 113,042       |
| *   | TIAA Traditional - Nonbenefit Responsive 2            | Guaranteed Fixed Annuity                                                                                |        | 567,750       |
|     | Vanguard 500 Idx Adm                                  | Registered Investment Company                                                                           |        | 293,797       |
|     | Vanguard Balanced Idx InstAdm                         | Registered Investment Company                                                                           |        | 262,117       |
|     | Vanguard Devlopd Mkts Idx Adm                         | Registered Investment Company                                                                           |        | 181,638       |
|     | Vanguard Growth and Income Adm                        | Registered Investment Company                                                                           |        | 74,875        |
|     | Vanguard Federal Money Mkt Inv                        | Money Market Fund                                                                                       |        | 42            |
|     | Vanguard Small-Cap Idx Adm                            | Registered Investment Company                                                                           |        | 93,656        |
|     | Vanguard Mid-Cap Idx Adm                              | Registered Investment Company                                                                           |        | 31,007        |
| *   | Note Receivable from Participant                      | 4.25% maturing through 2025                                                                             | \$ -0- | 2,954         |

\* Indicates party-in-interest to the Plan