

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;">2024</p> <hr/> <p style="text-align: center;">This Form is Open to Public Inspection</p>
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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

<p>1a Name of plan <u>HILLSIDE-HUDSON CASH BALANCE PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>HILLSIDE MANOR REHABILITATION AND EXTENDED CARE CENTER, LLC</u></p> <p><u>182-15 HILLSIDE AVENUE</u> <u>JAMAICA, NY 11432-4853</u></p>	<p>1c Effective date of plan <u>01/01/1983</u></p> <p>2b Employer Identification Number (EIN) <u>11-6241282</u></p> <p>2c Plan Sponsor's telephone number <u>718-291-8200</u></p> <p>2d Business code (see instructions) <u>623000</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2025	JEFFREY JACKSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2025	JEFFREY JACKSON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	117
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	68
	6a(2)	65
	6b	5
	6c	40
	6d	110
	6e	0
	6f	110
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1C 3D 1I

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input 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 _____
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>HILLSIDE-HUDSON CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>HILLSIDE MANOR REHABILITATION AND EXTENDED CARE CENTER, LLC</u>	D Employer Identification Number (EIN) <u>11-6241282</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>4516435</u>
	b Actuarial value	2b	<u>4516435</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>5</u>	<u>302911</u>
	b For terminated vested participants	<u>44</u>	<u>1282971</u>
	c For active participants	<u>68</u>	<u>3107095</u>
	d Total	<u>117</u>	<u>4692977</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>4.97 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>0</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		
	Signature of actuary	<u>08/04/2025</u> Date
	<u>CARL WARSAW, EA, MAAA</u> Type or print name of actuary	<u>23-08810</u> Most recent enrollment number
	<u>USI CONSULTING GROUP</u> Firm name	<u>516-683-6100</u> Telephone number (including area code)
	<u>725 RXR PLAZA - EAST TOWER UNIONDALE, NY 11556</u> Address of the firm	

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____ %.....	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		139
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.04</u> %		7
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		146
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage.....	14	95.85 %
15	Adjusted funding target attainment percentage	15	95.85 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	87.01 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/16/2024	13612						
07/11/2024	13612						
10/04/2024	13612						
			Totals ▶	18(b)	40836	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	39810

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?..... Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....				30 0

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 0
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	195259		20373	
b Waiver amortization installment.....	0		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				34 20373
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement			0	
36 Additional cash requirement (line 34 minus line 35)				36 20373
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 39810
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 19437
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021				

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

A Name of plan HILLSIDE-HUDSON CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HILLSIDE MANOR REHABILITATION AND EXTENDED CARE CENTER, LLC	D Employer Identification Number (EIN) 11-6241282	

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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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)

MANUFACTURERS AND TRADERS TRUST CO.

16-0538020

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	16959	Yes <input type="checkbox"/> No <input checked="" 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)

PACIFICA CAPITAL

84-1452736

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	2368	Yes <input type="checkbox"/> No <input checked="" 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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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.

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan HILLSIDE-HUDSON CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 HILLSIDE MANOR REHABILITATION AND EXTENDED CARE CENTER, LLC	D Employer Identification Number (EIN) 11-6241282

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	7502	226757
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	59212	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	49889	122880
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	401823	366764
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4000295	4059108
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	4518721	4775509
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4518721	4775509

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	40836	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		40836
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	107094	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	349349	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		497279

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	200965	
(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)		200965
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(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)	39526	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		39526
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		240491

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		256788
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HMM & CO., LLP**

(2) EIN: **46-5416249**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 551333.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>HILLSIDE-HUDSON CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HILLSIDE MANOR REHABILITATION AND EXTENDED CARE CENTER, LLC</u>	D Employer Identification Number (EIN) <u>11-6241282</u>	

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): _____

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	7
---	---

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
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).....	14b	
c 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).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

Hillside-Hudson Cash Balance Plan

FINANCIAL STATEMENTS AND AUDITOR'S REPORT

Years ended December 31, 2024 and 2023

Hillside-Hudson Cash Balance Plan
Financial Statements and Supplemental Schedule
Years ended December 31, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
of Hillside-Hudson Cash Balance Plan

Opinion

We have audited the accompanying financial statements of Hillside-Hudson Cash Balance Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of December 31, 2023, the related statement of changes in accumulated plan benefits for the year ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Hillside-Hudson Cash Balance Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, and the accumulated plan benefits as of December 31, 2023, and the changes in its accumulated plan benefits for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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 Hillside-Hudson Cash Balance Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hillside-Hudson Cash Balance Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hillside-Hudson Cash Balance Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4(i), 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 are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information 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 generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

HMM & Co., LLP

Hauppauge, NY 11788

September 23, 2025

Hillside-Hudson Cash Balance Plan
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	2024	2023
Assets		
Investments, at fair value		
Common stock	\$ 366,764	\$ 401,823
Mutual funds	4,059,108	4,000,295
Money market accounts	122,880	49,889
Total Investments at Fair Value	4,548,752	4,452,007
Receivables		
Employer contributions	-	59,212
Total Receivables	-	59,212
Checking account - noninterest bearing	226,757	7,502
Net Assets Available for Benefits	\$ 4,775,509	\$ 4,518,721

See accompanying notes.

Hillside-Hudson Cash Balance Plan

Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2024 and 2023

	2024	2023
Additions:		
Employer contributions	\$ 40,836	\$ 59,212
Investment income		
Net appreciation in fair value of investments	349,349	564,313
Interest and dividend income	107,094	94,299
Total Investment Income	456,443	658,612
Total Additions	497,279	717,824
Deductions:		
Benefits paid to participants	200,965	122,032
Administrative charges	39,526	60,224
Total Deductions	240,491	182,256
Net increase in net assets available for benefits	256,788	535,568
Net Assets Available for Benefits Beginning of Year	4,518,721	3,983,153
Net Assets Available for Benefits End of Year	\$ 4,775,509	\$ 4,518,721

See accompanying notes.

Hillside-Hudson Cash Balance Plan

Statement of Accumulated Plan Benefits

December 31, 2023

Actuarial Present Value of Accumulated Plan Benefits

Present Value of Vested Benefits	
For retired participants and beneficiaries	\$ 298,312
For other participants	4,298,495
Total Present Value of Vested Benefits	<u>4,596,807</u>
Present Value of Nonvested Accumulated Benefits	18,113
Total Actuarial Present Value of Accumulated Plan Benefits	<u><u>\$ 4,614,920</u></u>

Statement of Changes in Accumulated Plan Benefits

For the Year Ended December 31, 2023

Actuarial Present Value of Accumulated Plan Benefits at January 1, 2023	\$ 4,478,456
Increase (Decrease) during the year attributable to:	
Benefits accumulated and other experience gains and losses	15,537
Increase for interest due to decrease in discount period	242,959
Benefits paid	<u>(122,032)</u>
Net Increase	<u>136,464</u>
Actuarial Present Value of Accumulated Plan Benefits at End of Year December 31, 2023	<u><u>\$ 4,614,920</u></u>

See accompanying notes.

Hillside-Hudson Cash Balance Plan

Notes to Financial Statements Years Ended December 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Hillside-Hudson Cash Balance Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General:

Hillside Manor Rehabilitation and Extended Care Center ("Hillside Manor") adopted, effective January 1, 1983, a defined benefit pension plan for the benefit of all employees meeting the eligibility requirements for participation in the Plan. On March 3, 1994, the plan was amended and restated as a defined benefit cash balance plan. In addition, the Plan was amended and restated effective January 28, 2008 to comply with the Pension Protection Act of 2006.

Effective May 12, 2023, Hillside Manor froze its defined benefit cash balance plan. The plan was amended to cease accrued principal credits in accordance with the plan and the accrued benefits of each participant was frozen with respect to service performed and compensation earned as of May 12, 2023. The Plan is also subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Hillside Manor is a limited liability company and is the sponsor of the plan. In addition, Hillside Diagnostic and Treatment Center, LLC and S&J Management, Inc., companies whose shareholders are members of Hillside Manor are participating employers.

Eligibility:

All employees who are covered under a collective bargaining agreement, referred to as "specialists" or "on-call" and/or who have an ownership interest in the employer are ineligible. Employees become eligible for participation when they have reached 20 ½ years of age and have worked 1,000 hours during a twelve consecutive month period. Effective May 12, 2023, only employees who were participants in the Plan on or before May 12, 2023, shall be eligible to participate in the Plan. Any eligible employee who have not become a participant of the plan at such date, shall not enter and shall not become a participant in the plan.

Funding:

The participating employers contribute actuarially determined amounts necessary to provide assets sufficient to meet the benefits paid to the Plan participants as well as to fund the Plan's administrative costs. The Plan has met the minimum funding requirements of ERISA for the years ended December 31, 2024 and 2023.

Although it has not expressed any intention to do so, the participating employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

Vesting:

Effective January 1, 2008, benefits accrued by participants who have at least one hour of service after December 31, 2007, shall be fully (100%) vested after 3 years of service. Prior to the amendment,

Hillside-Hudson Cash Balance Plan

Notes to Financial Statements Years Ended December 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

benefits vested incrementally over a 6-year period and had the effect of accelerating vesting for Participants who were not already fully vested on January 1, 2008.

Payment of Benefits:

Participants are eligible for monthly benefit payments upon reaching normal retirement age. The normal retirement age is the first of the month coinciding with or next following the later of the participant's attainment of his or her sixty-fifth birthday or after five years of participation in the Plan. The Plan contains no provisions for early retirement.

The benefit formula is a calculation whereby the actuarial equivalent of a lump-sum option of the participant's prior Plan accrual benefit as of December 31, 1992, plus a contribution credit for each Plan year equal to 2.5% of compensation, plus 45% (225% after December 31, 1993) of compensation in excess of \$115,000 (\$125,000 after December 31, 1993) and an interest credit of 6% per annum credited on the last day of a plan year to the participant's cash balance account at the end of the preceding plan year, are aggregated and divided by the actuarial equivalent of \$1.00 per month payable as a single life annuity. Pursuant to an amendment adopted in 2002, for plan years beginning after December 31, 2001, compensation used in the benefit formula calculation is limited to \$170,000.

Death Benefits:

Upon the death of any participant prior to their retirement or the commencement of any benefits under the Plan, the surviving spouse, if any, is entitled to a monthly benefit payable during their lifetime based on an amount that could be provided from the actuarial value of the accrued benefit attributable to the deceased participant. Upon the death of a participant who has no surviving spouse, prior to retirement or the commencement of any benefits under the Plan, the participant's beneficiary is entitled to the actuarial value of the accrued benefit attributable to such deceased participant.

Disability Benefits:

Upon the retirement from employment due to disability, in accordance with the terms of the Plan and if the participant's condition continues for a period of six months, the participant will receive during the period of disability, a monthly standard form of retirement income which will be the actuarial equivalent of the accrued benefit otherwise payable at the normal date of retirement. Such disability retirement benefit shall not exceed the accrued benefit payable at the normal retirement date.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting:

The financial statements of the plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

Hillside-Hudson Cash Balance Plan

Notes to Financial Statements Years Ended December 31, 2024 and 2023

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

certain reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results may differ from those estimates.

Valuation of Investments:

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its investment advisors, custodians, and insurance company. See Note 3 for discussion of fair value investments.

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/(depreciation) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits:

Benefits are recorded when paid.

Date of Management's Review:

In preparing these financial statements, the Company evaluated events and transactions for the potential recognition through September 23, 2025, the date the financial statements were available to be issued.

NOTE 3 - 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described as follows:

- Level 1 input 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 the following:
 - 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 is observable for the asset or liability.
 - Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Hillside-Hudson Cash Balance Plan

Notes to Financial Statements Years Ended December 31, 2024 and 2023

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

- Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The assets or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimizes the use of unobservable inputs.

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

- Common stocks, Corporate Bonds and US. Government Securities- Valued at the closing price reported on the active market on which the individual securities are traded.
- 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 SEC. 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.
- Money Market Accounts – Consists of U.S. government securities valued using pricing models maximizing the use of observable inputs for similar securities.

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

	Fair Value Measurements at End of the Reporting Date Using:		
Fair Value	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	
Total	(Level 1)	(Level 2)	
December 31, 2024			
Common Stock	\$ 366,764	\$ 366,764	\$ -
Mutual Funds	4,059,108	4,059,108	-
Money Market Funds	122,880	-	122,880
	\$ 4,548,752	\$ 4,425,872	\$ 122,880

Hillside-Hudson Cash Balance Plan

Notes to Financial Statements Years Ended December 31, 2024 and 2023

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

	Fair Value Measurements at End of the Reporting Date Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs
<u>December 31, 2023</u>	Total	(Level 1)	(Level 2)
Common Stock	\$ 401,823	\$ 401,823	\$ -
Mutual Funds	4,000,295	4,000,295	-
Money Market Funds	49,889	-	49,889
	\$ 4,452,007	\$ 4,402,118	\$ 49,889

NOTE 4 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions that the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries (b) beneficiaries of participants who have died, and (c) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable, under all circumstances, retirement, death and termination of employment are included, to the extent they are deemed attributable to employee service rendered through the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, USI Consulting Group, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations for 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Mortality	PRI-2012 Mortality Tables with Scale MP-2021 Improvement	PRI-2012 Mortality Tables with Scale MP-2021 Improvement
Investment return	6.00%	6.00%
Discount rate	5.50%	5.50%
Retirement age	Age 65 with a minimum of 5 years of participation	Age 65 with a minimum of 5 years of participation

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Hillside-Hudson Cash Balance Plan

Notes to Financial Statements Years Ended December 31, 2024 and 2023

NOTE 5 – PARTY IN INTEREST

Certain Plan investments are shares of mutual funds and money market funds managed by Charles Schwab and M&T Investment Group. Charles Schwab and M&T Investment Group are the custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 6 - INCOME TAX STATUS

The Plan obtained its latest determination letter on September 19, 2013, in which the Internal Revenue Service states that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, the plan administrator believes that the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believes 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 applicable authorities. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 7 – FEES AND EXPENSES

Substantially all administrative expenses were paid by the Plan. The amounts paid by the Plan were \$39,526 and \$60,224 in 2024 and 2023, respectively.

NOTE 8 – TERMINATION

In the event the Plan is terminated, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- Benefits attributable to employee contributions, taking into account those paid out before termination.
- Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S Government agency) up to the applicable limitations.
- All other vested benefits (that is, vested benefits not insured by the PBGC).
- All non-vested benefits.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early

Hillside-Hudson Cash Balance Plan

Notes to Financial Statements Years Ended December 31, 2024 and 2023

NOTE 8 – TERMINATION (Continued)

retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is limited to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan be terminated at some future time, will depend on the sufficiency, at that time, of the Plan's assets to provide for accumulated benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

NOTE 9 - RISKS AND UNCERTAINTIES

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

**Hillside-Hudson Cash Balance Plan
Supplemental Schedule**

Hillside-Hudson Cash Balance Plan

Schedule H, Line 4(i)-Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of Issue Borrower, Lessor Similar Party	(c) Description of Investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	COMMON STOCKS	SHARES		
	Academy Sports & Outdoor	300	\$ 16,433	\$ 17,259
	Berkshire Hathaway Class B	200	11,018	90,656
	Build A Bear Workshop	1,000	22,786	46,040
	Fairfax Finl Hldgs Ltd Sub Vtg	85	25,791	118,269
	Fairfax India Hldgs	1,000	14,807	16,004
	Five Below	700	48,946	73,472
	Rentokil Initial PLC ADR	200	4,576	5,064
	Total Common Stocks		144,357	366,764
	MUTUAL FUNDS			
	American Beacon SIM H/Y-INS.	13,681	125,878	126,689
	JPMorgan Mtg-Backed Sec Fund CL R6	16,575	173,624	166,412
	Metwest Total Return Bond Fund Class I	43,876	440,672	389,181
	Wilmington Broad Market Bond Fund - I	66,275	634,458	571,290
	AMG River Road Small Cap Value Fund Class I	2,728	29,302	44,115
	FT BHVRL Sm Cap Grw-R6	1,030	44,393	49,607
	Harbor Large Cap Value Fund	10,333	169,702	221,846
	NYLI Pinestone US Equity P	6,213	112,191	118,295
	T. Rowe Price Large Cap Growth Fund	2,740	135,025	225,428
	Wilmington Large Cap Strategy Fund	11,848	252,355	377,010
	Wilmington Real Asset Fund - I	9,028	128,671	124,407
	Total Mutual Funds		2,246,271	2,414,280

(Continued)

Hillside-Hudson Cash Balance Plan

Schedule H, Line 4(i)-Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of Issue Borrower, Lessor Similar Party	(c) Description of Investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
				(Continued)
		Balance carry-forward from previous page	2,246,271	2,414,280
	Ishares MSCI USA Quality Factor ETF	1,325	140,773	235,956
	Ishares Russell 1000 Growth ETF	465	131,866	186,735
	Ishares Russell 1000 Value ETF	1,111	190,879	205,679
	Ishares Russell 2000 Value ETF	385	61,519	63,205
	Ishares Core MSCI Emerging	784	37,842	40,940
	Ballie Gifford Emerg Mkts CI K	4,022	88,594	77,109
	Columbia Overseas Value Fund	20,968	213,727	219,536
	Penza Emerg Mkts Value Fd CL I	3,522	41,627	41,845
	WCM Focused International Growth Fund	8,232	162,928	179,121
	Wilmington International Fund - I	20,294	151,886	183,258
	Blackrock Event Drive Equity Fund	10,736	107,160	107,358
	Wilmington Global Alpha Equities Fund	7,874	95,192	103,932
	Ending Accrual	-	-	154
	Total Mutual Funds		3,670,264	4,059,108
	CASH AND CASH EQUIVALENTS			
	JP Morgan Chase Money Market		196	196
	JP Morgan Chase Money Market (Non-sweep)		77,017	77,017
	Wilmington US Gov't Money Market		45,662	45,662
*	Schwab Adv Cash Resrv Prem		5	5
	Total Cash and Cash Equivalents		122,880	122,880

(Continued)

Hillside-Hudson Cash Balance Plan

Schedule H, Line 4(i)-Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of Issue Borrower, Lessor Similar Party	(c) Description of Investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
				(Continued)
		Balance carry-forward from previous page	122,880	122,880
		JP Morgan Chase Checking Account	226,757	226,757
		Total Cash and Cash Equivalent	<u>349,637</u>	<u>349,637</u>
		Total Assets Held at End of Year	<u>\$ 4,164,258</u>	<u>\$ 4,775,509</u>

* Denotes party-in interest as defined by ERISA

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Hillside-Hudson Cash Balance Plan	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Hillside Manor Rehabilitation and Extended Care Center, LLC	D Employer Identification Number (EIN) 11-6241282	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	4,516,435
	b Actuarial value	2b	4,516,435
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	5	302,911
	b For terminated vested participants	44	1,282,971
	c For active participants	68	3,107,095
	d Total	117	4,692,977
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	4.97 %
6	Target normal cost		
	a Present value of current plan year accruals	6a	0
	b Expected plan-related expenses	6b	0
	c Target normal cost	6c	0

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>08/04/2025</u> Date
	<u>CARL WARSAW, EA, MAAA</u> Type or print name of actuary	<u>23-08810</u> Most recent enrollment number
	<u>USI CONSULTING GROUP</u> Firm name	<u>(516) 683-6100</u> Telephone number (including area code)
	<u>725 RXR PLAZA - EAST TOWER</u> <u>UNIONDALE NY 11556</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

b Applicable month (enter code) **21b** 0

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29**

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	31a	0
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	195,259	20,373
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	20,373
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0

36 Additional cash requirement (line 34 minus line 35) **36** 20,373

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 39,810

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	19,437
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years **40** 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, LINE 22 - DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Participants are assumed to retire at age 65 with 5 years of participation or the age as of the end of the Plan Year, if greater.

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

Attained Age	Years of Credited Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 and over	
Under age 25	0	0	0	0	0	0	0	0	0	0	0
Age 25 to 29	0	1	1	0	0	0	0	0	0	0	2
Age 30 to 34	0	3	0	0	0	0	0	0	0	0	3
Age 35 to 39	0	3	0	0	0	0	0	0	0	0	3
Age 40 to 44	0	1	3	0	1	0	0	0	0	0	5
Age 45 to 49	0	0	1	0	1	1	0	0	0	0	3
Age 50 to 54	0	0	1	5	1	3	3	0	0	0	13
Age 55 to 59	1	5	3	2	1	2	0	0	0	0	14
Age 60 to 64	0	4	1	3	0	1	3	2	1	0	15
Age 65 to 69	0	2	1	1	0	2	0	0	0	0	6
Age 70 & up	0	0	0	1	1	1	0	1	0	0	4
Total	1	19	11	12	5	10	6	3	1	0	68

HILLSIDE-HUDSON
CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 Form 5500 - SCHEDULE SB, LINE 32 - SCHEDULE OF AMORTIZATION BASES

<u>Date Established</u>	<u>Initial Balance</u>	<u>Shortfall Amortization Charge</u>	<u>Remaining Amortization Periods</u>	<u>Balance 1/1/2024</u>
1/1/2023	\$594,509	\$54,446	14	\$568,069
1/1/2024	(\$372,810)	(\$34,073)	15	(\$372,810)
	Total Charge	\$20,373		\$195,259

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

I. Valuation Method

The unit credit cost method, where the funding target is equal to the sum of the individual liabilities for all the participants. The individual's accrued liability is the present value of the benefit accrued in the prior plan years. The target normal cost is the present value of benefits accruing in the plan year.

II. Actuarial Asset Value

Market Value of Assets plus discounted contributions receivable.

III. Employee Assumptions

The valuation was prepared on an ongoing plan basis. The valuation was based on participants in the Plan as of the valuation date and did not take future participants into account. No provision has been made for contingent liabilities with respect to non-vested terminated participants who may be reemployed. For funding standard account purposes, the normal cost and amortization charges and credits were determined as payable at the beginning of the plan year. The valuation assumptions anticipate a modest rate of future inflation.

IV. Actuarial Assumptions

a. Mortality – IRS 2024 Generational Mortality Table (Annuitant and Non-Annuitant).

b. Discount Rate

Funding Interest Rates:	Segment 1 (0-5 years)	4.75%
	Segment 2 (5-20 years)	4.96%
	Segment 3 (20+ years)	5.59%
	Effective	4.97%
	Phase-in	Not Used
	Look Back Month	None (January)

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS CONT'D

- c. Salary increases – 3.00%
- d. Rates of turnover – T-6 Turnover Table was used. Such rate varies by attained age. A sample of rates, showing the percentage of participants assumed to terminate in the next year follows.

Percentage of Participants Assumed
To Terminate

<u>Age</u>	<u>Males</u>	<u>Females</u>
25	7.72%	7.72%
30	7.40%	7.40%
35	6.86%	6.86%
40	6.11%	6.11%
45	5.16%	5.16%
50	3.62%	3.62%
55	1.37%	1.37%
60	0.13%	0.13%

- e. Retirement age – age 65 with 5 years of participation or the age as of the end of the Plan Year, if greater.
- f. Benefit payments – It is assumed all participants will elect a lump sum distribution equal to their cash balance account upon retirement.

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, PART V - SUMMARY OF PRINCIPAL PLAN PROVISIONS

The following are the Plan provisions in effect as of January 1, 2024.

SPIN OFF:	Hudson Valley became a separate entity from Hillside Manor as of January 1, 2004 and their employees do not accrue benefits in this plan as of January 1, 2004. Hudson Valley accrued benefits as of December 31, 2003 were spun off as of August 31, 2004 from the Hillside Manor Plan.
ELIGIBILITY:	Minimum Age: 20 ½ Minimum Service: 12 Months and 1,000 Hours Maximum Age: None "On-call," "Flex," and Specialist employees and effective December 31, 2012, employees who have an ownership interest of at least 10% as of such date are not eligible.
PLAN FREEZE:	The plan was frozen effective May 12, 2023.
PARTICIPATION:	First Entry Date: January 1st Second Entry Date: July 1st Entry Date Follows Completion of Eligibility Requirements.
NORMAL RETIREMENT AGE:	Age 65 with a Minimum of 5 Years of Participation. There is no current provision for "early" retirement.
NORMAL RETIREMENT DATE:	1st of the Month Coincident with or Next Following attainment of Normal Retirement Age.
COMPENSATION DEFINED:	Total compensation paid or accrued for a calendar year. Maximum Compensation: \$170,000 (per 2002 plan amendment) Projected Benefit Based on Current Compensation. Accrued Benefit Based on Current Compensation. Average Monthly Compensation: 60 consecutive months.
CREDIT DEFINITIONS:	Minimum Hours Required for a Year of Benefit Credit: 1,000 Minimum Hours Required for a Year of Vested Credit: 1,000 Interest Crediting Rate: 6.00%

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, PART V - SUMMARY OF PRINCIPAL PLAN PROVISIONS (CONT'D)

The following are the Plan provisions in effect as of January 1, 2024.

BENEFIT FORMULA:

Prior to January 1, 1993:

13.00% of Compensation plus 12.00% of Average Monthly Compensation in excess of Covered Compensation as Defined under the 1992 Table I.

Linear Reduction in Total Benefit for Years of Service less than 19.

Minimum Monthly Benefit*.

Maximum Monthly Benefit: \$16,250.00 for 2009 (or Actuarial Equivalent) at Age 62 through 65.

- * The Plan is not top-heavy. However a minimum benefit is provided for employees who were participants during 1987 and/or 1988, equal to 2% of their compensation during each of those years which they were participants.

After December 31, 1992:

The amount of monthly retirement benefits to be provided for each Participant who retires on his Normal Retirement Date, shall be equal to A divided by B, where A is called the "Cash Balance Account" and equals (i) the Actuarial Equivalent of a lump sum option of the Participant's Prior Plan Accrued Benefit as of December 31, 1992, plus (ii) a contribution credit for each Plan Year equal to 2.5% of Compensation plus 45% (225% after 12/31/93) of Compensation in excess of \$115,000 (\$125,000 after 12/31/93), plus (iii) an interest credit of 6% per annum credited on the last day of a Plan Year to the Participant's Cash Balance Account at the end of the preceding Plan Year; and B equals the Actuarial Equivalent of \$1.00 per month payable as a single-life annuity.

Effective as of May 8, 1996, the maximum contribution credit for a non-owner highly compensated participant is 2.5% of compensation.

Effective for Plan Years after December 13, 2003, employees with an ownership interest cease to accrue contribution credits.

Effective for Plan Years after December 31, 2012, employees with an ownership interest of less than 10% are eligible to accrue contribution credits.

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, PART V - SUMMARY OF PRINCIPAL PLAN PROVISIONS (CONT'D)

The following are the Plan provisions in effect as of January 1, 2024.

BENEFIT FORMULA: (CONT'D)	received an allocation which equals the lesser of (1) 133 1/3% of the compensation percentage accrued for the 2007 Plan Year or (2) 2.5% of Plan Year compensation plus 225% of Plan Year compensation in excess of \$125,000. In addition, for the 2009 Plan Year only, participants' Hypothetical Allocation will be reduced by 106% of the amount that their Hypothetical Allocation for the 2008 Plan Year exceeded 2.5% of 2008 compensation. Effective for Plan Years after December 31, 2012, the contribution credit for all eligible participants is 2.5% of Plan Year Compensation.
ACCRUED BENEFIT:	Accrued Benefit is equal to the Monthly Retirement Benefit a Participant would receive at his Normal Retirement Date as described above.
DEATH BENEFIT:	Cash Balance Account at date of death.
VESTING SCHEDULES:	Effective January 1, 2008, benefits accrued by Participants who have at least one Hour of Service after December 31, 2007, shall be fully (100%) vested after 3 Years of Service. Prior to the amendment, benefits vested incrementally over a 6-year period. The amendment has the effect of accelerating vesting for Participants who were not already fully vested on January 1, 2008. Vested benefits are payable in annuity form commencing at Normal Retirement Date (Form of Benefit Payment). At participant's election, vested benefits may be paid following termination of employment. If the value of the vested benefits is less than \$5,000, then at the Plan Administrator's discretion it may be paid in a single lump sum payment following termination of employment. 100% vesting upon total and permanent disability.
FORM OF BENEFIT PAYMENT:	Normal Form is life annuity, with actuarially adjusted Joint and Survivor Annuity provided to married participants unless appropriate and timely election (with spousal consent) of another form (including a lump sum) or earlier receipt (for a terminated employee) is made.

HILLSIDE-HUDSON CASH BALANCE PLAN

EIN: 11-6241282

PN: 001

2024 FORM 5500 - SCHEDULE SB, LINE 19 - DISCOUNTED EMPLOYER CONTRIBUTIONS

<u>Contribution Date</u>	<u>Due Date</u>	<u>Contribution Amount (\$)</u>	<u># Days Overdue</u>	<u>Discount to Due Date if Late</u>	<u># Days Discounting to Val Date</u>	<u>Discounted Contribution</u>
4/16/2024	4/15/2024	\$4,584.00	1	\$4,583	105	\$4,519.31
4/16/2024	7/15/2024	\$4,584.00	0	\$4,584	106	\$4,519.88
4/16/2024	10/15/2024	\$4,444.00	0	\$4,444	106	\$4,381.84
7/11/2024	10/15/2024	\$140.00	0	\$140	192	\$136.47
7/11/2024	1/15/2025	\$4,584.00	0	\$4,584	192	\$4,468.52
7/11/2024	9/15/2025	\$8,888.00	0	\$8,888	192	\$8,664.09
10/4/2024	9/15/2025	\$13,612.00	0	\$13,612	277	\$13,120.05
TOTALS		\$40,836.00				\$39,810.16

Valuation Date	1/1/2024
Required Contribution	\$4,584.00
2024 Effective Interest Rates (HATFA Rates)	4.97%
Late Quarterly Interest Rate	9.97%

Hillside-Hudson Cash Balance Plan

Schedule H, Line 4(i)-Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of Issue Borrower, Lessor Similar Party	(c) Description of Investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	COMMON STOCKS	SHARES		
	Academy Sports & Outdoor	300	\$ 16,433	\$ 17,259
	Berkshire Hathaway Class B	200	11,018	90,656
	Build A Bear Workshop	1,000	22,786	46,040
	Fairfax Finl Hldgs Ltd Sub Vtg	85	25,791	118,269
	Fairfax India Hldgs	1,000	14,807	16,004
	Five Below	700	48,946	73,472
	Rentokil Initial PLC ADR	200	4,576	5,064
	Total Common Stocks		<u>144,357</u>	<u>366,764</u>
	MUTUAL FUNDS			
	American Beacon SIM H/Y-INS.	13,681	125,878	126,689
	JPMorgan Mtg-Backed Sec Fund CL R6	16,575	173,624	166,412
	Metwest Total Return Bond Fund Class I	43,876	440,672	389,181
	Wilmington Broad Market Bond Fund - I	66,275	634,458	571,290
	AMG River Road Small Cap Value Fund Class I	2,728	29,302	44,115
	FT BHVRL Sm Cap Grw-R6	1,030	44,393	49,607
	Harbor Large Cap Value Fund	10,333	169,702	221,846
	NYLI Pinestone US Equity P	6,213	112,191	118,295
	T. Rowe Price Large Cap Growth Fund	2,740	135,025	225,428
	Wilmington Large Cap Strategy Fund	11,848	252,355	377,010
	Wilmington Real Asset Fund - I	9,028	128,671	124,407
	Total Mutual Funds		<u>2,246,271</u>	<u>2,414,280</u>

(Continued)

Hillside-Hudson Cash Balance Plan

Schedule H, Line 4(i)-Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of Issue Borrower, Lessor Similar Party	(c) Description of Investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
				(Continued)
		Balance carry-forward from previous page	2,246,271	2,414,280
	Ishares MSCI USA Quality Factor ETF	1,325	140,773	235,956
	Ishares Russell 1000 Growth ETF	465	131,866	186,735
	Ishares Russell 1000 Value ETF	1,111	190,879	205,679
	Ishares Russell 2000 Value ETF	385	61,519	63,205
	Ishares Core MSCI Emerging	784	37,842	40,940
	Ballie Gifford Emerg Mkts CI K	4,022	88,594	77,109
	Columbia Overseas Value Fund	20,968	213,727	219,536
	Penza Emerg Mkts Value Fd CL I	3,522	41,627	41,845
	WCM Focused International Growth Fund	8,232	162,928	179,121
	Wilmington International Fund - I	20,294	151,886	183,258
	Blackrock Event Drive Equity Fund	10,736	107,160	107,358
	Wilmington Global Alpha Equities Fund	7,874	95,192	103,932
	Ending Accrual	-	-	154
	Total Mutual Funds		3,670,264	4,059,108
	CASH AND CASH EQUIVALENTS			
	JP Morgan Chase Money Market		196	196
	JP Morgan Chase Money Market (Non-sweep)		77,017	77,017
	Wilmington US Gov't Money Market		45,662	45,662
*	Schwab Adv Cash Resrv Prem		5	5
	Total Cash and Cash Equivalents		122,880	122,880

(Continued)

Hillside-Hudson Cash Balance Plan

Schedule H, Line 4(i)-Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of Issue Borrower, Lessor Similar Party	(c) Description of Investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
(Continued)				
	Balance carry-forward from previous page		122,880	122,880
	JP Morgan Chase Checking Account		226,757	226,757
	Total Cash and Cash Equivalent		<u>349,637</u>	<u>349,637</u>
	Total Assets Held at End of Year		<u>\$ 4,164,258</u>	<u>\$ 4,775,509</u>

* Denotes party-in interest as defined by ERISA

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

1a Name of plan Hillside-Hudson Cash Balance Plan		1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/1983
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Hillside Manor Rehabilitation and Extended Care Center, LLC		2b Employer Identification Number (EIN) 11-6241282
182-15 Hillside Avenue		2c Plan Sponsor's telephone number (718) 291-8200
Jamaica NY 11432-4853		2d Business code (see instructions) 623000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		<u>10/8/25</u>	Jeffrey Jackson
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/8/25</u>	Jeffrey Jackson
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2024)
v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	117
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	68
	6a(2)	65
	6b	5
	6c	40
	6d	110
	6e	0
	6f	110
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1C 3D 1I

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input 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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

EFAST2 Filing Authorization
for the 2024 Form 5500/5500-SF

Hillside-Hudson Cash Balance Plan
EIN / PN: 11-6241282 / 001

Hillside Hudson 401(k) Savings Plan
EIN / PN: 11-6241282 / 002

Plan Year Ending: 12/31/2024

Authorization of Practitioner to Electronically Sign and File

I hereby authorize USI to electronically sign and file the above-named return/report through EFAST2.

I understand that in granting this authority that:

- I must manually sign and date page 1 of the Form 5500/5500-SF and provide a scanned copy of that signature page to USI before the electronic filing can be initiated;
- USI will retain a copy of this written authorization in its records;
- USI will notify the individual signing below as plan administrator/employer about any inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/report; and
- A copy of my signature, as it appears on page 1 of the Form 5500/5500-SF, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- USI shall not be deemed an administrator or other fiduciary with respect to any Plan solely on account of the services performed under this authorization.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.



Jeffrey Jackson (Employer / Plan Sponsor)

12/8/2025

Date