

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

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, 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, 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, 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: NIGHTINGALE'S NURSING & ATTENDANTS 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2008
2a Plan sponsor's name (employer, if for a single-employer plan): NIGHTINGALE'S NURSING & ATTENDANT CARE SERVICES, INC.
2b Employer Identification Number (EIN): 04-3593896
2c Plan Sponsor's telephone number: 843-413-6033
2d Business code (see instructions): 624100

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and 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	636
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)	605
	6a(2)	602
	6b	1
	6c	32
	6d	635
	6e	0
	6f	635
	6g(1)	107
	6g(2)	98
h	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:
2E 2J 2K 2F 2G 3D

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 checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules	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 type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(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 checked="" 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 _____

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

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

<p>A Name of plan NIGHTINGALE'S NURSING & ATTENDANTS 401(K) PROFIT SHARING PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 NIGHTINGALE'S NURSING & ATTENDANT CARE SERVICES, INC.</p>	<p>D Employer Identification Number (EIN) 04-3593896</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.)

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	142875	194	01/21/2024	12/31/2024

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

<p>(a) Total amount of commissions paid 2646</p>	<p>(b) Total amount of fees paid 420</p>
--	--

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
OHIO NATIONAL INSURANCE AGENCY **ONE FINANCIAL WAY**
CINCINNATI, OH 45242

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2405	0	COMMISSION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
BENEFITS SOLUTIONS, ETC. LTD **2312 FAR HILLS AVENUE**
SUITE 144
DAYTON, OH 45419

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
241	420	ADMINISTRATION	5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <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.
--	--	---

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

A Name of plan NIGHTINGALE'S NURSING & ATTENDANTS 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NIGHTINGALE'S NURSING & ATTENDANT CARE SERVICES, INC.	D Employer Identification Number (EIN) 04-3593896	

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

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

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

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

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

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

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

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

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

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

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

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

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)

JOHN HANCOCK LIFE INSURANCE CO

01-0233346

(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?
15 28 62 63 67 68	RECORDKEEPER	350	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"/>

(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 D
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2024

This Form is Open to Public Inspection.

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

A Name of plan <u>NIGHTINGALE'S NURSING & ATTENDANTS 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NIGHTINGALE'S NURSING & ATTENDANT CARE SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>04-3593896</u>

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

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TARGET RET 2065</u>	b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>	
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10238</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TARGET RET 2060</u>	b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>	
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15792</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TARGET RET 2055</u>	b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>	
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>57023</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TARGET RET 2050</u>	b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>	
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>50968</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TARGET RET 2045</u>	b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>	
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>94707</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TARGET RET 2040</u>	b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>	
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>18653</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TARGET RET 2035</u>	b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>	
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>87041</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD TARGET RET 2030](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	89450
--	--	---	-----------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD TARGET RET 2025](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	62225
--	--	---	-----------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD TARGET RET 2020](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	805
--	--	---	---------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD TARGET RET INCOME](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	15050
--	--	---	-----------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [AMERICAN FUNDS AMCAP FUND](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	9251
--	--	---	----------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [NUVEEN SMALL-CAP BLEND INDEX](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5176
--	--	---	----------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [500 INDEX FUND](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6157
--	--	---	----------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [DFA US LARGE CAP VALUE FUND](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	475
--	--	---	---------------------

a Name of MTIA, CCT, PSA, or 103-12 IE: [VANGUARD INTERNATIONAL GROWTH](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5693
--	--	---	----------------------

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

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

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

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
--	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan NIGHTINGALE'S NURSING & ATTENDANTS 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 NIGHTINGALE'S NURSING & ATTENDANT CARE SERVICES, INC.	D Employer Identification Number (EIN) 04-3593896

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

	(a) Beginning of Year	(b) End of Year
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	75
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	418077
(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)	
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	528704

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	418152	528779
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	418152	528779

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)		
(B) Participants.....	2a(1)(B)	97481	
(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)		97481
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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		55339
(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		152820

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	31133	
(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)		31133
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)	10640	
(3) Recordkeeping fees	2i(3)	420	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		11060
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		42193

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		110627
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: SHEHEEN HANCOCK & GODWIN LLP

(2) EIN: 57-0522539

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		42000
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.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) <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.
--	---	---

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

A Name of plan <u>NIGHTINGALE'S NURSING & ATTENDANTS 401(K) PROFIT SHARING 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>NIGHTINGALE'S NURSING & ATTENDANT CARE SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>04-3593896</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		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 01-0233346

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 06 / 30 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q703991A.

**NIGHTINGALE'S NURSING & ATTENDANTS
401(k) PROFIT SHARING PLAN**

Report on the Audit of Financial Statements
and Supplemental Schedules

For the Years ended December 31, 2024 and 2023

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor’s Report	1 - 4
Financial Statements	
Statements of Net Assets Available for Benefits as of December 31, 2024 and 2023	5
Statement of Changes in Net Assets Available for Benefits for the Year ended December 31, 2024	6
Notes to Financial Statements	7-13
Supplemental Schedules	
Schedule H Line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2024	14
Schedule H Line 4(j) – Schedule of Reportable Transactions For the Year Ended December 31, 2024	15-16

NOTE: The accompanying financial statements have been prepared for the purpose of filing with Form 5500. Supplemental schedules required by Section 2520.103-10 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (“ERISA”), other than those listed above, are omitted because of the absence of the conditions under which they are required.

SHEHEEN, HANCOCK & GODWIN, LLP

CERTIFIED PUBLIC ACCOUNTANTS

1011 FAIR STREET

P.O. DRAWER 428

CAMDEN, SOUTH CAROLINA 29021

FOUNDED 1959

AUSTIN M. SHEHEEN, JR., CPA (1963-2020)
TERRY M. HANCOCK, CPA, (1970-2023)
LARRY F. GODWIN, CPA, EMERITUS (1973-2023)
THOMAS B. MYERS, CPA
DARYL W. TAYLOR, CPA
ANTHONY E. BOYKIN, CPA
JANE M. PEACOCK, CPA RETIRED
MATTHEW C. IRICK, CPA
J. RICHARD PARKER, CPA
R. MARC WOOD
SHANE E. KIRKLEY, CPA
B. KEACH JORDAN, CPA
JOHN C. BOYKIN, III, CPA
MEREDITH A. BLAKE, CPA
JOHN F. MARTIN, CPA
TRACY L. FAILE, CPA

M. EMILY SKUFCA, CPA, CIA, CFE
STEPHANIE G. CARO
JORDAN E. SLAGLE

MEMBERS OF
AMERICAN INSTITUTE OF CPA'S

SOUTH CAROLINA ASSOCIATION OF CPA'S

TELEPHONE
(803) 432-1424

FAX
(803) 432-1831

WEBSITE: WWW.SHGCPA.COM

September 29, 2025

INDEPENDENT AUDITOR'S REPORT

To the Profit Sharing Committee of
Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Florence, South Carolina 29501

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

We have performed an audit of the accompanying financial statements of Nightingale's Nursing & Attendants 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information

- prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nightingale Nursing & Attendants 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Nightingale Nursing & Attendants 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures

- include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nightingale Nursing & Attendants 401(k) Profit Sharing 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 Nightingale Nursing & Attendants 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

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

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

In our opinion—

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

Sheheen, Hancock & Godwin, LLP

Sheheen, Hancock and Godwin, LLP
Camden, South Carolina

**Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan**
Statements of Net Assets Available for Benefits
As of December 31,

	2024	2023
Assets		
Investments, at Fair Value:		
Money Market Account	\$ 75	\$ 75
Pooled Separate Accounts	528,704	418,077
Total Investments at Fair Value	528,779	418,152
 Total Assets	 528,779	 418,152
 Liabilities		
Total Liabilities	-	-
 Total Net Assets Available for Benefits	 \$ 528,779	 \$ 418,152

The notes to the financial statements are an integral part of these statements.

**Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan**
Statements of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

Additions to Net Assets Attributed To:

Investment Income

Net Appreciation (Depreciation) in Fair Value of Investments	\$ 55,339
Total Investment Income	55,339

Contributions

Employee deferrals	97,481
Total Contributions	97,481

Total Additions	152,820
------------------------	----------------

Deductions From Net Assets Attributed To:

Benefits Paid to Participants	(31,133)
Administrative and Investment Expenses	(11,060)
Total Deductions	(42,193)

Net Decrease	110,627
---------------------	----------------

Net Assets Available for Benefits, Beginning of Year	418,152
---	----------------

Net Assets Available for Benefits, End of Year	\$ 528,779
---	-------------------

The notes to the financial statements are an integral part of these statements.

**Nightingale’s Nursing & Attendants
401(k) Profit Sharing Plan**
Notes to Financial Statements
December 31, 2024 and 2023

Note 1. Description of the Plan

The following description of the Nightingale’s Nursing & Attendant Services, Inc. (the “Company”) 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

A. General

The Plan is a defined contribution plan covering all employees of the Company who are at least eighteen years of age and have completed one year of eligible service. Participation begins, once eligibility is obtained, at the Plan entry date which is the first day of the plan year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Nightingale’s Nursing & Attendant Services, Inc. originally began a retirement plan solely as a profit sharing plan on January 1, 2008 and the plan was called the Nightingale’s Nursing & Attendant Services, Inc. Retirement and Profit Sharing Plan. On November 15, 2017, the Company implemented a Plan restatement that allowed for employee contribution deferrals under Section 401(k) of the Internal Revenue Code. The Plan changed its name to Nightingale’s Nursing & Attendants 401(k) Profit Sharing Plan.

B. Contributions

Annually, the Company may contribute to the Plan at the discretion of the board of directors. Contributions are subject to certain limitations. Effective November 15, 2017, participants may contribute up to 100% of their pretax annual compensation, as defined in the plan document, subject to Internal Revenue Code (IRC) limitations. Participants who have attained the age of 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and certain individual retirement accounts.

C. Investment Options

The Plan currently offers various pooled separate accounts as investment options for participants.

D. Participant Accounts

Each participant’s account is credited with the allocation of the Company’s contribution, when applicable, and plan earnings (losses). Forfeitures of terminated participants’ non-vested accounts are used to offset administrative expenses. Contributions and earnings/(losses) are allocated in the same ratio that each participant’s compensation for the plan year bears to the total compensation of all participants for the plan year. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

**Nightingale’s Nursing & Attendants
401(k) Profit Sharing Plan**
Notes to Financial Statements
December 31, 2024 and 2023

Note 1. Description of Plan (continued)

E. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company’s discretionary contributions plus actual earnings thereon is based on years of continuous eligible service. The Company’s contributions vest according to the following schedule:

Years of Service	Vesting Percentage
1	20%
2	40%
3	60%
4	80%
5	100%

F. Payment of Benefits

On termination of service due to death, disability, retirement, or other reason, a participant or beneficiary may elect to receive distribution by a lump sum or direct rollover into an individual or other qualified retirement plan equal to the value of the participant’s vested interest in his or her account. In-service withdrawals may be available for participants who meet certain criteria resulting in a non-recurring payment of their vested interest in his or her account one time per year.

G. Forfeited Accounts

At December 31, 2024 and 2023, forfeited non-vested accounts totaled approximately \$75 and \$75 respectively. These accounts will be used to pay Plan administrative costs or to reduce employer contributions. Forfeitures used in 2024 and 2023 amounted to \$0 and \$6,563, respectively.

Note 2. Summary of Significant Accounting Policies

A. Basis of Accounting

The financial statements of the Company’s Plan have been prepared on an accrual method of accounting in conformity with accounting principles generally accepted in the United States of America.

B. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 2. Summary of Significant Accounting Policies (continued)

C. Investment Valuation and Income Recognition

The Plan's investments are stated 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. Plan management determines the plan's valuation policies utilizing information provided by the custodians.

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 of investments may include the Plan's gains and losses on investments bought and sold as well as held during the year.

D. Payment of Benefits

Benefits are recorded when paid.

E. Administrative Expenses

The Plan's administrative expenses are paid either by the Plan or the Plan Sponsor, as provided by the Plan document. Certain administrative functions are performed by employees of the Plan Sponsor. No such employees receive compensation from the Plan for those services. Expenses relating to specific participant transactions (distribution fees) are charged directly to the participant's account.

Note 3. Exempt Party-In-Interest Transactions

During the year's ended December 31, 2024 and 2023, certain plan investments were shares of investments advised and managed by John Hancock Life Insurance Company. John Hancock was trustee as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan to this entity for the investment management services amounted to \$6,196 and \$4,918 for the years ended December 31, 2024 and 2023, respectively.

The Company, as plan sponsor, paid certain plan administrative expenses for the year ended December 31, 2024 and 2023 including accounting and audit fees and certain other administrative expenditures. Total fees paid by the plan sponsor during 2024 and 2023 were approximately \$9,000 and \$9,000, respectively.

Nightingale’s Nursing & Attendants
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 4. Unaudited Information Prepared and Certified by Custodian

The accompanying financial statements and supplemental schedules include the following unaudited information as of and for the years ending December 31, 2024 and 2023 that was supplied and certified as complete and accurate to the best of its knowledge and belief by the Custodian, John Hancock Life Insurance Company.

	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 528,779	\$ 418,152
Net Appreciation (Depreciations) in Investments	55,339	60,069

Note 5. Tax Status

The plan terms have been drafted in reliance on the sample language provided by the Internal Revenue Service under approved revenue procedures. The Plan is required to operate in conformity with the IRC to maintain its tax exemption. Plan management believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, the plan administrator believes that the Plan was qualified as of the financial statement date.

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 if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authority. The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there were no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the statements.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of the Employee Retirement Income Security Act of 1974. Should the Plan be terminated at some future time, the net assets available for Plan benefits at the termination date would be distributed to participants based on amounts that have been allocated to their respective accounts.

**Nightingale’s Nursing & Attendants
401(k) Profit Sharing Plan**
Notes to Financial Statements
December 31, 2024 and 2023

Note 7. Investment Custodian

During the years ended December 31, 2024 and 2023, the Plan’s investments were held and managed by the custodian, John Hancock Life Insurance Company. All Plan investments were participant directed as the participants were provided with a diversified selection of investment options. The following schedules present the fair values of those investments and the changes in net assets as of December 31, 2024 and 2023.

	2023	2022
Money Market Account	\$ 75	\$ 75
Pooled Separate Accounts	528,704	418,077
 Total Market Value	 \$ 528,779	 \$ 418,152

The Plan’s investments (including investments bought, sold and held during the year) appreciated/(decreased) in value by \$55,339 and \$60,069 in 2024 and 2023, respectively.

Note 8. Fair Value Measurements

Financial Accounting Standard Board ASC Topic 820, Fair Value Measurements, was adopted by the Plan on January 1, 2008 and establishes a framework for measuring fair value of investments. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

Nightingale’s Nursing & Attendants
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 8. Fair Value Measurements (continued)

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during 2024 and 2023.

Money market funds – Money market funds are publicly traded investments and are valued daily at the closing price reported on the active market on which the funds are traded.

Pooled Separate accounts – The Plan invests in pooled separate accounts for which quoted prices are not available in active markets for identical instruments. The Plan utilizes the net asset value (“NAV”) of units, as determined by the custodian, as the estimated fair value. Because quoted prices in active markets for identical assets are not available, these prices are determined using observable market information such as quotes from less active markets and/or quoted prices of securities with similar characteristics.

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2024:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 75	\$ -	\$ -	\$ 75
Total Assets in the Fair Value Hierarchy	\$ 75	\$ -	\$ -	\$ 75
Pooled separate accounts measured at NAV (a)				528,704
Total Investments at Fair Value				\$ 528,779

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

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

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 75	\$ -	\$ -	\$ 75
Total Assets in the Fair Value Hierarchy	\$ 75	\$ -	\$ -	\$ 75
Pooled separate accounts measured at NAV (a)				418,077
Total Investments at Fair Value				\$ 418,152

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

**Nightingale’s Nursing & Attendants
401(k) Profit Sharing Plan**
Notes to Financial Statements
December 31, 2024 and 2023

Note 8. Fair Value Measurements (continued)

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2024. There are no participant redemption restrictions for these investments.

	Fair Value at December 31, 2024	Fair Value at December 31, 2023	Unfunded Commitments	Other Redemption Restrictions	Redemption Notice Period
Pooled Separate Accounts	\$ 528,704	\$ 418,077	None	Daily	None

The Plan recognizes transfers between the levels as of the actual date of the event or change in circumstances that caused the transfer. There were no gross transfers between levels for the year ended December 31, 2024.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 9. Risk and Uncertainties

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

Note 10. Management Review of Subsequent Events

Subsequent events have been evaluated through September 29, 2025, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

**Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at Year End)
EIN 04-3593896; Plan Number 001
Form 5500 Schedule H, Line 4(i)
For the Year Ended December 31, 2024**

(a) Party-in- Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Market Value
<i>Money Market Funds:</i>				
*	John Hancock	Money Market Fund	** \$	75
<i>Pooled Separate Accounts:</i>				
*	John Hancock	Vanguard Tar Retirement Income	**	15,050
		Vanguard Targetretirement 2020	**	805
		Vanguard Targetretirement 2025	**	62,225
		Vanguard Targetretirement 2030	**	89,450
		Vanguard Targetretirement 2035	**	87,041
		Vanguard Targetretirement 2040	**	18,653
		Vanguard Targetretirement 2045	**	94,707
		Vanguard Targetretirement 2050	**	50,968
		Vanguard Targetretirement 2055	**	57,023
		Vanguard Targetretirement 2060	**	15,792
		Vanguard Targetretirement 2065	**	10,238
		DFA US Large Cap Value Fund	**	475
		500 Index Fund	**	6,157
		Vanguard International Growth Fund	**	5,693
		TIAA-CREF Small-Cap Blend Index Fund	**	5,176
		American Funds AMCAP Fund	**	9,251
Total Investments:				\$ 528,779

* A Party-in-interest as defined by ERISA.

** Cost information is not required for participant directed investments and therefore is not included.

See independent accountant's audit report.

**Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Schedule H, Line 4(j) – Schedule of Reportable Transactions
EIN 04-3593896; Plan Number 001
Form 5500 Schedule H, Line 4(j)
For the Year Ended December 31, 2024**

Purchases	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
Vanguard Mid-Cap Value ETF	0	\$0.00			\$0.00	
Total	0	\$0.00			\$0.00	

Investment Funds						
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
American Funds AMCAP Fund	46	\$3,037.79			\$3,037.79	
DFA US Large Cap Value Fund	0	\$0.00			\$0.00	
500 Index Fund	46	\$2,063.86			\$2,063.86	
Vanguard Target Ret 2065	47	\$3,776.25			\$3,776.25	
Nuveen Small-Cap Blend Index	46	\$1,736.56			\$1,736.56	
Vanguard Target Ret Income	40	\$497.50			\$497.50	
Vanguard Target Ret 2020	0	\$0.00			\$0.00	
Vanguard Target Ret 2025	53	\$10,081.66			\$10,081.66	
Vanguard Target Ret 2030	52	\$22,404.34			\$22,404.34	
Vanguard Target Ret 2035	53	\$7,283.52			\$7,283.52	
Vanguard Target Ret 2040	53	\$4,136.89			\$4,136.89	
Vanguard Target Ret 2045	60	\$17,201.21			\$17,201.21	
Vanguard Target Ret 2050	52	\$11,821.43			\$11,821.43	
Vanguard Target Ret 2055	54	\$8,501.40			\$8,501.40	
Vanguard Target Ret 2060	54	\$3,107.76			\$3,107.76	
Vanguard International Growth	46	\$1,841.25			\$1,841.25	
Total	702	\$97,491.42			\$97,491.42	

Sales	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
Vanguard Mid-Cap Value ETF			0	\$0.00	\$0.00	
Total			0	\$0.00	\$0.00	

Investment Funds						
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
American Funds AMCAP Fund			4	\$89.71-	\$70.35-	\$19.36
DFA US Large Cap Value Fund			4	\$6.03-	\$4.82-	\$1.21
500 Index Fund			5	\$59.01-	\$44.01-	\$15.00
Vanguard Target Ret 2065			7	\$465.55-	\$389.93-	\$75.62
Nuveen Small-Cap Blend Index			4	\$51.62-	\$45.91-	\$5.71
Vanguard Target Ret Income			7	\$434.50-	\$391.79-	\$42.71
Vanguard Target Ret 2020			7	\$308.15-	\$248.95-	\$59.20
Vanguard Target Ret 2025			9	\$21,783.32-	\$17,764.90-	\$4,018.42
Vanguard Target Ret 2030			6	\$7,780.40-	\$6,388.53-	\$1,391.87
Vanguard Target Ret 2035			7	\$6,814.63-	\$5,688.21-	\$1,126.42
Vanguard Target Ret 2040			4	\$405.99-	\$325.42-	\$80.57
Vanguard Target Ret 2045			4	\$1,715.08-	\$1,327.85-	\$387.23
Vanguard Target Ret 2050			6	\$793.27-	\$629.41-	\$163.86

See independent accountant's audit report.

Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Schedule H, Line 4(j) – Schedule of Reportable Transactions
EIN 04-3593896; Plan Number 001
Form 5500 Schedule H, Line 4(j)
For the Year Ended December 31, 2024

Sales	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Investment Funds						
Vanguard Target Ret 2055			5	\$965.35-	\$729.77-	\$235.58
Vanguard Target Ret 2060			4	\$390.80-	\$308.15-	\$82.65
Vanguard International Growth			4	\$140.19-	\$131.75-	\$8.44
Total			87	\$42,203.60-	\$34,489.75-	\$7,713.85

See independent accountant's audit report.

**Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Schedule H, Line 4(j) – Schedule of Reportable Transactions
EIN 04-3593896; Plan Number 001
Form 5500 Schedule H, Line 4(j)
For the Year Ended December 31, 2024**

Purchases	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
Vanguard Mid-Cap Value ETF	0	\$0.00			\$0.00	
Total	0	\$0.00			\$0.00	
Investment Funds						
American Funds AMCAP Fund	46	\$3,037.79			\$3,037.79	
DFA US Large Cap Value Fund	0	\$0.00			\$0.00	
500 Index Fund	46	\$2,063.86			\$2,063.86	
Vanguard Target Ret 2065	47	\$3,776.25			\$3,776.25	
Nuveen Small-Cap Blend Index	46	\$1,736.56			\$1,736.56	
Vanguard Target Ret Income	40	\$497.50			\$497.50	
Vanguard Target Ret 2020	0	\$0.00			\$0.00	
Vanguard Target Ret 2025	53	\$10,081.66			\$10,081.66	
Vanguard Target Ret 2030	52	\$22,404.34			\$22,404.34	
Vanguard Target Ret 2035	53	\$7,283.52			\$7,283.52	
Vanguard Target Ret 2040	53	\$4,136.89			\$4,136.89	
Vanguard Target Ret 2045	60	\$17,201.21			\$17,201.21	
Vanguard Target Ret 2050	52	\$11,821.43			\$11,821.43	
Vanguard Target Ret 2055	54	\$8,501.40			\$8,501.40	
Vanguard Target Ret 2060	54	\$3,107.76			\$3,107.76	
Vanguard International Growth	46	\$1,841.25			\$1,841.25	
Total	702	\$97,491.42			\$97,491.42	

Sales	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
Vanguard Mid-Cap Value ETF			0	\$0.00	\$0.00	
Total			0	\$0.00	\$0.00	
Investment Funds						
American Funds AMCAP Fund			4	\$89.71-	\$70.35-	\$19.36
DFA US Large Cap Value Fund			4	\$6.03-	\$4.82-	\$1.21
500 Index Fund			5	\$59.01-	\$44.01-	\$15.00
Vanguard Target Ret 2065			7	\$465.55-	\$389.93-	\$75.62
Nuveen Small-Cap Blend Index			4	\$51.62-	\$45.91-	\$5.71
Vanguard Target Ret Income			7	\$434.50-	\$391.79-	\$42.71
Vanguard Target Ret 2020			7	\$308.15-	\$248.95-	\$59.20
Vanguard Target Ret 2025			9	\$21,783.32-	\$17,764.90-	\$4,018.42
Vanguard Target Ret 2030			6	\$7,780.40-	\$6,388.53-	\$1,391.87
Vanguard Target Ret 2035			7	\$6,814.63-	\$5,688.21-	\$1,126.42
Vanguard Target Ret 2040			4	\$405.99-	\$325.42-	\$80.57
Vanguard Target Ret 2045			4	\$1,715.08-	\$1,327.85-	\$387.23
Vanguard Target Ret 2050			6	\$793.27-	\$629.41-	\$163.86

See independent accountant's audit report.

Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Schedule H, Line 4(j) – Schedule of Reportable Transactions
EIN 04-3593896; Plan Number 001
Form 5500 Schedule H, Line 4(j)
For the Year Ended December 31, 2024

Sales	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(Loss)
Investment Funds						
Vanguard Target Ret 2055			5	\$965.35-	\$729.77-	\$235.58
Vanguard Target Ret 2060			4	\$390.80-	\$308.15-	\$82.65
Vanguard International Growth			4	\$140.19-	\$131.75-	\$8.44
Total			87	\$42,203.60-	\$34,489.75-	\$7,713.85

See independent accountant's audit report.

**Nightingale's Nursing & Attendants
401(k) Profit Sharing Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at Year End)
EIN 04-3593896; Plan Number 001
Form 5500 Schedule H, Line 4(i)
For the Year Ended December 31, 2024**

(a) Party-in- Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Market Value
<i>Money Market Funds:</i>				
*	John Hancock	Money Market Fund	** \$	75
<i>Pooled Separate Accounts:</i>				
*	John Hancock	Vanguard Targetretirement Income	**	15,050
		Vanguard Targetretirement 2020	**	805
		Vanguard Targetretirement 2025	**	62,225
		Vanguard Targetretirement 2030	**	89,450
		Vanguard Targetretirement 2035	**	87,041
		Vanguard Targetretirement 2040	**	18,653
		Vanguard Targetretirement 2045	**	94,707
		Vanguard Targetretirement 2050	**	50,968
		Vanguard Targetretirement 2055	**	57,023
		Vanguard Targetretirement 2060	**	15,792
		Vanguard Targetretirement 2065	**	10,238
		DFA US Large Cap Value Fund	**	475
		500 Index Fund	**	6,157
		Vanguard International Growth Fund	**	5,693
		TIAA-CREF Small-Cap Blend Index Fund	**	5,176
		American Funds AMCAP Fund	**	9,251
Total Investments:				<u>\$ 528,779</u>

* A Party-in-interest as defined by ERISA.

** Cost information is not required for participant directed investments and therefore is not included.

See independent accountant's audit report.