

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2023

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

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
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: DEPENDABLE CARE SERVICES LLC 401(K) PROFIT SHARING PLAN & TRUST
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2020
2a Plan sponsor's name (employer, if for a single-employer plan): DEPENDABLE CARE SERVICES LLC
2b Employer Identification Number (EIN): 26-2271530
2c Plan Sponsor's telephone number: 318-632-5008
2d Business code (see instructions): 812990

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 (2023) v. 230707

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor ERISA FIDUCIARY SERVICES INC 1373 VETERANS HWY STE 10 HAUPPAUGE, NY 11788-3047	3b Administrator's EIN 47-1637791 3c Administrator's telephone number 631-249-0500
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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
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5 Total number of participants at the beginning of the plan year	5	405
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6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	395
a(2) Total number of active participants at the end of the plan year	6a(2)	279
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	80
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	359
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	359
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	127
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	172
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2F 2G 2J 2K 2S 2T 3D

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

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) **R** (Retirement Plan Information)

(2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

(4) **DCG** (Individual Plan Information) – Number Attached _____

(5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

(1) **H** (Financial Information)

(2) **I** (Financial Information – Small Plan)

(3) **A** (Insurance Information) – Number Attached _____

(4) **C** (Service Provider Information)

(5) **D** (DFE/Participating Plan Information)

(6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE 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> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>DEPENDABLE CARE SERVICES LLC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DEPENDABLE CARE SERVICES LLC</u>	D Employer Identification Number (EIN) <u>26-2271530</u>

Part I Asset and Liability Statement

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a 0	0
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1) 0	0
(2) Participant contributions	1b(2) 0	0
(3) Other	1b(3) 0	0
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1) 0	0
(2) U.S. Government securities	1c(2) 0	0
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A) 0	0
(B) All other	1c(3)(B) 0	0
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A) 0	0
(B) Common	1c(4)(B) 0	0
(5) Partnership/joint venture interests	1c(5) 0	0
(6) Real estate (other than employer real property)	1c(6) 0	0
(7) Loans (other than to participants)	1c(7) 0	0
(8) Participant loans	1c(8) 0	0
(9) Value of interest in common/collective trusts	1c(9) 0	0
(10) Value of interest in pooled separate accounts	1c(10) 0	0
(11) Value of interest in master trust investment accounts	1c(11) 0	0
(12) Value of interest in 103-12 investment entities	1c(12) 0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13) 34671	88052
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14) 0	0
(15) Other	1c(15) 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	34671	88052
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	34671	88052

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)	0	
(B) Participants	2a(1)(B)	56368	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		56368
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(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)	1981	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		1981
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		7893
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		66242

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7090	
(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)		7090
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)	4487	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	424	
(6) Bank or trust company trustee/custodial fees	2i(6)	860	
(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)		5771
j Total expenses. Add all expense amounts in column (b) and enter total	2j		12861

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		53381
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:

(2) EIN:

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		20000
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> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>DEPENDABLE CARE SERVICES LLC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DEPENDABLE CARE SERVICES LLC</u>	D Employer Identification Number (EIN) <u>26-2271530</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>16-1470238</u> <u>27-3169253</u> 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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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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.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 08 / 31 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704150A.

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST**

**EIN 26-2271530
PLAN 001**

FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023 AND 2022

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST**

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JUDY MONCRIEF CPA LLC

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
the Dependable Care Services LLC
401(k) Profit Sharing Plan and Trust

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

We have performed the audit of the accompanying financial statements of Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 certifications from a qualified institution as of December 31, 2023 and 2022, and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our 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 Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 H, Part IV, Line 4i - Schedule of Assets, is 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).

Judy Moncrief CPA LLC
Shreveport, Louisiana
July 15, 2024

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022**

	2023	2022
INVESTMENTS AT FAIR VALUE (NOTES 4 AND 5):		
Mutual Funds	\$ 88,052	\$ 34,671
Money Market Funds	-	-
Total Investments	88,052	34,671
RECEIVABLES:		
Participant Contributions	-	-
Total Receivables	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 88,052	\$ 34,671

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022**

	2023	2022
ADDITIONS:		
Investment Income:		
Interest and Dividend Income	\$ 1,981	\$ 852
Net Appreciation in Fair Value of Investments	7,893	(3,969)
Total Investment Income	9,874	(3,117)
Participant Contributions	56,368	28,051
Total Additions	66,242	24,934
DEDUCTIONS:		
Benefits Paid to Participants	7,090	481
Administrative Expenses	5,771	5,806
Total Deductions	12,861	6,287
INCREASE IN NET ASSETS	53,381	18,647
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	34,671	16,024
End of Year	\$ 88,052	\$ 34,671

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 - DESCRIPTION OF THE PLAN

General

Dependable Care Services LLC (the "Company") sponsors Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust (the "Plan"), which is a defined contribution plan. Substantially all employees of the Company are eligible to participate in the Plan subject to the eligibility criteria discussed below.

The Company's Members and Plan Administrator, controls and manages the operation and administration of the Plan. The Plan enables qualified employees of the Company to voluntarily defer pre-tax and/or after-tax compensation to provide additional income for retirement in accordance with Internal Revenue Code ("IRC") Section 401(k). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan provisions.

Eligibility and Contributions

Employees are eligible to participate in the Plan after completion of a six-month period during which the employee is credited with at least 500 eligible hours of service. Employees covered under collective bargaining agreements are eligible to participate in the Plan only if participation has been provided for in the collective bargaining agreement. Participants may contribute a total of 0% to 92% of their base salary subject to certain IRC limitations. Participants can split their contributions between their pre-tax and/or after-tax accounts.

Participants who are age 50 or older by the end of the year can make special "catch-up" contributions above the Plan limits. The maximum special "catch-up" contribution amount allowed by the IRC is \$7,500 and \$6,500 in 2023 and 2022 respectively.

Plan participants are also eligible for a Company match. The Company matches participant pre-tax contributions at a rate determined at its discretion. The Company has not determined a rate of any matching contributions as of December 31, 2023.

Participant Accounts

Individual accounts are maintained for each participant of the Plan. Each participant's account is credited with the participant's contributions, the Company's matching contributions, and any Plan earnings or losses.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 - DESCRIPTION OF THE PLAN - Continued

Investments

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers registered mutual funds, which includes 12 target retirement funds and one money market fund as investment options for participants.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. The Company's matching contributions are subject to a three-year cliff vesting requirement.

Participant Loans and In-Service Withdrawals

Active participants may borrow from their before-tax contribution and rollover accounts an amount equal to the lesser of \$50,000 or 95% of one-half of their vested account balance. Active participants can take only one new loan per year and have up to two outstanding loans at the same time. The minimum amount a participant can borrow is \$1,000. A participant cannot borrow against the Company matching, after-tax rollover or after-tax contributions. Loans are secured by the balance in the participant's account and bear interest at prime rate plus 1%. New loan terms may not exceed 4.5 years, unless the loan proceeds are used to acquire the principal residence of the participant, which may be extended to 10 years. Principal and interest are paid in equal installments by payroll deductions. There are no participant loans at December 31, 2023 and 2022.

In-service withdrawals to employees are limited to after-tax withdrawals, post-age 59.5 withdrawals. Active participants also may take a withdrawal for severe financial hardship, if certain hardship criteria are met and all other resources have been exhausted.

Payment of Benefits

Following termination of employment, retirement, disability, or death, a distribution to a participant shall be made in a lump-sum cash payment except as otherwise provided in the Plan document.

Forfeitures

Forfeitures from a participant's nonvested accounts may be used by the Company to reduce future Company matching contributions or pay administrative fees. The Company had no forfeitures for the years ended December 31, 2023 and 2022.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 - DESCRIPTION OF THE PLAN - Continued

Administrative Expenses

Fees and expenses of the Plan for legal, accounting, and other administrative services may be paid directly by the Company, or, at the Company's discretion, may be paid in whole or in part from Plan assets.

Plan Termination

Although it has not expressed any intention to do so, the Company has the right at any time to amend the Plan document to discontinue future matching contributions or to terminate the Plan, subject to the provisions of the ERISA. In the event that the Plan is terminated, participants would become 100% vested in their accounts.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles ("GAAP") in the United States of America.

Investments Valuation and Income Recognition

The Company's investments are stated at fair value. Fair value of a financial instrument 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. Mutual funds are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end. See Note 5 for additional discussion of fair value measurements.

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

Payment of Benefits

Payment of benefits is recorded when paid.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Notes Receivable from Participants

Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document. There are no notes receivable from participants and no allowance for loan losses at December 31, 2023 and 2022.

Income Tax Status

The Plan received a favorable advisory opinion dated August 31, 2020, that finds the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the advisory opinion, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, as a result, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Risks and Uncertainties

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the financial statements.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Subsequent Events

The Company has evaluated subsequent events through July 15, 2024, the date the financial statements are available to be issued for events requiring recording or disclosure in these financial statements.

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE

The following is a summary of the unaudited information regarding the Plan, as included in the Plan's financial statements and supplemental schedule prepared by or derived from information reported by the trustee of the Plan, Mid Atlantic Trust Company ("MATC") for 2023 and 2022. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate at December 31, 2023 and 2022 and for the years ended December 31, 2023 and 2022, as follows:

	2023	2022
Statements of Net Assets Available for Benefits:		
Investments at Fair Value:		
Mutual Funds	\$ 88,052	\$ 34,671
Money Market Fund	-	-
Total Investments	\$ 88,052	\$ 34,671
Statements of Changes in Net Assets Available		
For Benefits - Investment Income:		
Interest and Dividend Income	1,981	852
Appreciation (Depreciation) in Fair Value of Investments	7,893	(3,969)
Net Appreciation in Fair Value of Investments	\$ 9,874	\$ (3,117)

Notes 4 and 5: All investment information as included in Note 4, Investments, and Note 5, Fair Value Measurements, excluding the classification of investments by level.

Supplemental Schedule: All investment balances and information included in the supplemental schedule of assets (held at the end of the year).

NOTE 4 - INVESTMENTS

The Plan's investments are held in trust by MATC. The Plan's trust agreement requires the Trustee to invest the Plan's assets into various fund options as directed by each participant.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 4 - INVESTMENTS - Continued

The Plan's investments that represented 5% or more of the net assets available for benefits as of December 31, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
* TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	\$ 11,326	\$ 5,587
* TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	14,653	4,792
* TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	10,239	3,171
* TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	10,289	3,174
* TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	7,523	3,878
* TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	8,790	4,357
* TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	4,414	2,550
* TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	14,758	4,259

* Indicates a party-in-interest

During the years ended December 31, 2023 and 2022, the Plan's net appreciation (depreciation) in investments (including gains and losses on investments bought and sold, as well as held during the year) resulted primarily from mutual funds.

NOTE 5 - FAIR VALUE MEASUREMENTS

The Plan accounts for certain assets and liabilities at fair value. The hierarchy below lists three levels of fair value based on the extent to which inputs used in measuring fair value are observable in the market. The Plan categorizes each of its fair value measurements in one of these three levels based on the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 - Unadjusted quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Observable inputs to the valuation methodology are other than Level 1 inputs, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability, and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 5 - FAIR VALUE MEASUREMENTS - Continued

The Plan's policy is to recognize significant transfers between levels at the actual date of the event or circumstance that caused the transfer. For the years ended December 31, 2023 and 2022, there were no transfers in or out of levels 1, 2 or 3.

The tables below present the balances of investments measured at fair value on a recurring basis by hierarchy level:

December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Balanced funds	\$ 88,052	\$ -	\$ -	\$ 88,052
Money market fund	-	-	-	-
Total	<u>\$ 88,052</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 88,052</u>

December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Balanced funds	\$ 34,671	\$ -	\$ -	\$ 34,671
Money market fund	-	-	-	-
Total	<u>\$ 34,671</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 34,671</u>

Shares of mutual funds and money market funds are categorized as Level 1. They are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end.

NOTE 6 - EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Mid Atlantic Trust Company was the trustee in 2023 and 2022 as defined by the Plan, and therefore, these transactions qualify as exempt party-in-interest transactions. Participant loans are also considered party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund.

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

DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

Net assets available for benefits per the financial statements	\$ <u>88,052</u>
Net assets available for benefits per the Form 5500	\$ <u>88,052</u>

The following is a reconciliation of change in net assets available for benefits per the financial statements to the Form 5500 during the year ended December 31, 2023:

Increase in net assets per statement of changes in net assets available for plan benefits	\$ <u>53,381</u>
Net income per the Form 5500	\$ <u>53,381</u>

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

SUPPLEMENTAL SCHEDULE

DEPENDABLE CARE SERVICES LLC401(k) PLAN
EMPLOYER ID: 26-2271530
PLAN 001
SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
AS OF DECEMBER 31, 2023

(a) (b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including maturity date, rate of Interest; Collateral, Par or Maturity Value	(e) Current Value
* TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	Mutual Fund	11,326
* TIAA-CREF Lifecycle Index Retirement Fund Institutional Class	Mutual Fund	186
* TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	Mutual Fund	14,653
* TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	Mutual Fund	10,239
* TIAA-CREF Lifecycle Index 2040 Fund Institutional Class	Mutual Fund	3,977
* TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	Mutual Fund	10,289
* TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	Mutual Fund	7,523
* TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	Mutual Fund	8,790
* TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	Mutual Fund	4,414
* TIAA-CREF Lifecycle Index 2010 Fund Institutional Class	Mutual Fund	73
* TIAA-CREF Lifecycle Index 2015 Fund Institutional Class	Mutual Fund	1,824
* TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	Mutual Fund	14,758
		<u>88,052</u>

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

Column (d), cost, has been omitted, as all investments are participant directed.

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST**

**EIN 26-2271530
PLAN 001**

FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023 AND 2022

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST**

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JUDY MONCRIEF CPA LLC

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
the Dependable Care Services LLC
401(k) Profit Sharing Plan and Trust

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

We have performed the audit of the accompanying financial statements of Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 certifications from a qualified institution as of December 31, 2023 and 2022, and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our 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 Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust'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 H, Part IV, Line 4i - Schedule of Assets, is 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).

Judy Moncrief CPA LLC
Shreveport, Louisiana
July 15, 2024

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022**

	2023	2022
INVESTMENTS AT FAIR VALUE (NOTES 4 AND 5):		
Mutual Funds	\$ 88,052	\$ 34,671
Money Market Funds	-	-
Total Investments	88,052	34,671
RECEIVABLES:		
Participant Contributions	-	-
Total Receivables	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 88,052	\$ 34,671

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022**

	2023	2022
ADDITIONS:		
Investment Income:		
Interest and Dividend Income	\$ 1,981	\$ 852
Net Appreciation in Fair Value of Investments	7,893	(3,969)
Total Investment Income	9,874	(3,117)
Participant Contributions	56,368	28,051
Total Additions	66,242	24,934
DEDUCTIONS:		
Benefits Paid to Participants	7,090	481
Administrative Expenses	5,771	5,806
Total Deductions	12,861	6,287
INCREASE IN NET ASSETS	53,381	18,647
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	34,671	16,024
End of Year	\$ 88,052	\$ 34,671

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 - DESCRIPTION OF THE PLAN

General

Dependable Care Services LLC (the "Company") sponsors Dependable Care Services LLC 401(k) Profit Sharing Plan and Trust (the "Plan"), which is a defined contribution plan. Substantially all employees of the Company are eligible to participate in the Plan subject to the eligibility criteria discussed below.

The Company's Members and Plan Administrator, controls and manages the operation and administration of the Plan. The Plan enables qualified employees of the Company to voluntarily defer pre-tax and/or after-tax compensation to provide additional income for retirement in accordance with Internal Revenue Code ("IRC") Section 401(k). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan provisions.

Eligibility and Contributions

Employees are eligible to participate in the Plan after completion of a six-month period during which the employee is credited with at least 500 eligible hours of service. Employees covered under collective bargaining agreements are eligible to participate in the Plan only if participation has been provided for in the collective bargaining agreement. Participants may contribute a total of 0% to 92% of their base salary subject to certain IRC limitations. Participants can split their contributions between their pre-tax and/or after-tax accounts.

Participants who are age 50 or older by the end of the year can make special "catch-up" contributions above the Plan limits. The maximum special "catch-up" contribution amount allowed by the IRC is \$7,500 and \$6,500 in 2023 and 2022 respectively.

Plan participants are also eligible for a Company match. The Company matches participant pre-tax contributions at a rate determined at its discretion. The Company has not determined a rate of any matching contributions as of December 31, 2023.

Participant Accounts

Individual accounts are maintained for each participant of the Plan. Each participant's account is credited with the participant's contributions, the Company's matching contributions, and any Plan earnings or losses.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 - DESCRIPTION OF THE PLAN - Continued

Investments

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers registered mutual funds, which includes 12 target retirement funds and one money market fund as investment options for participants.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. The Company's matching contributions are subject to a three-year cliff vesting requirement.

Participant Loans and In-Service Withdrawals

Active participants may borrow from their before-tax contribution and rollover accounts an amount equal to the lesser of \$50,000 or 95% of one-half of their vested account balance. Active participants can take only one new loan per year and have up to two outstanding loans at the same time. The minimum amount a participant can borrow is \$1,000. A participant cannot borrow against the Company matching, after-tax rollover or after-tax contributions. Loans are secured by the balance in the participant's account and bear interest at prime rate plus 1%. New loan terms may not exceed 4.5 years, unless the loan proceeds are used to acquire the principal residence of the participant, which may be extended to 10 years. Principal and interest are paid in equal installments by payroll deductions. There are no participant loans at December 31, 2023 and 2022.

In-service withdrawals to employees are limited to after-tax withdrawals, post-age 59.5 withdrawals. Active participants also may take a withdrawal for severe financial hardship, if certain hardship criteria are met and all other resources have been exhausted.

Payment of Benefits

Following termination of employment, retirement, disability, or death, a distribution to a participant shall be made in a lump-sum cash payment except as otherwise provided in the Plan document.

Forfeitures

Forfeitures from a participant's nonvested accounts may be used by the Company to reduce future Company matching contributions or pay administrative fees. The Company had no forfeitures for the years ended December 31, 2023 and 2022.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 1 - DESCRIPTION OF THE PLAN - Continued

Administrative Expenses

Fees and expenses of the Plan for legal, accounting, and other administrative services may be paid directly by the Company, or, at the Company's discretion, may be paid in whole or in part from Plan assets.

Plan Termination

Although it has not expressed any intention to do so, the Company has the right at any time to amend the Plan document to discontinue future matching contributions or to terminate the Plan, subject to the provisions of the ERISA. In the event that the Plan is terminated, participants would become 100% vested in their accounts.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles ("GAAP") in the United States of America.

Investments Valuation and Income Recognition

The Company's investments are stated at fair value. Fair value of a financial instrument 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. Mutual funds are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end. See Note 5 for additional discussion of fair value measurements.

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

Payment of Benefits

Payment of benefits is recorded when paid.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Notes Receivable from Participants

Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document. There are no notes receivable from participants and no allowance for loan losses at December 31, 2023 and 2022.

Income Tax Status

The Plan received a favorable advisory opinion dated August 31, 2020, that finds the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the advisory opinion, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, as a result, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Risks and Uncertainties

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the financial statements.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Subsequent Events

The Company has evaluated subsequent events through July 15, 2024, the date the financial statements are available to be issued for events requiring recording or disclosure in these financial statements.

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE

The following is a summary of the unaudited information regarding the Plan, as included in the Plan's financial statements and supplemental schedule prepared by or derived from information reported by the trustee of the Plan, Mid Atlantic Trust Company ("MATC") for 2023 and 2022. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate at December 31, 2023 and 2022 and for the years ended December 31, 2023 and 2022, as follows:

	2023	2022
Statements of Net Assets Available for Benefits:		
Investments at Fair Value:		
Mutual Funds	\$ 88,052	\$ 34,671
Money Market Fund	-	-
Total Investments	\$ 88,052	\$ 34,671
Statements of Changes in Net Assets Available		
For Benefits - Investment Income:		
Interest and Dividend Income	1,981	852
Appreciation (Depreciation) in Fair Value of Investments	7,893	(3,969)
Net Appreciation in Fair Value of Investments	\$ 9,874	\$ (3,117)

Notes 4 and 5: All investment information as included in Note 4, Investments, and Note 5, Fair Value Measurements, excluding the classification of investments by level.

Supplemental Schedule: All investment balances and information included in the supplemental schedule of assets (held at the end of the year).

NOTE 4 - INVESTMENTS

The Plan's investments are held in trust by MATC. The Plan's trust agreement requires the Trustee to invest the Plan's assets into various fund options as directed by each participant.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 4 - INVESTMENTS - Continued

The Plan's investments that represented 5% or more of the net assets available for benefits as of December 31, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
* TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	\$ 11,326	\$ 5,587
* TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	14,653	4,792
* TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	10,239	3,171
* TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	10,289	3,174
* TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	7,523	3,878
* TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	8,790	4,357
* TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	4,414	2,550
* TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	14,758	4,259

* Indicates a party-in-interest

During the years ended December 31, 2023 and 2022, the Plan's net appreciation (depreciation) in investments (including gains and losses on investments bought and sold, as well as held during the year) resulted primarily from mutual funds.

NOTE 5 - FAIR VALUE MEASUREMENTS

The Plan accounts for certain assets and liabilities at fair value. The hierarchy below lists three levels of fair value based on the extent to which inputs used in measuring fair value are observable in the market. The Plan categorizes each of its fair value measurements in one of these three levels based on the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 - Unadjusted quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Observable inputs to the valuation methodology are other than Level 1 inputs, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability, and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

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

**DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

NOTE 5 - FAIR VALUE MEASUREMENTS - Continued

The Plan's policy is to recognize significant transfers between levels at the actual date of the event or circumstance that caused the transfer. For the years ended December 31, 2023 and 2022, there were no transfers in or out of levels 1, 2 or 3.

The tables below present the balances of investments measured at fair value on a recurring basis by hierarchy level:

December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Balanced funds	\$ 88,052	\$ -	\$ -	\$ 88,052
Money market fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 88,052</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 88,052</u>

December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Balanced funds	\$ 34,671	\$ -	\$ -	\$ 34,671
Money market fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 34,671</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 34,671</u>

Shares of mutual funds and money market funds are categorized as Level 1. They are valued at quoted market prices that represent the net asset value of shares held by the Plan at year-end.

NOTE 6 - EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Mid Atlantic Trust Company was the trustee in 2023 and 2022 as defined by the Plan, and therefore, these transactions qualify as exempt party-in-interest transactions. Participant loans are also considered party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund.

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

DEPENDABLE CARE SERVICES LLC
401(k) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

Net assets available for benefits per the financial statements	\$ <u>88,052</u>
Net assets available for benefits per the Form 5500	\$ <u>88,052</u>

The following is a reconciliation of change in net assets available for benefits per the financial statements to the Form 5500 during the year ended December 31, 2023:

Increase in net assets per statement of changes in net assets available for plan benefits	\$ <u>53,381</u>
Net income per the Form 5500	\$ <u>53,381</u>

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

SUPPLEMENTAL SCHEDULE

DEPENDABLE CARE SERVICES LLC401(k) PLAN
EMPLOYER ID: 26-2271530
PLAN 001
SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
AS OF DECEMBER 31, 2023

(a) (b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including maturity date, rate of Interest; Collateral, Par or Maturity Value	(e) Current Value
* TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	Mutual Fund	11,326
* TIAA-CREF Lifecycle Index Retirement Fund Institutional Class	Mutual Fund	186
* TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	Mutual Fund	14,653
* TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	Mutual Fund	10,239
* TIAA-CREF Lifecycle Index 2040 Fund Institutional Class	Mutual Fund	3,977
* TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	Mutual Fund	10,289
* TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	Mutual Fund	7,523
* TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	Mutual Fund	8,790
* TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	Mutual Fund	4,414
* TIAA-CREF Lifecycle Index 2010 Fund Institutional Class	Mutual Fund	73
* TIAA-CREF Lifecycle Index 2015 Fund Institutional Class	Mutual Fund	1,824
* TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	Mutual Fund	14,758
		<u>88,052</u>

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

Column (d), cost, has been omitted, as all investments are participant directed.