

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 09/01/2024 and ending 08/31/2025

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program, etc.
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: SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/1980
2a Plan sponsor's name (employer, if for a single-employer plan): SEVEN ACRES JEWISH SENIOR CARE SERVICES, INC.
2b Employer Identification Number (EIN): 74-1143086
2c Plan Sponsor's telephone number: 713-778-5700
2d Business code (see instructions): 623000

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	364
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	129
	<b>6a(2)</b>	115
	<b>6b</b>	18
	<b>6c</b>	201
	<b>6d</b>	334
	<b>6e</b>	0
	<b>6f</b>	334
	<b>6g(1)</b>	347
<b>6g(2)</b>	332	
<b>6h</b>	4	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

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

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

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **09/01/2024** and ending **08/31/2025**

<b>A</b> Name of plan <b>SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>SEVEN ACRES JEWISH SENIOR CARE SERVICES, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>74-1143086</b>	

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

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

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

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

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

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

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

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

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

FAYEZ SAROFIM & CO.

74-1312679

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	27984	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>09/01/2024</b> and ending <b>08/31/2025</b>	
<b>A</b> Name of plan <b>SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>SEVEN ACRES JEWISH SENIOR CARE SERVICES, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>74-1143086</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	8781	13236
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	22536	20337
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	45310	21393
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	443406	621665
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	1588941	1460380
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	3911671	3831880
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>		
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	6020645	5968891
<b>Liabilities</b>			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	6020645	5968891

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	170000	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		170000
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)	2093	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		2093
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	269908	
(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 .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		442001

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	434044	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		434044
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	59711	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		59711
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		493755

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-51754
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: MILLER GROSSBARD ADVISORS, LLP

(2) EIN: 46-2958029

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

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

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

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

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

For calendar plan year 2024 or fiscal plan year beginning **09/01/2024** and ending **08/31/2025**

<b>A</b> Name of plan <b>SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN)	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>SEVEN ACRES JEWISH SENIOR CARE SERVICES, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>74-1143086</b>	

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

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<b>0</b>
---	----------	----------

**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): 74-2126194

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704229A.



**SEVEN ACRES JEWISH SENIOR CARE SERVICES  
RETIREMENT PLAN**

FINANCIAL STATEMENTS

AUGUST 31, 2025 AND 2024

*TABLE OF CONTENTS*

Independent Auditor’s Report ..... 1-3  
Statements of Net Assets Available for Plan Benefits ..... 4  
Statement of Changes in Net Assets Available for Plan Benefits ..... 5  
Notes to Financial Statements ..... 6-11  
*SUPPLEMENTARY INFORMATION*.....  
Schedule H, Line 4i- Schedule of Assets (Held at end of year)..... 13-15

All other schedules required by Section 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are not applicable and have been omitted.



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## INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of  
Seven Acres Jewish Senior Care Services  
Retirement Plan and Plan Participants

### OPINION

We have audited the accompanying financial statements of Seven Acres Jewish Senior Care Services Retirement Plan ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for plan benefits as of August 31, 2025 and 2024, and the related statement of changes in net assets available for plan benefits for the year ended August 31, 2025, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for plan benefits of Seven Acres Jewish Senior Care Services Retirement Plan as of August 31, 2025 and 2024, and the changes in its net assets available for benefits for the year ended August 31, 2025, in accordance with accounting principles generally accepted in the United States of America.

### BASIS FOR OPINION

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

### RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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## **RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS (CONTINUED)**

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

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

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

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

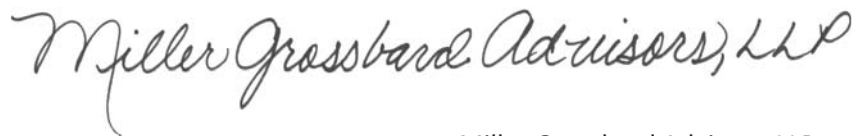
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **SUPPLEMENTAL SCHEDULES REQUIRED BY ERISA**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4i-Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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

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

A handwritten signature in cursive script that reads "Miller Grossbard Advisors, LLP". The signature is written in black ink and is positioned in the center-right of the page.

Houston, Texas  
January 15, 2026

Miller Grossbard Advisors, LLP  
Certified Public Accountants

## SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

### STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

August 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
<b>Plan Investments, at fair value:</b>		
Interest-bearing cash	\$ 21,393	\$ 45,310
Corporate bonds	1,460,380	1,588,939
Stocks	3,831,880	3,911,670
U.S. Government & agency securities	621,665	443,409
<b>Total Plan Investments</b>	<u>5,935,318</u>	<u>5,989,328</u>
<b>Receivables:</b>		
Interest receivable	20,337	22,536
<b>Total Receivables</b>	<u>20,337</u>	<u>22,536</u>
<b>Cash – non-interest bearing</b>	<u>13,236</u>	<u>8,781</u>
<b>TOTAL ASSETS</b>	<u>5,968,891</u>	<u>6,020,645</u>
<b>NET ASSETS AVAILABLE FOR PLAN BENEFITS</b>	<u>\$ 5,968,891</u>	<u>\$ 6,020,645</u>

## SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

---

### STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

August 31, 2025

#### ADDITIONS TO NET ASSETS

##### Investment income:

Net appreciation in fair value of investments \$ 269,907

Interest income and dividends 2,093

**Total Investment Income** 272,000

##### Contributions:

Employer contributions 170,000

**Total Contributions** 170,000

**Total Additions** 442,000

#### DEDUCTIONS FROM NET ASSETS

Administrative expenses 59,711

Benefits paid to participants 434,043

**Total Deductions** 493,754

**NET DECREASE IN NET ASSETS** (51,754)

**NET ASSETS AVAILABLE FOR PLAN BENEFITS, BEGINNING OF YEAR** 6,020,645

**NET ASSETS AVAILABLE FOR PLAN BENEFITS, END OF YEAR** \$ 5,968,891

# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

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## NOTES TO FINANCIAL STATEMENTS

**August 31, 2025 and 2024**

### *NOTE 1 – PLAN DESCRIPTION*

The following description of the Seven Acres Jewish Senior Care Services Retirement Plan (“the Plan”) provides only general information about the Plan. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### **GENERAL**

The Plan was adopted effective January 1, 1980 to establish a savings and investment plan for the exclusive benefit of the employees of Seven Acres Jewish Senior Care Services, Inc. (the “Home” or “Plan Administrator”). The Plan is a defined contribution plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan was amended and restated effective September 1, 2020.

#### **ELIGIBILITY**

All employees who have completed one year of service with a minimum of 1,000 hours are eligible.

#### **CONTRIBUTIONS**

Each year, the Home may contribute to the Plan such amounts as may be determined by the Board of Trustees of the Home. The amount contributed may not exceed 25% of the annual eligible compensation of all members entitled to an allocation for the year.

#### **PARTICIPANT ACCOUNTS**

Each participant's account is credited with an allocation of (1) the Home's contribution, (2) Plan earnings, and (3) forfeitures of terminated participants' non-vested accounts. Allocations are based on participant earnings or account balances as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **PAYMENT OF BENEFITS**

Upon retirement, the Plan administrator pays a lump-sum amount equal to the value of the participant's vested account. When employees are terminated, distributions may be made after the participant has incurred a one-year break in service.

#### **RECLASSIFICATIONS**

Certain reclassifications have been made to the 2024 financial statement to conform to 2025.

# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

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## NOTES TO FINANCIAL STATEMENTS

August 31, 2025 and 2024

NOTE 1 – PLAN DESCRIPTION (CONTINUED)

### VESTING

Participants immediately vest upon death and total and permanent disability. Vesting in the Home’s contribution is based on years of continuous service as follows:

<b>Years of Vesting Service</b>	<b>Vesting Percentage</b>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

### FORFEITURES

Contribution amounts contributed by the Home which are forfeited by participants as a result of the participants’ separation from service prior to becoming 100% vested may be used to pay Plan expenses, or allocated to those participants eligible to share in the allocation of the contributions. There were no forfeitures pending application for the years ended August 31, 2025 and 2024. Forfeited amounts of \$16,479 and \$20,921 were allocated to participants eligible to share in the allocation for the years ended August 31, 2025 and 2024, respectively.

NOTE 2 – BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF PRESENTATION

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

### CASH AND CASH EQUIVALENTS

The Plan considers all highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

At times, cash balances may exceed federally insured limits. The Plan does not believe it is exposed to any significant credit risk on cash and cash equivalents and has not experienced any losses in such accounts.

# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

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## NOTES TO FINANCIAL STATEMENTS

August 31, 2025 and 2024

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

### INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for a discussion of fair value measurements.

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

### USE OF ESTIMATES

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

### RISKS AND UNCERTAINTIES

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

### PAYMENT OF BENEFITS

Benefits are recorded when paid.

### UNCERTAIN TAX POSITIONS

The provisions of Financial Accounting Standard Board Accounting Standards Codification ("ASC") Topic 740 *Income Taxes* requires the use of a two-step approach for recognizing and measuring tax benefits taken or expected to be taken in a tax return and disclosures regarding uncertainties in income tax positions. Only tax positions that meet the more likely than not recognition threshold at the effective date may be recognized.

The Plan Administrator does not believe that the Plan has any material uncertain tax positions at August 31, 2025; however, the Plan's tax returns for the years ending August 31, 2024, 2023, and 2022 are still subject to examination by relevant taxing authorities.

# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

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## NOTES TO FINANCIAL STATEMENTS

August 31, 2025 and 2024

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

### ADMINISTRATIVE EXPENSES

Administrative expenses are paid by the Plan unless paid by the Home, at its sole discretion.

### DATE OF MANAGEMENT'S REVIEW

The Plan administrator has evaluated subsequent events through January 15, 2026, the date which the financial statements were available to be issued.

### NOTE 3 – FAIR VALUE DISCLOSURES

ASC Topic 820-10, *Fair Value Measurements and Disclosures* ("ASC 820-10") establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable inputs.

The three levels of the fair value hierarchy under ASC 820-10 are described below:

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

Level 2 – Other significant observable inputs (including quoted prices in active markets for similar assets or liabilities), or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

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

# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

## NOTES TO FINANCIAL STATEMENTS

August 31, 2025 and 2024

### NOTE 3 – FAIR VALUE DISCLOSURES (CONTINUED)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at August 31, 2025 and 2024.

*Interest-bearing cash sweep account:* Valued at cost, which approximates fair value, and is classified as level 1 within the fair value hierarchy.

*Corporate Bonds:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

*Common Stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*U.S. Government Securities:* Valued using pricing models maximizing the use of observable inputs for similar securities.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2025:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments at fair value:				
Interest-bearing cash	\$ 21,393	\$ -	\$ -	\$ 21,393
Corporate Bonds	-	1,460,380	-	1,460,380
Common Stocks	3,831,880	-	-	3,831,880
U.S. Government Securities	-	621,665	-	621,665
Total	<u>\$ 3,853,273</u>	<u>\$ 2,082,045</u>	<u>\$ -</u>	<u>\$ 5,935,318</u>

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments at fair value:				
Interest-bearing cash	\$ 45,310	\$ -	\$ -	\$ 45,310
Corporate Bonds	-	1,588,939	-	1,588,939
Common Stocks	3,911,670	-	-	3,911,670
U.S. Government Securities	-	443,409	-	443,409
Total	<u>\$ 3,956,980</u>	<u>\$ 2,032,348</u>	<u>\$ -</u>	<u>\$ 5,989,328</u>

# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

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## NOTES TO FINANCIAL STATEMENTS

**August 31, 2025 and 2024**

### *NOTE 3 – FAIR VALUE DISCLOSURES (CONTINUED)*

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for plan benefits. For the years ended August 31, 2025 and 2024, there were no significant transfers in or out of Levels 1, 2, or 3.

### *NOTE 4 – TAX STATUS*

The Plan obtained its latest determination letter dated November 30, 2020, stating that the Plan is qualified under the Internal Revenue Code (“IRC”) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated, in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan was qualified, and the related trust was tax-exempt as of the financial statement date.

### *NOTE 5 – PLAN TERMINATION*

The Home has the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. No such intent has been expressed. In the event of Plan termination, participants will become 100% vested in their accounts.

### *NOTE 6 – RELATED PARTY TRANSACTIONS*

Parties-in-interest are defined under Department of Labor regulations as a fiduciary of the Plan, any party rendering service to the Plan, the Employer, and certain others.

Plan investments are held by Charles Schwab and managed by Faye Sarofim & Co. Loren D. Stark serves as the third-party administrator of the plan. Each of these service providers are a party-in-interest to the Plan.

Miller Grossbard Advisors, LLP is the independent auditor of the Plan.

*SUPPLEMENTARY INFORMATION*

# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

**SPONSOR'S EIN: 74-1143086**

**PLAN NUMBER: 002**

**SCHEDULE H, LINE 4I-SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**August 31, 2025**

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
<b>Corporate bonds:</b>				
	Adobe Inc.	Bonds - 02/01/30 2.3%	\$ 89,710	\$ 92,949
	Amazon.com Inc.	Bonds - 04/13/32 3.6%	98,802	96,460
	American Express Co	Bonds - 11/04/26 1.65%	149,839	145,734
	Bank of America Corp	Bonds - 04/19/26 3.5%	101,127	99,609
	Home Depot Inc.	Bonds - 09/15/31 1.875%	93,749	86,927
	Intercontinental Exchange	Bonds - 03/15/33 4.6%	72,450	75,033
	JPMorgan Chase & Co	Bonds - 10/01/26 2.95%	98,707	98,837
	Mastercard Inc.	Bonds - 03/26/30 3.35%	105,223	97,153
	McDonald's Corp	Bonds - 04/01/28 3.8%	100,069	99,494
	Morgan Stanley	Bonds - 1/24/29 4.07%	96,020	99,018
	PepsiCo Inc.	Bonds - 10/15/27 3.0%	101,867	98,224
	The Goldman Sach Group Inc.	Bonds - 01/26/27 3.85%	100,270	99,497
	Verizon Communications	Bonds - 03/16/27 4.125%	100,599	100,092
	Visa Inc.	Bonds - 12/14/35 4.15%	71,734	71,577
	Wells Fargo & Company	Bonds - 06/03/26 4.1%	97,948	99,775
<b>Stocks:</b>				
	Abbott Laboratories	Common Stock (420)	38,303	55,717
	Adobe Inc.	Common Stock (125)	53,646	44,588
	Alphabet Inc.	Common Stock (870)	51,287	185,771
	Amazon.Com Inc.	Common Stock (1,030)	96,292	235,870
	Apple Inc.	Common Stock (695)	17,902	161,337
	ASML Holding N.V.	Common Stock (85)	11,799	63,123
	AstraZeneca PLC	Common Stock (845)	53,630	67,516
	Automatic Data Processing	Common Stock (125)	11,517	38,006
	Bae Systems PLC	Common Stock (675)	34,023	63,612
	Blackrock Inc.	Common Stock (105)	27,373	118,350
	Broadridge Financial Solution	Common Stock (145)	20,943	37,065
	Canadian Pacific Kansas City	Common Stock (615)	14,949	46,857
	Chevron Corp	Common Stock (415)	56,136	66,649
	CME Group Inc.	Common Stock (130)	23,623	34,646

## SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

**SPONSOR'S EIN: 74-1143086**

**PLAN NUMBER: 002**

### SCHEDULE H, LINE 4I- SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

**August 31, 2025**

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
<b>Stocks: (Continued)</b>				
	Coca-Cola Co	Common Stock (430)	\$ 16,173	\$ 29,666
	Costar Group Inc.	Common Stock (425)	36,006	38,033
	Deere & Co	Common Stock (100)	40,831	47,864
	Eaton Corp PLC	Common Stock (240)	80,112	83,794
	Eli Lilly & Co	Common Stock (50)	30,388	36,629
	EOG Resources Inc.	Common Stock (675)	76,283	84,254
	Exxon Mobil Corp	Common Stock (200)	18,981	22,858
	Gartner Inc.	Common Stock (130)	33,098	32,655
	Home Depot Inc.	Common Stock (115)	40,992	46,779
	Intercontinental Exchange Inc.	Common Stock (360)	30,736	63,576
	Intuit Inc.	Common Stock (155)	49,782	103,385
	Intuitive Surgical Inc	Common Stock (180)	31,479	85,193
	LVMH Moet Hennessy	Common Stock (225)	38,864	26,566
	Marriott International	Common Stock (160)	22,544	42,858
	Mastercard Inc.	Common Stock (185)	40,485	110,129
	McDonald's Corp	Common Stock (260)	48,841	81,520
	Meta Platforms Inc	Common Stock (250)	168,481	184,675
	Microsoft Corp	Common Stock (575)	83,535	291,347
	Nike Inc -Cl B	Common Stock (410)	22,862	31,722
	Novo-Nordisk A/S	Common Stock (1,020)	15,197	57,589
	Nvidia Corp	Common Stock (1,625)	151,101	283,043
	Old Dominion Freight Line	Common Stock (150)	27,260	22,646
	Otis Worldwide Corp	Common Stock (310)	13,765	26,778
	Philip Morris International	Common Stock (300)	52,715	50,139
	Procter & Gamble Co/The	Common Stock (285)	45,159	44,756
	Progressive Corp	Common Stock (240)	18,613	59,294
	S&P Global Inc.	Common Stock (175)	38,234	95,977
	ServiceNow Inc.	Common Stock (80)	57,547	73,397
	Sherwin-Williams Co	Common Stock (110)	16,696	40,241
	Taiwan Semiconductor	Common Stock (375)	53,816	86,576

## SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

**SPONSOR'S EIN: 74-1143086**

**PLAN NUMBER: 002**

**SCHEDULE H, LINE 4I- SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**(CONTINUED)**

**August 31, 2025**

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
<b>Stocks: (Continued)</b>				
	Texas Instruments Inc	Common Stock (375)	\$ 12,206	\$ 75,930
	UnitedHealth Group Inc	Common Stock (250)	59,862	77,468
	Verisk Analytics Inc	Common Stock (120)	11,974	32,174
	Visa Inc-Class A Shares	Common Stock (305)	24,209	107,293
	Zoetis Inc	Common Stock (230)	37,014	35,972
<b>U.S. Government &amp; Agency Securities:</b>				
	Fed. Home Loan Bank	Bonds - 7/14/31 1.9%	200,016	177,660
	Fed. Home Loan Bank	Bonds - 2/25/36 2.02%	174,588	136,356
	Fed. Home Loan Bank	Bonds - 5/4/35 2.04%	73,938	58,985
	U.S. Treasury Bond	Bonds - 05/15/53 3.625%	174,095	159,882
	U.S. Treasury Bond	Bonds - 05/15/43 3.875%	90,525	88,630
	Federal National Mortgage Association	Bonds - 04/1/36 6%	-	152
<b>Interest Bearing Cash</b>				
*	Schwab Sweep Bank Account	Interest-bearing cash		21,393
				<u>21,393</u>
			\$	<u>5,935,318</u>
*	Party-in-interest as defined under the Employee Retirement Income Security Act of 1974.			

**Form 5500**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Annual Return/Report of Employee Benefit Plan**

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110  
1210-0089

**2024**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2024 or fiscal plan year beginning 09/01/2024 and ending 08/31/2025

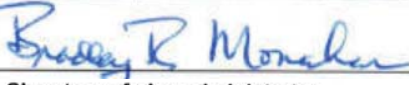

- A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)  
 a single-employer plan  a DFE (specify) \_\_\_\_\_
- B** This return/report is:  the first return/report  the final return/report  
 an amended return/report  a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. .... ▶
- D** Check box if filing under:  Form 5558  automatic extension  the DFVC program  
 special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan Seven Acres Jewish Senior Care Services Retirement Plan		<b>1b</b> Three-digit plan number (PN) ▶	002
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Seven Acres Jewish Senior Care Services, Inc.  6200 N. Braeswood Blvd.  Houston TX 77074-7599		<b>1c</b> Effective date of plan 01/01/1980	
		<b>2b</b> Employer Identification Number (EIN) 74-1143086	
		<b>2c</b> Plan Sponsor's telephone number 713-778-5700	
		<b>2d</b> Business code (see instructions) 623000	

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

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

SIGN HERE		2/10/2026	Bradley R. Monahan
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		2.10.2026	Bradley R. Monahan
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2024)  
v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	364
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	129
	<b>6a(2)</b>	115
	<b>6b</b>	18
	<b>6c</b>	201
	<b>6d</b>	334
	<b>6e</b>	0
	<b>6f</b>	334
	<b>6g(1)</b>	347
<b>6g(2)</b>	332	
<b>6h</b>	4	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

---

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

---

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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# SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

**SPONSOR'S EIN: 74-1143086**

**PLAN NUMBER: 002**

**SCHEDULE H, LINE 4I-SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**August 31, 2025**

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
<b>Corporate bonds:</b>				
	Adobe Inc.	Bonds - 02/01/30 2.3%	\$ 89,710	\$ 92,949
	Amazon.com Inc.	Bonds - 04/13/32 3.6%	98,802	96,460
	American Express Co	Bonds - 11/04/26 1.65%	149,839	145,734
	Bank of America Corp	Bonds - 04/19/26 3.5%	101,127	99,609
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	JPMorgan Chase & Co	Bonds - 10/01/26 2.95%	98,707	98,837
	Mastercard Inc.	Bonds - 03/26/30 3.35%	105,223	97,153
	McDonald's Corp	Bonds - 04/01/28 3.8%	100,069	99,494
	Morgan Stanley	Bonds - 1/24/29 4.07%	96,020	99,018
	PepsiCo Inc.	Bonds - 10/15/27 3.0%	101,867	98,224
	The Goldman Sach Group Inc.	Bonds - 01/26/27 3.85%	100,270	99,497
	Verizon Communications	Bonds - 03/16/27 4.125%	100,599	100,092
	Visa Inc.	Bonds - 12/14/35 4.15%	71,734	71,577
	Wells Fargo & Company	Bonds - 06/03/26 4.1%	97,948	99,775
<b>Stocks:</b>				
	Abbott Laboratories	Common Stock (420)	38,303	55,717
	Adobe Inc.	Common Stock (125)	53,646	44,588
	Alphabet Inc.	Common Stock (870)	51,287	185,771
	Amazon.Com Inc.	Common Stock (1,030)	96,292	235,870
	Apple Inc.	Common Stock (695)	17,902	161,337
	ASML Holding N.V.	Common Stock (85)	11,799	63,123
	AstraZeneca PLC	Common Stock (845)	53,630	67,516
	Automatic Data Processing	Common Stock (125)	11,517	38,006
	Bae Systems PLC	Common Stock (675)	34,023	63,612
	Blackrock Inc.	Common Stock (105)	27,373	118,350
	Broadridge Financial Solution	Common Stock (145)	20,943	37,065
	Canadian Pacific Kansas City	Common Stock (615)	14,949	46,857
	Chevron Corp	Common Stock (415)	56,136	66,649
	CME Group Inc.	Common Stock (130)	23,623	34,646

## SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

**SPONSOR'S EIN: 74-1143086**

**PLAN NUMBER: 002**

### SCHEDULE H, LINE 4I- SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

**August 31, 2025**

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
<b>Stocks: (Continued)</b>				
	Coca-Cola Co	Common Stock (430)	\$ 16,173	\$ 29,666
	Costar Group Inc.	Common Stock (425)	36,006	38,033
	Deere & Co	Common Stock (100)	40,831	47,864
	Eaton Corp PLC	Common Stock (240)	80,112	83,794
	Eli Lilly & Co	Common Stock (50)	30,388	36,629
	EOG Resources Inc.	Common Stock (675)	76,283	84,254
	Exxon Mobil Corp	Common Stock (200)	18,981	22,858
	Gartner Inc.	Common Stock (130)	33,098	32,655
	Home Depot Inc.	Common Stock (115)	40,992	46,779
	Intercontinental Exchange Inc.	Common Stock (360)	30,736	63,576
	Intuit Inc.	Common Stock (155)	49,782	103,385
	Intuitive Surgical Inc	Common Stock (180)	31,479	85,193
	LVMH Moet Hennessy	Common Stock (225)	38,864	26,566
	Marriott International	Common Stock (160)	22,544	42,858
	Mastercard Inc.	Common Stock (185)	40,485	110,129
	McDonald's Corp	Common Stock (260)	48,841	81,520
	Meta Platforms Inc	Common Stock (250)	168,481	184,675
	Microsoft Corp	Common Stock (575)	83,535	291,347
	Nike Inc -Cl B	Common Stock (410)	22,862	31,722
	Novo-Nordisk A/S	Common Stock (1,020)	15,197	57,589
	Nvidia Corp	Common Stock (1,625)	151,101	283,043
	Old Dominion Freight Line	Common Stock (150)	27,260	22,646
	Otis Worldwide Corp	Common Stock (310)	13,765	26,778
	Philip Morris International	Common Stock (300)	52,715	50,139
	Procter & Gamble Co/The	Common Stock (285)	45,159	44,756
	Progressive Corp	Common Stock (240)	18,613	59,294
	S&P Global Inc.	Common Stock (175)	38,234	95,977
	ServiceNow Inc.	Common Stock (80)	57,547	73,397
	Sherwin-Williams Co	Common Stock (110)	16,696	40,241
	Taiwan Semiconductor	Common Stock (375)	53,816	86,576

## SEVEN ACRES JEWISH SENIOR CARE SERVICES RETIREMENT PLAN

**SPONSOR'S EIN: 74-1143086**

**PLAN NUMBER: 002**

**SCHEDULE H, LINE 4I- SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**(CONTINUED)**

**August 31, 2025**

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
<b>Stocks: (Continued)</b>				
	Texas Instruments Inc	Common Stock (375)	\$ 12,206	\$ 75,930
	UnitedHealth Group Inc	Common Stock (250)	59,862	77,468
	Verisk Analytics Inc	Common Stock (120)	11,974	32,174
	Visa Inc-Class A Shares	Common Stock (305)	24,209	107,293
	Zoetis Inc	Common Stock (230)	37,014	35,972
<b>U.S. Government &amp; Agency Securities:</b>				
	Fed. Home Loan Bank	Bonds - 7/14/31 1.9%	200,016	177,660
	Fed. Home Loan Bank	Bonds - 2/25/36 2.02%	174,588	136,356
	Fed. Home Loan Bank	Bonds - 5/4/35 2.04%	73,938	58,985
	U.S. Treasury Bond	Bonds - 05/15/53 3.625%	174,095	159,882
	U.S. Treasury Bond	Bonds - 05/15/43 3.875%	90,525	88,630
	Federal National Mortgage Association	Bonds - 04/1/36 6%	-	152
<b>Interest Bearing Cash</b>				
*	Schwab Sweep Bank Account	Interest-bearing cash		21,393
				<u>5,935,318</u>
*	Party-in-interest as defined under the Employee Retirement Income Security Act of 1974.			