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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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.)
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
GENESIS EMPLOYEE BENEFIT PLAN TRUST

1b Three-digit plan number (PN) ▶ 505

1c Effective date of plan 10/01/2022

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
DAVID P. ELLENT, PLLC
GENESIS MEDICAL GROUP

2255 E MOSSY OAKS RD STE 500
SPRING, TX 77389-1813

2b Employer Identification Number (EIN)
81-4211994

2c Plan Sponsor's telephone number
281-440-5300

2d Business code (see instructions)
621111

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2026	DAVID P. ELLENT, PLLC
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	152
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)**	152
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	188
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	188
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	
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)**	
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)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

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

4A

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] 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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
GENESIS EMPLOYEE BENEFIT PLAN TRUST

B Three-digit plan number (PN) ▶ 505

C Plan sponsor's name as shown on line 2a of Form 5500
DAVID P. ELLENT, PLLC

D Employer Identification Number (EIN)
81-4211994

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

ENTRUST, LLC DBA 90 DEGREE BENEFITS

76-0312320

(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?
13	CONTRACT ADMINISTRATOR	94732	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CONNECT HEALTH SERVICES COMPANY LLC

82-4070003

(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?
49	NONE	53150	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MEDICAL HELPLINE LLC

76-0595405

(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?
49	COMMON OWN'SHIP W/ENTRUS	17271	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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)

HEALTHSMART

06-1621470

(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?
49	NONE	0	Yes [X] No [ ]	Yes [ ] No [X]	10764	Yes [ ] No [X]

(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 [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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 [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
GENESIS EMPLOYEE BENEFIT PLAN TRUST

B Three-digit plan number (PN) ▶ 505

C Plan sponsor's name as shown on line 2a of Form 5500
DAVID P. ELLENT, PLLC

D Employer Identification Number (EIN)
81-4211994

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	379	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	157064	59020
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	26156	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	183599	59020
Liabilities			
1g Benefit claims payable	1g	283562	147954
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	283562	147954
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	-99963	-88934

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)	613982	
(B) Participants	2a(1)(B)	308028	
(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)		922010
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
(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)		
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		922010
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	816316	
(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)		816316
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)	94665	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		94665
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		910981
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		11029
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) [X] 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)** [X] 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: BROUSSARD & COMPANY CPAS **(2)** EIN: 72-1447940

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.)	**4a**		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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**		X	
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		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?	**4g**		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?	**4h**		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.)	**4i**		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.)	**4j**		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?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		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.	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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 _____.

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994
PLAN #505

Financial Statements
December 31, 2025

Broussard & Company
Certified Public Accountants

EIN 81-4211994

INDEPENDENT AUDITOR'S REPORT

To the Trustees of
Genesis Employee Benefit Plan Trust

Opinion

We have audited the accompanying financial statements of Genesis Employee Benefit Plan Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of benefit obligations and net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in benefit obligations and net assets available for benefits for the year ended December 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 benefit obligations and net assets available for benefits of Genesis Employee Benefit Plan Trust as of December 31, 2025 and 2024, and the changes in its benefit obligations and net assets available for benefits for the year ended December 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 Genesis Employee Benefit Plan Trust 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 Genesis Employee Benefit Plan 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

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 Genesis Employee Benefit Plan 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 Genesis Employee Benefit Plan Trust'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.

Broussard and Company

Lake Charles, Louisiana
October 13, 2026

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994
PLAN #505

Statements of Benefit Obligations and Net Assets
Available for Benefits
December 31,

	2025	2024
BENEFIT OBLIGATIONS		
Claims liability estimate	$ 147,954	$ 283,562
TOTAL BENEFIT OBLIGATIONS	147,954	283,562
NET ASSETS		
ASSETS		
Cash	-	379
Employer contributions receivable	59,020	157,064
Refunds receivable	-	26,156
TOTAL ASSETS	59,020	183,599
TOTAL LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	59,020	183,599
EXCESS OF BENEFIT OBLIGATIONS OVER (UNDER) NET ASSETS AVAILABLE FOR BENEFITS	$ 88,934	$ 99,963

See Notes to the Financial Statements.

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994
PLAN #505

Statement of Changes in Benefit Obligations
and Net Assets Available for Benefits
For the Year Ended December 31, 2025

NET CHANGE IN BENEFIT OBLIGATIONS		
Increase (decrease) during the year attributable to:		
Claims liability estimate	$	(135,608)
NET CHANGE IN BENEFIT OBLIGATIONS		(135,608)
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		
Additions to plan assets attributable to:		
Employer contributions		613,982
Participants contributions		308,028
TOTAL ADDITIONS		922,010
Deductions from plan assets attributable to:		
Benefits paid to participants		951,924
Administrative, network and other fees		94,665
TOTAL DEDUCTIONS		1,046,589
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS		(124,579)
INCREASE (DECREASE) IN EXCESS OF BENEFIT OBLIGATIONS OVER NET ASSETS AVAILABLE FOR BENEFITS		(11,029)
EXCESS OF BENEFIT OBLIGATIONS OVER (UNDER) NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR		99,963
END OF YEAR	$	88,934

See Notes to the Financial Statements.

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994

Notes to Financial Statements
December 31, 2025

Note 1 - Description of the Plan

The following description of the Genesis Employee Benefit Plan Trust provides only general information. Participants should refer to the plan document for a complete description of the plan's provisions.

The plan was established on October 1, 2022. The plan is a contributory health care plan that provides medical, well care, and prescription drug benefits and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Generally, regular full-time employees are eligible to enroll and begin participation on the first day of the month following sixty days of full-time employment. A regular full-time employee refers to an employee who is regularly scheduled to work thirty (30) hours or more per week. Qualifying part-time employees are eligible to participate in the plan as well. However, employees should refer to the plan document for a complete description of the plan's eligibility requirements. Enrolled employees may select individual or tiered family coverage.

The plan also provides continuation coverage as required by the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) for qualified beneficiaries who would otherwise have lost coverage under the plan.

The plan provides benefits through a funding arrangement that includes a trust, which is funded by the plan sponsor and/or the participating employees, and with insurance to protect the plan against unpredictable excess claims. Contributions to the plan are made by enrolled employees and the employer. Employee contributions are at the election of the employee. The trustee of the plan determines the amount of employee contributions, and the employer contributes the balance necessary to adequately fund the benefits paid to participants and administrative expenses of the plan. Former plan participants covered under COBRA make contributions to the plan for continuation of health coverage.

The plan is self-insured for medical benefits up to a stop-loss limit of $65,000 per individual per year. This insurance policy is in the name of the plan sponsor and is, therefore, not deemed to be an asset of the plan.

An outside administrator, 90 Degree Benefits, processes the claims for covered benefits and, on behalf of the trustee, disburses claim payments due in accordance with the provisions of the plan to the participant or assignee entitled thereto.

The plan trustee is the fiduciary of the plan, with full authority to control and manage the operation and administration of the plan.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting – The financial statements of the plan are prepared under the accrual method of accounting.

Investment valuation and income recognition – Investments, if any, are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The plan's trustees determine the plan's valuation policies utilizing information provided by the investment custodians. See Note 10 for discussion of fair value measurements.

Use of estimates – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, benefit obligations, and changes therein; claims incurred but not reported; eligibility credits; claims payable; and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Payment of benefits – Claim payments are reported when paid by the plan.

Cash – Cash in the plan consists of cash held in a noninterest-bearing bank account. Checks issued in excess of available balances are included in accounts payable and accrued liabilities. Claims of the plan are handled by its third-party administrator, 90 Degree Benefits. 90 Degree Benefits pays all of the claims through an account held on behalf of the plan.

Benefit obligations – Benefit claims currently payable include the plan's liability for claims incurred and processed before December 31, 2025. The plan's liability for claims incurred but not reported (IBNR) included claims incurred before December 31, 2025 but processed after December 31, 2025. Additional IBNR is estimated based on prior claims experience and the expected time period from the date claims are incurred to the date that the related claims are submitted and paid. For the year ended December 31, 2025 and for the three months ended December 31 2024, $59,020 and $183,599, respectively, of the claims liability estimate represents claims reported to the plan but not paid. For the year ended December 31, 2025 and for the three months ended December 31, 2024, $88,934 and $99,964, respectively, of the claims liability estimate represents claims incurred but not reported to the plan.

Refunds – Refunds due from the plan's PBM are recorded when earned. Refunds due as of the financial statement date have been reported as a receivable, with the offset being included in employer contributions. Pharmacy rebates totaling $7,506 have been included in employer contributions in the accompanying statement of changes in benefit obligations and net assets available for benefits for the year ended December 31, 2025.

Note 3 - Tax Status

The plan and trust is not pursuing tax exempt status. However, taxable income to the trust is defined in such a way that yields no tax liability for the current year. Accordingly, no tax liability or expense is reflected in the financial statements. The plan is current with all tax filings and is no longer subject to federal income tax examinations by taxing authorities before December 31, 2022.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the plan may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended December 31, 2025.

Note 4 - Subsequent Events

The plan evaluated its December 31, 2025 financial statements for subsequent events through October 13, 2026, the date of which the financial statements were available to be issued.

Note 5 - Fidelity Bonding Requirement

ERISA requires every fiduciary of an employee benefit plan and every person who handles funds of the plan to maintain fidelity bond coverage equal to 10% of the amount of plan assets. The trustee (fiduciary) does maintain such a bond.

Note 6 - Administrative Expenses

The plan pays administrative expenses that consist primarily of administrative fees paid to its third-party administrator, 90 Degree Benefits. These expenses encompass professional fees and miscellaneous healthcare fees. The administrative expenses are reported on the statement of changes in benefit obligations and net assets available for benefits.

Note 7 - Related Party Transactions

The plan paid 90 Degree Benefits, its third-party administrator, administrative fees of $94,665 for the year ended December 31, 2025 and $19,034 for the three months ended December 31, 2024. These transactions qualify as party-in-interest transactions. However, these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 8 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying December 31, 2025 and 2024 financial statements to the Form 5500:

	2025	2024
Net assets available for benefits per the financial statements	$ 59,020	$ 183,599
Benefit obligations at end of year	(147,954)	(283,562)
Net assets available for benefits per the Form 5500	$ (88,934)	$ (99,963)

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31, 2025:

	2025
Benefits paid to participants per the financial statements	$ 951,924
Add: Benefit obligations at end of year	147,954
Less: Benefit obligations at beginning of year	(283,562)
Benefits paid to participants per the Form 5500	$ 816,316

Note 9 - Plan Termination

Although it has not expressed any intention to do so, the plan sponsor has the right under the plan to modify the benefits provided to, and contributions required of, participants to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of termination of the plan, remaining assets will be applied in a uniform and nondiscriminatory manner toward the provision of benefits for or on account of the participants. No assets of the plan may revert to the Company or be used for purposes other than for the exclusive benefit of the plan's participants.

Note 10 - Fair Value Measurements

The framework for measuring fair values provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Note 10 - Fair Value Measurements (continued)

The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement* are described as follows:

- Level 1 inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the trust has the ability to access.
- Level 2 inputs to the valuation methodology include the following:
  - Quoted prices for similar assets or liabilities in active markets
  - Quoted prices for identical or similar assets or liabilities in inactive markets
  - Inputs other than quoted prices that are observable for the asset or liability
  - Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The fair value of financial instruments, including cash, approximate the carrying value, principally because of the short maturity of those items and are considered Level 1 or Level 2.

Note 11 - Risks and Uncertainties

The present value of benefit obligations is reported based on assumptions pertaining to participants' past and future health care costs. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994
PLAN #505

Financial Statements
December 31, 2024

Broussard & Company
Certified Public Accountants

EIN 81-4211994

INDEPENDENT AUDITOR'S REPORT

To the Trustees of
Genesis Employee Benefit Plan Trust

Opinion on the December 31, 2024 Financial Statements

We have audited the accompanying financial statements of Genesis Employee Benefit Plan Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of benefit obligations and net assets available for benefits as of December 31, 2024, and the related statement of changes in benefit obligations and net assets available for benefits for the three months ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the benefit obligations and net assets available for benefits of Genesis Employee Benefit Plan Trust as of December 31, 2024, and the changes in its benefit obligations and net assets available for benefits for the three months ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion on the December 31, 2024 Financial Statements

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 Genesis Employee Benefit Plan Trust 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 December 31, 2024 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 Genesis Employee Benefit Plan 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 December 31, 2024 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 Genesis Employee Benefit Plan 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 Genesis Employee Benefit Plan Trust'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.

Note on the September 30, 2024 Financial Statements

The financial statements of Genesis Employee Benefit Plan Trust as of September 30, 2024 were audited by other auditors whose report dated June 24, 2025 expressed an unmodified opinion on those statements.

Broussard and Company

October 13, 2026
Lake Charles, Louisiana

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994
PLAN #505

Statements of Benefit Obligations and Net Assets
Available for Benefits

	December 31, 2024	September 30, 2024
BENEFIT OBLIGATIONS		
Claims liability estimate	$ 283,562	$ 133,627
TOTAL BENEFIT OBLIGATIONS	283,562	133,627
NET ASSETS		
ASSETS		
Cash	379	13,268
Employer contributions receivable	157,064	-
Refunds receivable	26,156	-
TOTAL ASSETS	183,599	13,268
TOTAL LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	183,599	13,268
EXCESS OF BENEFIT OBLIGATIONS OVER (UNDER) NET ASSETS AVAILABLE FOR BENEFITS	$ 99,963	$ 120,359

See Notes to the Financial Statements

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994
PLAN #505

Statement of Changes in Benefit Obligations
and Net Assets Available for Benefits
For the three months Ended December 31, 2024

NET CHANGE IN BENEFIT OBLIGATIONS		
Increase (decrease) during the year attributable to:		
Claims liability estimate	$	149,935
NET CHANGE IN BENEFIT OBLIGATIONS		149,935
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		
Additions to plan assets attributable to:		
Employer contributions		354,150
Participants contributions		69,445
TOTAL ADDITIONS		423,595
Deductions from plan assets attributable to:		
Benefits paid to participants		234,230
Administrative, network and other fees		19,034
TOTAL DEDUCTIONS		253,264
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS		170,331
INCREASE (DECREASE) IN EXCESS OF BENEFIT OBLIGATIONS OVER NET ASSETS AVAILABLE FOR BENEFITS		(20,396)
EXCESS OF BENEFIT OBLIGATIONS OVER (UNDER) NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR		120,359
END OF YEAR	$	99,963

See Notes to the Financial Statements.

GENESIS EMPLOYEE BENEFIT PLAN TRUST
EIN 81-4211994

Notes to Financial Statements
December 31, 2024

Note 1 - Description of the Plan

The following description of the Genesis Employee Benefit Plan Trust provides only general information. Participants should refer to the plan document for a complete description of the plan's provisions.

The plan was established on October 1, 2022. The plan is a contributory health care plan that provides medical, well care, and prescription drug benefits and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Generally, regular full-time employees are eligible to enroll and begin participation on the first day of the month following sixty days of full-time employment. A regular full-time employee refers to an employee who is regularly scheduled to work thirty (30) hours or more per week. Qualifying part-time employees are eligible to participate in the plan as well. However, employees should refer to the plan document for a complete description of the plan's eligibility requirements. Enrolled employees may select individual or tiered family coverage.

The plan also provides continuation coverage as required by the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) for qualified beneficiaries who would otherwise have lost coverage under the plan.

The plan provides benefits through a funding arrangement that includes a trust, which is funded by the plan sponsor and/or the participating employees, and with insurance to protect the plan against unpredictable excess claims. Contributions to the plan are made by enrolled employees and the employer. Employee contributions are at the election of the employee. The trustee of the plan determines the amount of employee contributions, and the employer contributes the balance necessary to adequately fund the benefits paid to participants and administrative expenses of the plan. Former plan participants covered under COBRA make contributions to the plan for continuation of health coverage.

The plan is self-insured for medical benefits up to a stop-loss limit of $65,000 per individual per year. This insurance policy is in the name of the plan sponsor and is, therefore, not deemed to be an asset of the plan.

An outside administrator, 90 Degree Benefits, processes the claims for covered benefits and, on behalf of the trustee, disburses claim payments due in accordance with the provisions of the plan to the participant or assignee entitled thereto.

The plan trustee is the fiduciary of the plan, with full authority to control and manage the operation and administration of the plan.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting – The financial statements of the plan are prepared under the accrual method of accounting.

Investment valuation and income recognition – Investments, if any, are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The plan's trustees determine the plan's valuation policies utilizing information provided by the investment custodians. See Note 10 for discussion of fair value measurements.

Use of estimates – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, benefit obligations, and changes therein; claims incurred but not reported; eligibility credits; claims payable; and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Payment of benefits – Claim payments are reported when paid by the plan.

Cash – Cash in the plan consists of cash held in a noninterest-bearing bank account. Checks issued in excess of available balances are included in accounts payable and accrued liabilities. Claims of the plan are handled by its third-party administrator, 90 Degree Benefits. 90 Degree Benefits pays all of the claims through an account held on behalf of the plan.

Benefit obligations – Benefit claims currently payable include the plan's liability for claims incurred and processed before December 31, 2024. The plan's liability for claims incurred but not reported (IBNR) included claims incurred before December 31, 2024 but processed after December 31, 2024. Additional IBNR is estimated based on prior claims experience and the expected time period from the date claims are incurred to the date that the related claims are submitted and paid. Benefit obligations totaled $283,562 and $133,627, respectively, for the three months ended December 31, 2024 and for the year ended September 30, 2024.

Refunds – Refunds due from the plan's PBM are recorded when earned. Refunds due as of the financial statement date have been reported as a receivable, with the offset being included in employer contributions. Pharmacy rebates totaling $42,271 have been included in employer contributions in the accompanying statement of changes in benefit obligations and net assets available for benefits for the year ended December 31, 2024.

Note 3 - Tax Status

The plan and trust is not pursuing tax exempt status. However, taxable income to the trust is defined in such a way that yields no tax liability for the current year. Accordingly, no tax liability or expense is reflected in the financial statements. The plan is current with all tax filings and is no longer subject to federal income tax examinations by taxing authorities before December 31, 2021.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the plan may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended December 31, 2024.

Note 4 - Subsequent Events

The plan evaluated its December 31, 2024 financial statements for subsequent events through October 13, 2026, the date of which the financial statements were available to be issued.

Note 5 - Fidelity Bonding Requirement

ERISA requires every fiduciary of an employee benefit plan and every person who handles funds of the plan to maintain fidelity bond coverage equal to 10% of the amount of plan assets. The trustee (fiduciary) does maintain such a bond.

Note 6 - Administrative Expenses

The plan pays administrative expenses that consist primarily of administrative fees paid to its third-party administrator, 90 Degree Benefits. These expenses encompass professional fees and miscellaneous healthcare fees. The administrative expenses are reported on the statement of changes in benefit obligations and net assets available for benefits.

Note 7 - Related Party Transactions

The plan paid 90 Degree Benefits, its third-party administrator, administrative fees of $19,034 for the three months ended December 31, 2024 and $89,688 for the year ended September 30, 2024. These transactions qualify as party-in-interest transactions. However, these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 8 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying December 31, 2024 and September 30, 2024 financial statements to the Form 5500:

	December 31, 2024	September 30, 2024
Net assets available for benefits per the financial statements	$ 183,599	$ 13,268
Benefit obligations at end of year	(283,562)	(133,627)
Net assets available for benefits per the Form 5500	$ (99,963)	$ (120,359)

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the three months ended December 31, 2024:

	December 31, 2024
Benefits paid to participants per the financial statements	$ 234,230
Add: Benefit obligations at end of year	283,562
Less: Benefit obligations at beginning of year	(133,627)
Benefits paid to participants per the Form 5500	$ 384,165

Note 9 - Plan Termination

Although it has not expressed any intention to do so, the plan sponsor has the right under the plan to modify the benefits provided to, and contributions required of, participants to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of termination of the plan, remaining assets will be applied in a uniform and nondiscriminatory manner toward the provision of benefits for or on account of the participants. No assets of the plan may revert to the Company or be used for purposes other than for the exclusive benefit of the plan's participants.

Note 10 - Fair Value Measurements

The framework for measuring fair values provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement* are described as follows:

- Level 1 inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the trust has the ability to access.
- Level 2 inputs to the valuation methodology include the following:
  - Quoted prices for similar assets or liabilities in active markets
  - Quoted prices for identical or similar assets or liabilities in inactive markets
  - Inputs other than quoted prices that are observable for the asset or liability
  - Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The fair value of financial instruments, including cash, approximate the carrying value, principally because of the short maturity of those items and are considered Level 1 or Level 2.

Note 11 - Risks and Uncertainties

The present value of benefit obligations is reported based on assumptions pertaining to participants' past and future health care costs. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.