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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must attach a list of 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)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ACCENTCARE 401(K) RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2000

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)
ACCENTCARE, INC.

17855 N DALLAS PARKWAY
SUITE, TX 75287

2b Employer Identification Number (EIN)
33-0848300

2c Plan Sponsor's telephone number
972-201-3800

2d Business code (see instructions)
621610

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.	10/15/2020	DENA L. SCHWARTZ-DOTY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2020	DENA L. SCHWARTZ-DOTY
	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 **c** Plan Name	**4b** EIN **4d** PN	

5 Total number of participants at the beginning of the plan year	**5**	23115
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)**	21245
a(2) Total number of active participants at the end of the plan year	**6a(2)**	22942
b Retired or separated participants receiving benefits	**6b**	7
c Other retired or separated participants entitled to future benefits	**6c**	2134
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	25083
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	25083
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	23909
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2J 2F 2G 2K 3H 2S 2T 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [X] **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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
ACCENTCARE 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ACCENTCARE, INC.

D Employer Identification Number (EIN)
33-0848300

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

1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
06-1050034	93629	074390	25083	01/01/2019	12/31/2019

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	22415541
5	Current value of plan's interest under this contract in separate accounts at year end	5	20700157

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

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

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED GENERAL ACCOUNT CONTRACT

b	Balance at the end of the previous year			7b	15564967
c	Additions: (1) Contributions deposited during the year	7c(1)	3956381		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	334794		
	(4) Transferred from separate account	7c(4)	315578		
	(5) Other (specify below)	7c(5)	5695565		
	▶ LOAN REPAYMENTS,TRANSFERS IN MISC. IN PLAN ROLLOVER				
	(6)Total additions			7c(6)	10302318
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	25867285
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2339376		
	(2) Administration charge made by carrier	7e(2)	7630		
	(3) Transferred to separate account	7e(3)	25947		
	(4) Other (specify below)	7e(4)	1078791		
	▶ FORF. DR.,TRANSFERS OUT LOAN INITIATIONS MISC. OUT				
	(5) Total deductions			7e(5)	3451744
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	22415541

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	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.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
ACCENTCARE 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ACCENTCARE, INC.

D Employer Identification Number (EIN)
33-0848300

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).. . . . . [X] 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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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

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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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 14 15 37 50 64	NONE	667026	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

LOCKTON INVESTMENT ADVISORS, LLC

20-8874282

(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?
14 27	NONE	110884	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

GRANTHAM POOLE PLLC

64-0903390

(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?
10	NONE	19395	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)

WALTERS & SKLYAR LLP

47-5677171

(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?
10	NONE	18500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

COURTNEY JACKSON

CLEAN HARBORS ENVIRONMENTAL SE
NORWELL, MA 02061

(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?
10	NONE	17314	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

RANDY SILHAN, CPA

26-2515308

(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?
10	NONE	6000	Yes [ ] No [X]	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
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0

(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.
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	20.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2019 TO 12/31/2019 GUARANTEED INCOME FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0

(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.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	22.000 BPS AND $0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2019 TO 12/31/2019 PGIM TOTAL RETURN BD Z

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
ACCENTCARE 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ACCENTCARE, INC.

D Employer Identification Number (EIN)
33-0848300

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

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CP GROWTH I TROWE

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-274	P	16490482

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

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
06-1050034-439	P	4209675

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

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

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
ACCENTCARE 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ACCENTCARE, INC.

D Employer Identification Number (EIN)
33-0848300

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	83	4
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	2115004	2712226
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	0	20700157
(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)	77730088	92218928
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	15564967	22415541
(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)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	95410142	138046856
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	95410142	138046856

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)	2502614	
	(B) Participants	2a(1)(B)	24370595	
	(C) Others (including rollovers)	2a(1)(C)	2585637	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		29458846
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	954	
	(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)	124063	
	(F) Other	2b(1)(F)	334794	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		459811
	(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)	1668932	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1668932
	(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)		0
	(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)		0

		(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)		925688
(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)		16993961
c Other income	2c		448501
d Total income. Add all **income** amounts in column (b) and enter total	2d		49955739
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	16512466	
(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)		16512466
f Corrective distributions (see instructions)	2f		42106
g Certain deemed distributions of participant loans (see instructions)	2g		42506
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	871870	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		871870
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		17468948
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		32486791
l Transfers of assets:			
(1) To this plan	2l(1)		10149923
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unmodified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: WALTERS & SKLYAR LLP **(2)** EIN: 47-5677171

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

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		2011936
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	

			Yes	No	Amount
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		1000000
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			

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
ACCENTCARE 401(K) RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ACCENTCARE, INC.

D Employer Identification Number (EIN)
33-0848300

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 22-1211670

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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_____

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

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Walters & Sklyar LLP

Independent Auditors' Report

To the Administrator of the
AccentCare 401(k) Retirement Savings Plan
Dallas, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of AccentCare 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2019 and 2018 and for the year ended December 31, 2019, that the information provided to the plan administrator by the custodian is complete and accurate.

21031 Ventura Blvd, Suite 401, Woodland Hills, California 91364 Tel: 818-975-2040 Fax: 818-975-2045 www.wscpas.net

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2019 and Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Woodland Hills, California

October 13, 2020

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS:		
Cash	$ 4	$ 83
Investments, participant-directed:		
At contract value:		
General account	22,415,541	15,564,967
Total investments at contract value	22,415,541	15,564,967
At fair value:		
Mutual funds	92,218,928	77,730,088
Pooled separate accounts	20,700,157	-
Total investments at fair value	112,919,085	77,730,088
Total investments, participant-directed	135,334,626	93,295,055
Receivables:		
Employer contributions	161,856	225,999
Participant contributions	1,230,077	-
Notes receivable from participants	2,712,226	2,115,004
Total receivables	4,104,159	2,341,003
Total assets	139,438,789	95,636,141
NET ASSETS AVAILABLE FOR BENEFITS	$ 139,438,789	$ 95,636,141

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	335,748
Dividends	1,668,932
Total investment income	19,924,329
Interest income on notes receivable from participants	124,063
Contributions:	
Employer	2,438,471
Participants	25,600,672
Rollovers	2,585,637
Total contributions	30,624,780
Other income	448,501
Total additions	51,121,673
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	16,512,466
Corrective distributions	42,106
Deemed distributions of notes receivable from participants	42,506
Administrative expenses	871,870
Total deductions	17,468,948
Net change before transfers of assets	33,652,725
TRANSFERS OF ASSETS:	
Transfers to the plan	10,149,923
Total transfers of assets	10,149,923
Net change	43,802,648
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	95,636,141
End of year	$ 139,438,789

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the AccentCare 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. More complete information regarding the Plan's provisions may be found in the Plan document.

General

Effective January 1, 2000, AccentCare, Inc. and its subsidiaries (collectively, the Company) established a defined contribution plan under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified cash or deferred arrangement, as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company.

An employee who has completed one month of service, and is at least 18 years old if a union employee, or is at least 21 years old if a non-union employee, is eligible to participate in the Plan. Employees can enroll into the Plan once they meet the eligibility requirements.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and the IRC. The Plan was amended at various dates through December 31, 2019 to comply with applicable laws and regulations.

Plan Administration

The Plan is administered by the Company. Prudential Retirement Insurance and Annuity Company (Prudential) is the Plan's custodian, and is responsible for the recordkeeping, custody, and management of the Plan's assets.

Contributions

Participants may elect to defer up to 75% of their compensation as an employee contribution, subject to the Internal Revenue Service (IRS) regulations limitation. Eligible employees are automatically enrolled to defer 4% of their compensation as pre-tax contributions to the Plan. Covered participants may elect not to defer or choose a different percentage of deferral by completing an elective deferral agreement. Participants may also contribute rollovers representing distributions from other qualified defined benefit or defined contribution plans. Plan participants over age 50 may defer catch up contributions, subject to the IRS limitations.

For non-union employees, the Company may elect to make discretionary matching contributions equal to a uniform percentage or dollar amount of the participants' deferrals as determined by the Company each year.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Contributions – Continued

The Company may also elect each year to make discretionary non-elective contributions to the Plan on behalf of non-union employees, which is allocated to the participants' accounts by the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants. Subject to certain exceptions in accordance with the Plan document, participants must be employed on the last day of the Plan year and have completed at least 1,000 hours of service during the Plan year to be eligible to share in employer contributions. During the year ended December 31, 2019, except for corrective qualified non-elective contribution totaling to $6,600, the Company did not elect to make any matching or non-elective contributions to the Plan on behalf of non-union employees.

For union employees, the Plan was amended at various dates to include non-elective contributions at rates ranging from $0.04 to $1.00 per hour worked based on the employee's service location. Total non-elective employer contributions for 2019 amounted to $2,438,471.

Participants direct the investment of their contributions and their share of employer contributions into various investment options offered by the Plan, and they may change their investment elections anytime.

Vesting

Participants are fully vested in their voluntary contributions, as well as any non-elective contributions made by the Company, and the actual earnings thereon. Generally, vesting in the Company's discretionary matching contributions is based on years of continuous service as follows:

Years of Service	Vested Interest
1	33%
2	67%
3	100%

Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) may receive a lump-sum distribution equal to the participant's vested account balance. In addition, hardship distributions are permitted if certain criteria are met.

If the vested account balance is $5,000 or less, the entire balance will be paid out. For mandatory distributions in excess of $1,000, the participant may elect to either directly transfer the vested account balance to an Independent Retirement Account (IRA) or another qualified plan or receive the vested benefits in a lump-sum payment. If no election is made, vested benefits are transferred to a separate IRA established by the Plan.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Forfeited Accounts

Forfeitures are created when participants terminate employment before becoming fully vested in the Company's discretionary matching contributions. Forfeitures are used to offset any expenses associated with the administration of the Plan, or reduce any non-elective or discretionary matching contributions that would otherwise be made by the Company to the Plan. There were no forfeitures used to offset administrative expenses and reduce the Company's non-elective contributions during the year ended December 31, 2019. As of December 31, 2019 and 2018, forfeitures available for future use amounted to $158,769 and $1,250, respectively.

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions (including those rolled over from another qualifying plan) and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses, including custodian fees. 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.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum limited to the lesser of: (1) $50,000 or (2) 50% of the participant's vested account balance. Each note receivable bears a reasonable rate of interest determined by the plan administrator and is repaid on an installment basis through after-tax payroll deductions over a period not to exceed five years or longer, as permitted by the IRC.

Administrative Expenses

Plan participants pay administrative expenses of the Plan through revenue sharing arrangements between the Plan's investment funds and Prudential through an allocation of the Plan's ERISA Account/Budget, and through fees deducted directly from participant accounts, unless the Company elects to pay them.

Revenue sharing fees received by the Plan are credited directly into the Plan's trust accounts, and from there remitted to the Plan's trustee. Fees transferred through the Plan's trust accounts in this manner are reported in the Plan's financial statements as other income and also as administrative expenses. Each participant's account is charged on a per-participant basis for additional recordkeeping and trustee fees, as well as investment advisory fees.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Administrative Expenses – Continued

For the year ended December 31, 2019, the majority of expenses of the Plan were paid with Plan assets, of which $386,127 were paid by funds from revenue sharing arrangements. Remaining funds from revenue, if any, are either allocated to participant accounts or are used to pay for expenses after year end.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of additions and deductions during the reporting period. The most important of these estimates and assumptions relate to fair value measurements of the Plan's investments. These and other estimates and assumptions are based on the best available information but actual results could be materially different from those estimates.

Risks and Uncertainties

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

Valuation of Investments

Plan assets invested in mutual funds are stated at fair value based upon quoted market prices (mutual funds are valued at the closing price reported on the active market on which the individual securities are traded), and are classified in Level 1 of the fair value hierarchy.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Valuation of Investments – Continued

Plan assets invested in pooled separate accounts are stated at fair, which is determined based on the fair value of the underlying mutual funds. Pooled separate accounts have the characteristics of a structure similar to a mutual fund; therefore, as clarified by Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2015-10, *Technical Corrections and Improvements*, its value is considered readily determinable as each account publishes a daily price at the end of each day. There are no imposed redemption or liquidation restrictions on participants, and the Plan has no further contractual obligations to further invest in these accounts. As such, investments in pooled separate accounts are classified in Level 2 of the fair value hierarchy.

The Plan's investments in the Guaranteed Income Fund with Prudential (the Prudential Fund) is considered to be fully-benefit responsive and is required to be reported at contract value because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less withdrawals and expenses.

Investment Contract with Insurance Company

The Plan has a group annuity insurance contract with Prudential that invests contributions in the Prudential Fund. The terms of the investment contract require all permitted participant-initiated transactions with the Plan to occur at contract value with no conditions, limits, or restrictions.

Prudential maintains the contributions in a general fund account, to which it adds interest at the guaranteed contract rate. When establishing interest crediting rates, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. Interest crediting rates are reviewed on a semi-annual basis for resetting. The minimum crediting rate under the contract is 1.50%.

There are generally no events that could limit the ability of the Plan to transact at contract value. Additionally, there are no events that allow the issuer to terminate the contract and require the Plan to settle at an amount other than the contract value.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Recognition of Income

Sales and purchases are accounted for on a trade-date basis, and interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net Change in Fair Value of Investments

The net change in fair value of investments includes realized and unrealized gains and losses on investments bought and sold or held during the year.

Notes Receivable from Participants

Notes receivable from participants are reported at the unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned.

Benefit Payments

Benefit payments to participants are recorded when paid.

Recent Accounting Pronouncements

In August 2018, the FASB issued ASU No. 2018-13, *Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies certain disclosure requirements of FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurement*. ASU 2018-13 removes the requirements to disclose the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing of level transfers, the valuation processes for Level 3 fair value measurements, and the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. The guidance also requires entities that calculate net asset value to disclose the timing of liquidation. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 with certain retrospective applications. Early adoption is permitted. The Plan is currently evaluating the impact that this guidance will have on its financial statements.

The Plan reviewed all other newly-issued accounting pronouncements and concluded that they are either not applicable to its operations or that no material effect is expected on its financial statements as a result of future adoption.

Subsequent Events

The Plan evaluated for disclosure subsequent events through the report issuance date and determined that other than disclosed below, no such events were identified.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Subsequent Events – Continued

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic. As a result of COVID-19, the current fair value of the Plan's investments may be materially different from the amounts presented on the statement of net assets available for benefits as of December 31, 2019.

On March 27, 2020, in response to the COVID-19 pandemic, the U.S. Congress enacted the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which among other things, includes provisions that impact retirement plan rules for 2020. As provided in the CARES Act, plan administrator has elected to allow qualified individuals impacted by the virus to withdraw up to $50,000 from their retirement accounts without penalty regardless of their age, as well as allowing for the delayed payments of outstanding loans for up to one year.

NOTE 3 - TAX STATUS

The Company has adopted Prudential's Defined Contribution Prototype Plan and Trust that received its latest favorable opinion letter from the IRS dated April 29, 2014, which stated that the form of the underlying prototype plan is qualified under Section 401 of the IRC for use by employers for the benefit of their employees. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualified status. The plan administrator believes that, except as disclosed in Note 8 and Note 10, the Plan operates in accordance with applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

In accordance with GAAP, the Plan management is required to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019, there were no uncertain positions taken or expected to be taken. As a result, the Plan has recognized no interest or penalties related to uncertain tax positions.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to tax examinations for years prior to 2016.

NOTE 4 - PLAN TERMINATION AND AMENDMENT

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions at any time and to amend or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested for any portion of their accounts not fully vested previously.

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian of the Plan has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2019 and 2018, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, as well as the related investment activity reflected in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2019.

Completeness and accuracy of investments certified by the custodian of the Plan is as follows at December 31:

	2019	2018
Investments:		
General account	$ 22,415,541	$ 15,564,967
Mutual funds	$ 92,218,928	$ 77,730,088
Pooled separate accounts	$ 20,700,157	$ -

Completeness and accuracy of related investment activity certified by the custodian of the Plan is as follows for the year ended December 31, 2019:

Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	$ 335,748
Dividends	$ 1,668,932

NOTE 6 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date (an exit price).

NOTE 6 - FAIR VALUE MEASUREMENTS – CONINUED

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one level to another. In such instances, the transfer is reported at the end of the reporting period. There have been no changes in the valuation methodologies used at December 31, 2019 and 2018 to value the Plan's assets at fair value, and there were no significant transfers in or out of Levels 1, 2, or 3.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis:

	Fair Value Measurement at December 31, 2019 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 92,218,928	$ 92,218,928	$ -	$ -
Pooled separate accounts	20,700,157	-	20,700,157	-
Total investments at fair value	$ 112,919,085	$ 92,218,928	$ 20,700,157	$ -

	Fair Value Measurement at December 31, 2018 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 77,730,088	$ 77,730,088	$ -	$ -
Pooled separate accounts	-	-	-	-
Total investments at fair value	$ 77,730,088	$ 77,730,088	$ -	$ -

During 2019, the Plan's investments measured at fair value (including dividends, gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $19,588,581.

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Prudential, the custodian, as defined by the Plan. Therefore, these transactions qualify as party-in-interest and are denoted as such on the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019. However, these party-in-interest transactions are exempt pursuant to applicable ERISA regulations.

NOTE 8 - DELINQUENT CONTRIBUTIONS

During the year ended December 31, 2019, certain participant contributions in the aggregate amount of $2,011,936 were not remitted to the Plan within the time frame required by the Department of Labor, under the plan assets rules. Deposits of these contributions have been made as of December 31, 2019, and the Plan will also be reimbursed for lost investment income, if any.

NOTE 9 - TRANSFER OF ASSETS

During the year ended December 31, 2019, Doctor's Choice Retirement Plan (Doctor's Choice) and FMS, Inc. 401k Plan (FMS), retirement plans sponsored by subsidiaries of AccentCare, Inc., were merged into the Plan. Doctor's Choice and FMS plan assets in the total amount of $10,149,923, including notes receivable from participants amounting to $328,772, were transferred into the Plan.

NOTE 10 - YEAR END COMPLIANCE

The Plan failed to pass certain required nondiscrimination test for the 2019 Plan year. In order to correct such testing failure, federal law generally requires that corrective action be completed no later than the end of the following year to avoid plan disqualification. In April 2020, the Company made the corrective qualified non-elective contribution totaling to $675.

Considering the remedial actions taken pursuant to the provisions of the Plan document, management believes that the failed nondiscrimination testing will not affect the tax-exempt status of the Plan.

NOTE 11 - RECONCILIATION OF THE FINANCIAL STATEMENTS TO THE FORM 5500

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

	2019	2018
Net assets available for benefits per the financial statements	$ 139,438,789	$ 95,636,141
Less: Employer contributions receivable	(161,856)	(225,999)
Less: Participant contributions receivable	(1,230,077)	-
Net assets available for benefits per the Form 5500	$ 138,046,856	$ 95,410,142

The following is a reconciliation of net income per the financial statements to the Form 5500 for the year ended December 31, 2019:

Net income per the financial statements	$ 33,652,725
Add: Employer contributions receivable at December 31, 2018	225,999
Less: Employer contributions receivable at December 31, 2019	(161,856)
Less: Participant contributions receivable at December 31, 2019	(1,230,077)
Net income per the Form 5500	$ 32,486,791

EIN: 33-0848300
PN: 001

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4a –

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitutes Non-exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 2,011,936	$ -	$ 2,011,936	$ -	$ -

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

AS OF DECEMBER 31, 2019

(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
	Mutual fund	Templeton Global Bond Fund A	**	$ 6,839,155
	Mutual fund	Hartford MidCap Fund CL Y	**	4,503,807
	Mutual fund	Davis Real Estate Fund Y	**	4,928,142
	Mutual fund	BNY Mellon Nat Resources	**	5,742,000
	Mutual fund	Invesco Opp Dev Mkt Cl Y	**	6,146,217
	Mutual fund	Invesco Opp Intl Mid R6	**	165,503
	Mutual fund	AB Small Cap Growth I	**	5,216,239
	Mutual fund	PIMCO Real Return Fund Inst	**	18,630
	Mutual fund	PIMCO Income Fund Inst	**	241,470
	Mutual fund	PGIM Total Return Bond Z	**	15,140,882
	Mutual fund	Frank Equ Income Fd A	**	15,999,695
	Mutual fund	American Funds Europacific Growth R5	**	18,413,829
	Mutual fund	Vanguard Total Stock Admiral	**	275,246
	Mutual fund	Vanguard Mid Cap Index Fd	**	577,267
	Mutual fund	Vanguard Intermed Term	**	343,309
	Mutual fund	JHancock Disciplined Value Mid Cap R6	**	5,074,664
	Mutual fund	Van Small Cap Index Admir	**	516,898
	Mutual fund	Vanguard 500 Index Admiral	**	2,075,975
				92,218,928
*	Pooled separate accounts	Large Cp Growth I (TRowe)	**	16,490,482
*	Pooled separate accounts	SCV/Integrity	**	4,209,675
				20,700,157
*	General account	Guaranteed Income Fund	**	22,415,541
*		Cash		4
*	Notes receivable from participants	Interest rates range from 4.25% to 6.50%, maturing through September 2028	-	2,712,226
				$ 138,046,856

* Party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments.

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

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Walters & Sklyar LLP

Independent Auditors' Report

To the Administrator of the
AccentCare 401(k) Retirement Savings Plan
Dallas, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of AccentCare 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2019 and 2018 and for the year ended December 31, 2019, that the information provided to the plan administrator by the custodian is complete and accurate.

21031 Ventura Blvd, Suite 401, Woodland Hills, California 91364 Tel: 818-975-2040 Fax: 818-975-2045 www.wscpas.net

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2019 and Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Woodland Hills, California

October 13, 2020

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS:		
Cash	$ 4	$ 83
Investments, participant-directed:		
At contract value:		
General account	22,415,541	15,564,967
Total investments at contract value	22,415,541	15,564,967
At fair value:		
Mutual funds	92,218,928	77,730,088
Pooled separate accounts	20,700,157	-
Total investments at fair value	112,919,085	77,730,088
Total investments, participant-directed	135,334,626	93,295,055
Receivables:		
Employer contributions	161,856	225,999
Participant contributions	1,230,077	-
Notes receivable from participants	2,712,226	2,115,004
Total receivables	4,104,159	2,341,003
Total assets	139,438,789	95,636,141
NET ASSETS AVAILABLE FOR BENEFITS	$ 139,438,789	$ 95,636,141

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	335,748
Dividends	1,668,932
Total investment income	19,924,329
Interest income on notes receivable from participants	124,063
Contributions:	
Employer	2,438,471
Participants	25,600,672
Rollovers	2,585,637
Total contributions	30,624,780
Other income	448,501
Total additions	51,121,673
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	16,512,466
Corrective distributions	42,106
Deemed distributions of notes receivable from participants	42,506
Administrative expenses	871,870
Total deductions	17,468,948
Net change before transfers of assets	33,652,725
TRANSFERS OF ASSETS:	
Transfers to the plan	10,149,923
Total transfers of assets	10,149,923
Net change	43,802,648
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	95,636,141
End of year	$ 139,438,789

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the AccentCare 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. More complete information regarding the Plan's provisions may be found in the Plan document.

General

Effective January 1, 2000, AccentCare, Inc. and its subsidiaries (collectively, the Company) established a defined contribution plan under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified cash or deferred arrangement, as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company.

An employee who has completed one month of service, and is at least 18 years old if a union employee, or is at least 21 years old if a non-union employee, is eligible to participate in the Plan. Employees can enroll into the Plan once they meet the eligibility requirements.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and the IRC. The Plan was amended at various dates through December 31, 2019 to comply with applicable laws and regulations.

Plan Administration

The Plan is administered by the Company. Prudential Retirement Insurance and Annuity Company (Prudential) is the Plan's custodian, and is responsible for the recordkeeping, custody, and management of the Plan's assets.

Contributions

Participants may elect to defer up to 75% of their compensation as an employee contribution, subject to the Internal Revenue Service (IRS) regulations limitation. Eligible employees are automatically enrolled to defer 4% of their compensation as pre-tax contributions to the Plan. Covered participants may elect not to defer or choose a different percentage of deferral by completing an elective deferral agreement. Participants may also contribute rollovers representing distributions from other qualified defined benefit or defined contribution plans. Plan participants over age 50 may defer catch up contributions, subject to the IRS limitations.

For non-union employees, the Company may elect to make discretionary matching contributions equal to a uniform percentage or dollar amount of the participants' deferrals as determined by the Company each year.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Contributions – Continued

The Company may also elect each year to make discretionary non-elective contributions to the Plan on behalf of non-union employees, which is allocated to the participants' accounts by the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants. Subject to certain exceptions in accordance with the Plan document, participants must be employed on the last day of the Plan year and have completed at least 1,000 hours of service during the Plan year to be eligible to share in employer contributions. During the year ended December 31, 2019, except for corrective qualified non-elective contribution totaling to $6,600, the Company did not elect to make any matching or non-elective contributions to the Plan on behalf of non-union employees.

For union employees, the Plan was amended at various dates to include non-elective contributions at rates ranging from $0.04 to $1.00 per hour worked based on the employee's service location. Total non-elective employer contributions for 2019 amounted to $2,438,471.

Participants direct the investment of their contributions and their share of employer contributions into various investment options offered by the Plan, and they may change their investment elections anytime.

Vesting

Participants are fully vested in their voluntary contributions, as well as any non-elective contributions made by the Company, and the actual earnings thereon. Generally, vesting in the Company's discretionary matching contributions is based on years of continuous service as follows:

Years of Service	Vested Interest
1	33%
2	67%
3	100%

Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) may receive a lump-sum distribution equal to the participant's vested account balance. In addition, hardship distributions are permitted if certain criteria are met.

If the vested account balance is $5,000 or less, the entire balance will be paid out. For mandatory distributions in excess of $1,000, the participant may elect to either directly transfer the vested account balance to an Independent Retirement Account (IRA) or another qualified plan or receive the vested benefits in a lump-sum payment. If no election is made, vested benefits are transferred to a separate IRA established by the Plan.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Forfeited Accounts

Forfeitures are created when participants terminate employment before becoming fully vested in the Company's discretionary matching contributions. Forfeitures are used to offset any expenses associated with the administration of the Plan, or reduce any non-elective or discretionary matching contributions that would otherwise be made by the Company to the Plan. There were no forfeitures used to offset administrative expenses and reduce the Company's non-elective contributions during the year ended December 31, 2019. As of December 31, 2019 and 2018, forfeitures available for future use amounted to $158,769 and $1,250, respectively.

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions (including those rolled over from another qualifying plan) and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses, including custodian fees. 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.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum limited to the lesser of: (1) $50,000 or (2) 50% of the participant's vested account balance. Each note receivable bears a reasonable rate of interest determined by the plan administrator and is repaid on an installment basis through after-tax payroll deductions over a period not to exceed five years or longer, as permitted by the IRC.

Administrative Expenses

Plan participants pay administrative expenses of the Plan through revenue sharing arrangements between the Plan's investment funds and Prudential through an allocation of the Plan's ERISA Account/Budget, and through fees deducted directly from participant accounts, unless the Company elects to pay them.

Revenue sharing fees received by the Plan are credited directly into the Plan's trust accounts, and from there remitted to the Plan's trustee. Fees transferred through the Plan's trust accounts in this manner are reported in the Plan's financial statements as other income and also as administrative expenses. Each participant's account is charged on a per-participant basis for additional recordkeeping and trustee fees, as well as investment advisory fees.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Administrative Expenses – Continued

For the year ended December 31, 2019, the majority of expenses of the Plan were paid with Plan assets, of which $386,127 were paid by funds from revenue sharing arrangements. Remaining funds from revenue, if any, are either allocated to participant accounts or are used to pay for expenses after year end.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of additions and deductions during the reporting period. The most important of these estimates and assumptions relate to fair value measurements of the Plan's investments. These and other estimates and assumptions are based on the best available information but actual results could be materially different from those estimates.

Risks and Uncertainties

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

Valuation of Investments

Plan assets invested in mutual funds are stated at fair value based upon quoted market prices (mutual funds are valued at the closing price reported on the active market on which the individual securities are traded), and are classified in Level 1 of the fair value hierarchy.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Valuation of Investments – Continued

Plan assets invested in pooled separate accounts are stated at fair, which is determined based on the fair value of the underlying mutual funds. Pooled separate accounts have the characteristics of a structure similar to a mutual fund; therefore, as clarified by Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2015-10, *Technical Corrections and Improvements*, its value is considered readily determinable as each account publishes a daily price at the end of each day. There are no imposed redemption or liquidation restrictions on participants, and the Plan has no further contractual obligations to further invest in these accounts. As such, investments in pooled separate accounts are classified in Level 2 of the fair value hierarchy.

The Plan's investments in the Guaranteed Income Fund with Prudential (the Prudential Fund) is considered to be fully-benefit responsive and is required to be reported at contract value because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less withdrawals and expenses.

Investment Contract with Insurance Company

The Plan has a group annuity insurance contract with Prudential that invests contributions in the Prudential Fund. The terms of the investment contract require all permitted participant-initiated transactions with the Plan to occur at contract value with no conditions, limits, or restrictions.

Prudential maintains the contributions in a general fund account, to which it adds interest at the guaranteed contract rate. When establishing interest crediting rates, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. Interest crediting rates are reviewed on a semi-annual basis for resetting. The minimum crediting rate under the contract is 1.50%.

There are generally no events that could limit the ability of the Plan to transact at contract value. Additionally, there are no events that allow the issuer to terminate the contract and require the Plan to settle at an amount other than the contract value.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Recognition of Income

Sales and purchases are accounted for on a trade-date basis, and interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net Change in Fair Value of Investments

The net change in fair value of investments includes realized and unrealized gains and losses on investments bought and sold or held during the year.

Notes Receivable from Participants

Notes receivable from participants are reported at the unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned.

Benefit Payments

Benefit payments to participants are recorded when paid.

Recent Accounting Pronouncements

In August 2018, the FASB issued ASU No. 2018-13, *Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies certain disclosure requirements of FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurement*. ASU 2018-13 removes the requirements to disclose the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing of level transfers, the valuation processes for Level 3 fair value measurements, and the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. The guidance also requires entities that calculate net asset value to disclose the timing of liquidation. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 with certain retrospective applications. Early adoption is permitted. The Plan is currently evaluating the impact that this guidance will have on its financial statements.

The Plan reviewed all other newly-issued accounting pronouncements and concluded that they are either not applicable to its operations or that no material effect is expected on its financial statements as a result of future adoption.

Subsequent Events

The Plan evaluated for disclosure subsequent events through the report issuance date and determined that other than disclosed below, no such events were identified.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Subsequent Events – Continued

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic. As a result of COVID-19, the current fair value of the Plan's investments may be materially different from the amounts presented on the statement of net assets available for benefits as of December 31, 2019.

On March 27, 2020, in response to the COVID-19 pandemic, the U.S. Congress enacted the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which among other things, includes provisions that impact retirement plan rules for 2020. As provided in the CARES Act, plan administrator has elected to allow qualified individuals impacted by the virus to withdraw up to $50,000 from their retirement accounts without penalty regardless of their age, as well as allowing for the delayed payments of outstanding loans for up to one year.

NOTE 3 - TAX STATUS

The Company has adopted Prudential's Defined Contribution Prototype Plan and Trust that received its latest favorable opinion letter from the IRS dated April 29, 2014, which stated that the form of the underlying prototype plan is qualified under Section 401 of the IRC for use by employers for the benefit of their employees. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualified status. The plan administrator believes that, except as disclosed in Note 8 and Note 10, the Plan operates in accordance with applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

In accordance with GAAP, the Plan management is required to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019, there were no uncertain positions taken or expected to be taken. As a result, the Plan has recognized no interest or penalties related to uncertain tax positions.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to tax examinations for years prior to 2016.

NOTE 4 - PLAN TERMINATION AND AMENDMENT

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions at any time and to amend or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested for any portion of their accounts not fully vested previously.

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian of the Plan has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2019 and 2018, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, as well as the related investment activity reflected in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2019.

Completeness and accuracy of investments certified by the custodian of the Plan is as follows at December 31:

	2019	2018
Investments:		
General account	$ 22,415,541	$ 15,564,967
Mutual funds	$ 92,218,928	$ 77,730,088
Pooled separate accounts	$ 20,700,157	$ -

Completeness and accuracy of related investment activity certified by the custodian of the Plan is as follows for the year ended December 31, 2019:

Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	$ 335,748
Dividends	$ 1,668,932

NOTE 6 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date (an exit price).

NOTE 6 - FAIR VALUE MEASUREMENTS – CONINUED

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one level to another. In such instances, the transfer is reported at the end of the reporting period. There have been no changes in the valuation methodologies used at December 31, 2019 and 2018 to value the Plan's assets at fair value, and there were no significant transfers in or out of Levels 1, 2, or 3.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis:

	Fair Value Measurement at December 31, 2019 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 92,218,928	$ 92,218,928	$ -	$ -
Pooled separate accounts	20,700,157	-	20,700,157	-
Total investments at fair value	$ 112,919,085	$ 92,218,928	$ 20,700,157	$ -

	Fair Value Measurement at December 31, 2018 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 77,730,088	$ 77,730,088	$ -	$ -
Pooled separate accounts	-	-	-	-
Total investments at fair value	$ 77,730,088	$ 77,730,088	$ -	$ -

During 2019, the Plan's investments measured at fair value (including dividends, gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $19,588,581.

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Prudential, the custodian, as defined by the Plan. Therefore, these transactions qualify as party-in-interest and are denoted as such on the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019. However, these party-in-interest transactions are exempt pursuant to applicable ERISA regulations.

NOTE 8 - DELINQUENT CONTRIBUTIONS

During the year ended December 31, 2019, certain participant contributions in the aggregate amount of $2,011,936 were not remitted to the Plan within the time frame required by the Department of Labor, under the plan assets rules. Deposits of these contributions have been made as of December 31, 2019, and the Plan will also be reimbursed for lost investment income, if any.

NOTE 9 - TRANSFER OF ASSETS

During the year ended December 31, 2019, Doctor's Choice Retirement Plan (Doctor's Choice) and FMS, Inc. 401k Plan (FMS), retirement plans sponsored by subsidiaries of AccentCare, Inc., were merged into the Plan. Doctor's Choice and FMS plan assets in the total amount of $10,149,923, including notes receivable from participants amounting to $328,772, were transferred into the Plan.

NOTE 10 - YEAR END COMPLIANCE

The Plan failed to pass certain required nondiscrimination test for the 2019 Plan year. In order to correct such testing failure, federal law generally requires that corrective action be completed no later than the end of the following year to avoid plan disqualification. In April 2020, the Company made the corrective qualified non-elective contribution totaling to $675.

Considering the remedial actions taken pursuant to the provisions of the Plan document, management believes that the failed nondiscrimination testing will not affect the tax-exempt status of the Plan.

NOTE 11 - RECONCILIATION OF THE FINANCIAL STATEMENTS TO THE FORM 5500

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

	2019	2018
Net assets available for benefits per the financial statements	$ 139,438,789	$ 95,636,141
Less: Employer contributions receivable	(161,856)	(225,999)
Less: Participant contributions receivable	(1,230,077)	-
Net assets available for benefits per the Form 5500	$ 138,046,856	$ 95,410,142

The following is a reconciliation of net income per the financial statements to the Form 5500 for the year ended December 31, 2019:

Net income per the financial statements	$ 33,652,725
Add: Employer contributions receivable at December 31, 2018	225,999
Less: Employer contributions receivable at December 31, 2019	(161,856)
Less: Participant contributions receivable at December 31, 2019	(1,230,077)
Net income per the Form 5500	$ 32,486,791

EIN: 33-0848300
PN: 001

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4a –

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitutes Non-exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 2,011,936	$ -	$ 2,011,936	$ -	$ -

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

AS OF DECEMBER 31, 2019

(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
	Mutual fund	Templeton Global Bond Fund A	**	$ 6,839,155
	Mutual fund	Hartford MidCap Fund CL Y	**	4,503,807
	Mutual fund	Davis Real Estate Fund Y	**	4,928,142
	Mutual fund	BNY Mellon Nat Resources	**	5,742,000
	Mutual fund	Invesco Opp Dev Mkt Cl Y	**	6,146,217
	Mutual fund	Invesco Opp Intl Mid R6	**	165,503
	Mutual fund	AB Small Cap Growth I	**	5,216,239
	Mutual fund	PIMCO Real Return Fund Inst	**	18,630
	Mutual fund	PIMCO Income Fund Inst	**	241,470
	Mutual fund	PGIM Total Return Bond Z	**	15,140,882
	Mutual fund	Frank Equ Income Fd A	**	15,999,695
	Mutual fund	American Funds Europacific Growth R5	**	18,413,829
	Mutual fund	Vanguard Total Stock Admiral	**	275,246
	Mutual fund	Vanguard Mid Cap Index Fd	**	577,267
	Mutual fund	Vanguard Intermed Term	**	343,309
	Mutual fund	JHancock Disciplined Value Mid Cap R6	**	5,074,664
	Mutual fund	Van Small Cap Index Admir	**	516,898
	Mutual fund	Vanguard 500 Index Admiral	**	2,075,975
				92,218,928
*	Pooled separate accounts	Large Cp Growth I (TRowe)	**	16,490,482
*	Pooled separate accounts	SCV/Integrity	**	4,209,675
				20,700,157
*	General account	Guaranteed Income Fund	**	22,415,541
*		Cash		4
*	Notes receivable from participants	Interest rates range from 4.25% to 6.50%, maturing through September 2028	-	2,712,226
				$ 138,046,856

* Party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments.

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

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Walters & Sklyar LLP

Independent Auditors' Report

To the Administrator of the
AccentCare 401(k) Retirement Savings Plan
Dallas, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of AccentCare 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2019 and 2018 and for the year ended December 31, 2019, that the information provided to the plan administrator by the custodian is complete and accurate.

21031 Ventura Blvd, Suite 401, Woodland Hills, California 91364 Tel: 818-975-2040 Fax: 818-975-2045 www.wscpas.net

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2019 and Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Woodland Hills, California

October 13, 2020

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS:		
Cash	$ 4	$ 83
Investments, participant-directed:		
At contract value:		
General account	22,415,541	15,564,967
Total investments at contract value	22,415,541	15,564,967
At fair value:		
Mutual funds	92,218,928	77,730,088
Pooled separate accounts	20,700,157	-
Total investments at fair value	112,919,085	77,730,088
Total investments, participant-directed	135,334,626	93,295,055
Receivables:		
Employer contributions	161,856	225,999
Participant contributions	1,230,077	-
Notes receivable from participants	2,712,226	2,115,004
Total receivables	4,104,159	2,341,003
Total assets	139,438,789	95,636,141
NET ASSETS AVAILABLE FOR BENEFITS	$ 139,438,789	$ 95,636,141

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	335,748
Dividends	1,668,932
Total investment income	19,924,329
Interest income on notes receivable from participants	124,063
Contributions:	
Employer	2,438,471
Participants	25,600,672
Rollovers	2,585,637
Total contributions	30,624,780
Other income	448,501
Total additions	51,121,673
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	16,512,466
Corrective distributions	42,106
Deemed distributions of notes receivable from participants	42,506
Administrative expenses	871,870
Total deductions	17,468,948
Net change before transfers of assets	33,652,725
TRANSFERS OF ASSETS:	
Transfers to the plan	10,149,923
Total transfers of assets	10,149,923
Net change	43,802,648
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	95,636,141
End of year	$ 139,438,789

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the AccentCare 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. More complete information regarding the Plan's provisions may be found in the Plan document.

General

Effective January 1, 2000, AccentCare, Inc. and its subsidiaries (collectively, the Company) established a defined contribution plan under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified cash or deferred arrangement, as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company.

An employee who has completed one month of service, and is at least 18 years old if a union employee, or is at least 21 years old if a non-union employee, is eligible to participate in the Plan. Employees can enroll into the Plan once they meet the eligibility requirements.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and the IRC. The Plan was amended at various dates through December 31, 2019 to comply with applicable laws and regulations.

Plan Administration

The Plan is administered by the Company. Prudential Retirement Insurance and Annuity Company (Prudential) is the Plan's custodian, and is responsible for the recordkeeping, custody, and management of the Plan's assets.

Contributions

Participants may elect to defer up to 75% of their compensation as an employee contribution, subject to the Internal Revenue Service (IRS) regulations limitation. Eligible employees are automatically enrolled to defer 4% of their compensation as pre-tax contributions to the Plan. Covered participants may elect not to defer or choose a different percentage of deferral by completing an elective deferral agreement. Participants may also contribute rollovers representing distributions from other qualified defined benefit or defined contribution plans. Plan participants over age 50 may defer catch up contributions, subject to the IRS limitations.

For non-union employees, the Company may elect to make discretionary matching contributions equal to a uniform percentage or dollar amount of the participants' deferrals as determined by the Company each year.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Contributions – Continued

The Company may also elect each year to make discretionary non-elective contributions to the Plan on behalf of non-union employees, which is allocated to the participants' accounts by the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants. Subject to certain exceptions in accordance with the Plan document, participants must be employed on the last day of the Plan year and have completed at least 1,000 hours of service during the Plan year to be eligible to share in employer contributions. During the year ended December 31, 2019, except for corrective qualified non-elective contribution totaling to $6,600, the Company did not elect to make any matching or non-elective contributions to the Plan on behalf of non-union employees.

For union employees, the Plan was amended at various dates to include non-elective contributions at rates ranging from $0.04 to $1.00 per hour worked based on the employee's service location. Total non-elective employer contributions for 2019 amounted to $2,438,471.

Participants direct the investment of their contributions and their share of employer contributions into various investment options offered by the Plan, and they may change their investment elections anytime.

Vesting

Participants are fully vested in their voluntary contributions, as well as any non-elective contributions made by the Company, and the actual earnings thereon. Generally, vesting in the Company's discretionary matching contributions is based on years of continuous service as follows:

Years of Service	Vested Interest
1	33%
2	67%
3	100%

Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) may receive a lump-sum distribution equal to the participant's vested account balance. In addition, hardship distributions are permitted if certain criteria are met.

If the vested account balance is $5,000 or less, the entire balance will be paid out. For mandatory distributions in excess of $1,000, the participant may elect to either directly transfer the vested account balance to an Independent Retirement Account (IRA) or another qualified plan or receive the vested benefits in a lump-sum payment. If no election is made, vested benefits are transferred to a separate IRA established by the Plan.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Forfeited Accounts

Forfeitures are created when participants terminate employment before becoming fully vested in the Company's discretionary matching contributions. Forfeitures are used to offset any expenses associated with the administration of the Plan, or reduce any non-elective or discretionary matching contributions that would otherwise be made by the Company to the Plan. There were no forfeitures used to offset administrative expenses and reduce the Company's non-elective contributions during the year ended December 31, 2019. As of December 31, 2019 and 2018, forfeitures available for future use amounted to $158,769 and $1,250, respectively.

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions (including those rolled over from another qualifying plan) and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses, including custodian fees. 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.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum limited to the lesser of: (1) $50,000 or (2) 50% of the participant's vested account balance. Each note receivable bears a reasonable rate of interest determined by the plan administrator and is repaid on an installment basis through after-tax payroll deductions over a period not to exceed five years or longer, as permitted by the IRC.

Administrative Expenses

Plan participants pay administrative expenses of the Plan through revenue sharing arrangements between the Plan's investment funds and Prudential through an allocation of the Plan's ERISA Account/Budget, and through fees deducted directly from participant accounts, unless the Company elects to pay them.

Revenue sharing fees received by the Plan are credited directly into the Plan's trust accounts, and from there remitted to the Plan's trustee. Fees transferred through the Plan's trust accounts in this manner are reported in the Plan's financial statements as other income and also as administrative expenses. Each participant's account is charged on a per-participant basis for additional recordkeeping and trustee fees, as well as investment advisory fees.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Administrative Expenses – Continued

For the year ended December 31, 2019, the majority of expenses of the Plan were paid with Plan assets, of which $386,127 were paid by funds from revenue sharing arrangements. Remaining funds from revenue, if any, are either allocated to participant accounts or are used to pay for expenses after year end.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of additions and deductions during the reporting period. The most important of these estimates and assumptions relate to fair value measurements of the Plan's investments. These and other estimates and assumptions are based on the best available information but actual results could be materially different from those estimates.

Risks and Uncertainties

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

Valuation of Investments

Plan assets invested in mutual funds are stated at fair value based upon quoted market prices (mutual funds are valued at the closing price reported on the active market on which the individual securities are traded), and are classified in Level 1 of the fair value hierarchy.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Valuation of Investments – Continued

Plan assets invested in pooled separate accounts are stated at fair, which is determined based on the fair value of the underlying mutual funds. Pooled separate accounts have the characteristics of a structure similar to a mutual fund; therefore, as clarified by Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2015-10, *Technical Corrections and Improvements*, its value is considered readily determinable as each account publishes a daily price at the end of each day. There are no imposed redemption or liquidation restrictions on participants, and the Plan has no further contractual obligations to further invest in these accounts. As such, investments in pooled separate accounts are classified in Level 2 of the fair value hierarchy.

The Plan's investments in the Guaranteed Income Fund with Prudential (the Prudential Fund) is considered to be fully-benefit responsive and is required to be reported at contract value because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less withdrawals and expenses.

Investment Contract with Insurance Company

The Plan has a group annuity insurance contract with Prudential that invests contributions in the Prudential Fund. The terms of the investment contract require all permitted participant-initiated transactions with the Plan to occur at contract value with no conditions, limits, or restrictions.

Prudential maintains the contributions in a general fund account, to which it adds interest at the guaranteed contract rate. When establishing interest crediting rates, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. Interest crediting rates are reviewed on a semi-annual basis for resetting. The minimum crediting rate under the contract is 1.50%.

There are generally no events that could limit the ability of the Plan to transact at contract value. Additionally, there are no events that allow the issuer to terminate the contract and require the Plan to settle at an amount other than the contract value.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Recognition of Income

Sales and purchases are accounted for on a trade-date basis, and interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net Change in Fair Value of Investments

The net change in fair value of investments includes realized and unrealized gains and losses on investments bought and sold or held during the year.

Notes Receivable from Participants

Notes receivable from participants are reported at the unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned.

Benefit Payments

Benefit payments to participants are recorded when paid.

Recent Accounting Pronouncements

In August 2018, the FASB issued ASU No. 2018-13, *Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies certain disclosure requirements of FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurement*. ASU 2018-13 removes the requirements to disclose the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing of level transfers, the valuation processes for Level 3 fair value measurements, and the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. The guidance also requires entities that calculate net asset value to disclose the timing of liquidation. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 with certain retrospective applications. Early adoption is permitted. The Plan is currently evaluating the impact that this guidance will have on its financial statements.

The Plan reviewed all other newly-issued accounting pronouncements and concluded that they are either not applicable to its operations or that no material effect is expected on its financial statements as a result of future adoption.

Subsequent Events

The Plan evaluated for disclosure subsequent events through the report issuance date and determined that other than disclosed below, no such events were identified.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Subsequent Events – Continued

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic. As a result of COVID-19, the current fair value of the Plan's investments may be materially different from the amounts presented on the statement of net assets available for benefits as of December 31, 2019.

On March 27, 2020, in response to the COVID-19 pandemic, the U.S. Congress enacted the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which among other things, includes provisions that impact retirement plan rules for 2020. As provided in the CARES Act, plan administrator has elected to allow qualified individuals impacted by the virus to withdraw up to $50,000 from their retirement accounts without penalty regardless of their age, as well as allowing for the delayed payments of outstanding loans for up to one year.

NOTE 3 - TAX STATUS

The Company has adopted Prudential's Defined Contribution Prototype Plan and Trust that received its latest favorable opinion letter from the IRS dated April 29, 2014, which stated that the form of the underlying prototype plan is qualified under Section 401 of the IRC for use by employers for the benefit of their employees. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualified status. The plan administrator believes that, except as disclosed in Note 8 and Note 10, the Plan operates in accordance with applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

In accordance with GAAP, the Plan management is required to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019, there were no uncertain positions taken or expected to be taken. As a result, the Plan has recognized no interest or penalties related to uncertain tax positions.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to tax examinations for years prior to 2016.

NOTE 4 - PLAN TERMINATION AND AMENDMENT

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions at any time and to amend or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested for any portion of their accounts not fully vested previously.

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian of the Plan has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2019 and 2018, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, as well as the related investment activity reflected in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2019.

Completeness and accuracy of investments certified by the custodian of the Plan is as follows at December 31:

	2019	2018
Investments:		
General account	$ 22,415,541	$ 15,564,967
Mutual funds	$ 92,218,928	$ 77,730,088
Pooled separate accounts	$ 20,700,157	$ -

Completeness and accuracy of related investment activity certified by the custodian of the Plan is as follows for the year ended December 31, 2019:

Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	$ 335,748
Dividends	$ 1,668,932

NOTE 6 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date (an exit price).

NOTE 6 - FAIR VALUE MEASUREMENTS – CONINUED

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one level to another. In such instances, the transfer is reported at the end of the reporting period. There have been no changes in the valuation methodologies used at December 31, 2019 and 2018 to value the Plan's assets at fair value, and there were no significant transfers in or out of Levels 1, 2, or 3.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis:

	Fair Value Measurement at December 31, 2019 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 92,218,928	$ 92,218,928	$ -	$ -
Pooled separate accounts	20,700,157	-	20,700,157	-
Total investments at fair value	$ 112,919,085	$ 92,218,928	$ 20,700,157	$ -

	Fair Value Measurement at December 31, 2018 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 77,730,088	$ 77,730,088	$ -	$ -
Pooled separate accounts	-	-	-	-
Total investments at fair value	$ 77,730,088	$ 77,730,088	$ -	$ -

During 2019, the Plan's investments measured at fair value (including dividends, gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $19,588,581.

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Prudential, the custodian, as defined by the Plan. Therefore, these transactions qualify as party-in-interest and are denoted as such on the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019. However, these party-in-interest transactions are exempt pursuant to applicable ERISA regulations.

NOTE 8 - DELINQUENT CONTRIBUTIONS

During the year ended December 31, 2019, certain participant contributions in the aggregate amount of $2,011,936 were not remitted to the Plan within the time frame required by the Department of Labor, under the plan assets rules. Deposits of these contributions have been made as of December 31, 2019, and the Plan will also be reimbursed for lost investment income, if any.

NOTE 9 - TRANSFER OF ASSETS

During the year ended December 31, 2019, Doctor's Choice Retirement Plan (Doctor's Choice) and FMS, Inc. 401k Plan (FMS), retirement plans sponsored by subsidiaries of AccentCare, Inc., were merged into the Plan. Doctor's Choice and FMS plan assets in the total amount of $10,149,923, including notes receivable from participants amounting to $328,772, were transferred into the Plan.

NOTE 10 - YEAR END COMPLIANCE

The Plan failed to pass certain required nondiscrimination test for the 2019 Plan year. In order to correct such testing failure, federal law generally requires that corrective action be completed no later than the end of the following year to avoid plan disqualification. In April 2020, the Company made the corrective qualified non-elective contribution totaling to $675.

Considering the remedial actions taken pursuant to the provisions of the Plan document, management believes that the failed nondiscrimination testing will not affect the tax-exempt status of the Plan.

NOTE 11 - RECONCILIATION OF THE FINANCIAL STATEMENTS TO THE FORM 5500

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

	2019	2018
Net assets available for benefits per the financial statements	$ 139,438,789	$ 95,636,141
Less: Employer contributions receivable	(161,856)	(225,999)
Less: Participant contributions receivable	(1,230,077)	-
Net assets available for benefits per the Form 5500	$ 138,046,856	$ 95,410,142

The following is a reconciliation of net income per the financial statements to the Form 5500 for the year ended December 31, 2019:

Net income per the financial statements	$ 33,652,725
Add: Employer contributions receivable at December 31, 2018	225,999
Less: Employer contributions receivable at December 31, 2019	(161,856)
Less: Participant contributions receivable at December 31, 2019	(1,230,077)
Net income per the Form 5500	$ 32,486,791

EIN: 33-0848300
PN: 001

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4a –

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitutes Non-exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 2,011,936	$ -	$ 2,011,936	$ -	$ -

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

AS OF DECEMBER 31, 2019

(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
	Mutual fund	Templeton Global Bond Fund A	**	$ 6,839,155
	Mutual fund	Hartford MidCap Fund CL Y	**	4,503,807
	Mutual fund	Davis Real Estate Fund Y	**	4,928,142
	Mutual fund	BNY Mellon Nat Resources	**	5,742,000
	Mutual fund	Invesco Opp Dev Mkt Cl Y	**	6,146,217
	Mutual fund	Invesco Opp Intl Mid R6	**	165,503
	Mutual fund	AB Small Cap Growth I	**	5,216,239
	Mutual fund	PIMCO Real Return Fund Inst	**	18,630
	Mutual fund	PIMCO Income Fund Inst	**	241,470
	Mutual fund	PGIM Total Return Bond Z	**	15,140,882
	Mutual fund	Frank Equ Income Fd A	**	15,999,695
	Mutual fund	American Funds Europacific Growth R5	**	18,413,829
	Mutual fund	Vanguard Total Stock Admiral	**	275,246
	Mutual fund	Vanguard Mid Cap Index Fd	**	577,267
	Mutual fund	Vanguard Intermed Term	**	343,309
	Mutual fund	JHancock Disciplined Value Mid Cap R6	**	5,074,664
	Mutual fund	Van Small Cap Index Admir	**	516,898
	Mutual fund	Vanguard 500 Index Admiral	**	2,075,975
				92,218,928
*	Pooled separate accounts	Large Cp Growth I (TRowe)	**	16,490,482
*	Pooled separate accounts	SCV/Integrity	**	4,209,675
				20,700,157
*	General account	Guaranteed Income Fund	**	22,415,541
*		Cash		4
*	Notes receivable from participants	Interest rates range from 4.25% to 6.50%, maturing through September 2028	-	2,712,226
				$ 138,046,856

* Party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments.

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

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Walters & Sklyar LLP

Independent Auditors' Report

To the Administrator of the
AccentCare 401(k) Retirement Savings Plan
Dallas, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of AccentCare 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2019 and 2018 and for the year ended December 31, 2019, that the information provided to the plan administrator by the custodian is complete and accurate.

21031 Ventura Blvd, Suite 401, Woodland Hills, California 91364 Tel: 818-975-2040 Fax: 818-975-2045 www.wscpas.net

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2019 and Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Woodland Hills, California

October 13, 2020

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

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DECEMBER 31, 2019 AND 2018

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Net change before transfers of assets	33,652,725
TRANSFERS OF ASSETS:	
Transfers to the plan	10,149,923
Total transfers of assets	10,149,923
Net change	43,802,648
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	95,636,141
End of year	$ 139,438,789

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the AccentCare 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. More complete information regarding the Plan's provisions may be found in the Plan document.

General

Effective January 1, 2000, AccentCare, Inc. and its subsidiaries (collectively, the Company) established a defined contribution plan under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified cash or deferred arrangement, as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company.

An employee who has completed one month of service, and is at least 18 years old if a union employee, or is at least 21 years old if a non-union employee, is eligible to participate in the Plan. Employees can enroll into the Plan once they meet the eligibility requirements.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and the IRC. The Plan was amended at various dates through December 31, 2019 to comply with applicable laws and regulations.

Plan Administration

The Plan is administered by the Company. Prudential Retirement Insurance and Annuity Company (Prudential) is the Plan's custodian, and is responsible for the recordkeeping, custody, and management of the Plan's assets.

Contributions

Participants may elect to defer up to 75% of their compensation as an employee contribution, subject to the Internal Revenue Service (IRS) regulations limitation. Eligible employees are automatically enrolled to defer 4% of their compensation as pre-tax contributions to the Plan. Covered participants may elect not to defer or choose a different percentage of deferral by completing an elective deferral agreement. Participants may also contribute rollovers representing distributions from other qualified defined benefit or defined contribution plans. Plan participants over age 50 may defer catch up contributions, subject to the IRS limitations.

For non-union employees, the Company may elect to make discretionary matching contributions equal to a uniform percentage or dollar amount of the participants' deferrals as determined by the Company each year.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Contributions – Continued

The Company may also elect each year to make discretionary non-elective contributions to the Plan on behalf of non-union employees, which is allocated to the participants' accounts by the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants. Subject to certain exceptions in accordance with the Plan document, participants must be employed on the last day of the Plan year and have completed at least 1,000 hours of service during the Plan year to be eligible to share in employer contributions. During the year ended December 31, 2019, except for corrective qualified non-elective contribution totaling to $6,600, the Company did not elect to make any matching or non-elective contributions to the Plan on behalf of non-union employees.

For union employees, the Plan was amended at various dates to include non-elective contributions at rates ranging from $0.04 to $1.00 per hour worked based on the employee's service location. Total non-elective employer contributions for 2019 amounted to $2,438,471.

Participants direct the investment of their contributions and their share of employer contributions into various investment options offered by the Plan, and they may change their investment elections anytime.

Vesting

Participants are fully vested in their voluntary contributions, as well as any non-elective contributions made by the Company, and the actual earnings thereon. Generally, vesting in the Company's discretionary matching contributions is based on years of continuous service as follows:

Years of Service	Vested Interest
1	33%
2	67%
3	100%

Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) may receive a lump-sum distribution equal to the participant's vested account balance. In addition, hardship distributions are permitted if certain criteria are met.

If the vested account balance is $5,000 or less, the entire balance will be paid out. For mandatory distributions in excess of $1,000, the participant may elect to either directly transfer the vested account balance to an Independent Retirement Account (IRA) or another qualified plan or receive the vested benefits in a lump-sum payment. If no election is made, vested benefits are transferred to a separate IRA established by the Plan.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Forfeited Accounts

Forfeitures are created when participants terminate employment before becoming fully vested in the Company's discretionary matching contributions. Forfeitures are used to offset any expenses associated with the administration of the Plan, or reduce any non-elective or discretionary matching contributions that would otherwise be made by the Company to the Plan. There were no forfeitures used to offset administrative expenses and reduce the Company's non-elective contributions during the year ended December 31, 2019. As of December 31, 2019 and 2018, forfeitures available for future use amounted to $158,769 and $1,250, respectively.

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions (including those rolled over from another qualifying plan) and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses, including custodian fees. 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.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum limited to the lesser of: (1) $50,000 or (2) 50% of the participant's vested account balance. Each note receivable bears a reasonable rate of interest determined by the plan administrator and is repaid on an installment basis through after-tax payroll deductions over a period not to exceed five years or longer, as permitted by the IRC.

Administrative Expenses

Plan participants pay administrative expenses of the Plan through revenue sharing arrangements between the Plan's investment funds and Prudential through an allocation of the Plan's ERISA Account/Budget, and through fees deducted directly from participant accounts, unless the Company elects to pay them.

Revenue sharing fees received by the Plan are credited directly into the Plan's trust accounts, and from there remitted to the Plan's trustee. Fees transferred through the Plan's trust accounts in this manner are reported in the Plan's financial statements as other income and also as administrative expenses. Each participant's account is charged on a per-participant basis for additional recordkeeping and trustee fees, as well as investment advisory fees.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Administrative Expenses – Continued

For the year ended December 31, 2019, the majority of expenses of the Plan were paid with Plan assets, of which $386,127 were paid by funds from revenue sharing arrangements. Remaining funds from revenue, if any, are either allocated to participant accounts or are used to pay for expenses after year end.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of additions and deductions during the reporting period. The most important of these estimates and assumptions relate to fair value measurements of the Plan's investments. These and other estimates and assumptions are based on the best available information but actual results could be materially different from those estimates.

Risks and Uncertainties

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

Valuation of Investments

Plan assets invested in mutual funds are stated at fair value based upon quoted market prices (mutual funds are valued at the closing price reported on the active market on which the individual securities are traded), and are classified in Level 1 of the fair value hierarchy.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Valuation of Investments – Continued

Plan assets invested in pooled separate accounts are stated at fair, which is determined based on the fair value of the underlying mutual funds. Pooled separate accounts have the characteristics of a structure similar to a mutual fund; therefore, as clarified by Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2015-10, *Technical Corrections and Improvements*, its value is considered readily determinable as each account publishes a daily price at the end of each day. There are no imposed redemption or liquidation restrictions on participants, and the Plan has no further contractual obligations to further invest in these accounts. As such, investments in pooled separate accounts are classified in Level 2 of the fair value hierarchy.

The Plan's investments in the Guaranteed Income Fund with Prudential (the Prudential Fund) is considered to be fully-benefit responsive and is required to be reported at contract value because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less withdrawals and expenses.

Investment Contract with Insurance Company

The Plan has a group annuity insurance contract with Prudential that invests contributions in the Prudential Fund. The terms of the investment contract require all permitted participant-initiated transactions with the Plan to occur at contract value with no conditions, limits, or restrictions.

Prudential maintains the contributions in a general fund account, to which it adds interest at the guaranteed contract rate. When establishing interest crediting rates, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. Interest crediting rates are reviewed on a semi-annual basis for resetting. The minimum crediting rate under the contract is 1.50%.

There are generally no events that could limit the ability of the Plan to transact at contract value. Additionally, there are no events that allow the issuer to terminate the contract and require the Plan to settle at an amount other than the contract value.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Recognition of Income

Sales and purchases are accounted for on a trade-date basis, and interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net Change in Fair Value of Investments

The net change in fair value of investments includes realized and unrealized gains and losses on investments bought and sold or held during the year.

Notes Receivable from Participants

Notes receivable from participants are reported at the unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned.

Benefit Payments

Benefit payments to participants are recorded when paid.

Recent Accounting Pronouncements

In August 2018, the FASB issued ASU No. 2018-13, *Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies certain disclosure requirements of FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurement*. ASU 2018-13 removes the requirements to disclose the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing of level transfers, the valuation processes for Level 3 fair value measurements, and the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. The guidance also requires entities that calculate net asset value to disclose the timing of liquidation. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 with certain retrospective applications. Early adoption is permitted. The Plan is currently evaluating the impact that this guidance will have on its financial statements.

The Plan reviewed all other newly-issued accounting pronouncements and concluded that they are either not applicable to its operations or that no material effect is expected on its financial statements as a result of future adoption.

Subsequent Events

The Plan evaluated for disclosure subsequent events through the report issuance date and determined that other than disclosed below, no such events were identified.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Subsequent Events – Continued

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic. As a result of COVID-19, the current fair value of the Plan's investments may be materially different from the amounts presented on the statement of net assets available for benefits as of December 31, 2019.

On March 27, 2020, in response to the COVID-19 pandemic, the U.S. Congress enacted the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which among other things, includes provisions that impact retirement plan rules for 2020. As provided in the CARES Act, plan administrator has elected to allow qualified individuals impacted by the virus to withdraw up to $50,000 from their retirement accounts without penalty regardless of their age, as well as allowing for the delayed payments of outstanding loans for up to one year.

NOTE 3 - TAX STATUS

The Company has adopted Prudential's Defined Contribution Prototype Plan and Trust that received its latest favorable opinion letter from the IRS dated April 29, 2014, which stated that the form of the underlying prototype plan is qualified under Section 401 of the IRC for use by employers for the benefit of their employees. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualified status. The plan administrator believes that, except as disclosed in Note 8 and Note 10, the Plan operates in accordance with applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

In accordance with GAAP, the Plan management is required to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019, there were no uncertain positions taken or expected to be taken. As a result, the Plan has recognized no interest or penalties related to uncertain tax positions.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to tax examinations for years prior to 2016.

NOTE 4 - PLAN TERMINATION AND AMENDMENT

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions at any time and to amend or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested for any portion of their accounts not fully vested previously.

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian of the Plan has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2019 and 2018, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, as well as the related investment activity reflected in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2019.

Completeness and accuracy of investments certified by the custodian of the Plan is as follows at December 31:

	2019	2018
Investments:		
General account	$ 22,415,541	$ 15,564,967
Mutual funds	$ 92,218,928	$ 77,730,088
Pooled separate accounts	$ 20,700,157	$ -

Completeness and accuracy of related investment activity certified by the custodian of the Plan is as follows for the year ended December 31, 2019:

Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	$ 335,748
Dividends	$ 1,668,932

NOTE 6 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date (an exit price).

NOTE 6 - FAIR VALUE MEASUREMENTS – CONINUED

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one level to another. In such instances, the transfer is reported at the end of the reporting period. There have been no changes in the valuation methodologies used at December 31, 2019 and 2018 to value the Plan's assets at fair value, and there were no significant transfers in or out of Levels 1, 2, or 3.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis:

	Fair Value Measurement at December 31, 2019 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 92,218,928	$ 92,218,928	$ -	$ -
Pooled separate accounts	20,700,157	-	20,700,157	-
Total investments at fair value	$ 112,919,085	$ 92,218,928	$ 20,700,157	$ -

	Fair Value Measurement at December 31, 2018 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 77,730,088	$ 77,730,088	$ -	$ -
Pooled separate accounts	-	-	-	-
Total investments at fair value	$ 77,730,088	$ 77,730,088	$ -	$ -

During 2019, the Plan's investments measured at fair value (including dividends, gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $19,588,581.

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Prudential, the custodian, as defined by the Plan. Therefore, these transactions qualify as party-in-interest and are denoted as such on the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019. However, these party-in-interest transactions are exempt pursuant to applicable ERISA regulations.

NOTE 8 - DELINQUENT CONTRIBUTIONS

During the year ended December 31, 2019, certain participant contributions in the aggregate amount of $2,011,936 were not remitted to the Plan within the time frame required by the Department of Labor, under the plan assets rules. Deposits of these contributions have been made as of December 31, 2019, and the Plan will also be reimbursed for lost investment income, if any.

NOTE 9 - TRANSFER OF ASSETS

During the year ended December 31, 2019, Doctor's Choice Retirement Plan (Doctor's Choice) and FMS, Inc. 401k Plan (FMS), retirement plans sponsored by subsidiaries of AccentCare, Inc., were merged into the Plan. Doctor's Choice and FMS plan assets in the total amount of $10,149,923, including notes receivable from participants amounting to $328,772, were transferred into the Plan.

NOTE 10 - YEAR END COMPLIANCE

The Plan failed to pass certain required nondiscrimination test for the 2019 Plan year. In order to correct such testing failure, federal law generally requires that corrective action be completed no later than the end of the following year to avoid plan disqualification. In April 2020, the Company made the corrective qualified non-elective contribution totaling to $675.

Considering the remedial actions taken pursuant to the provisions of the Plan document, management believes that the failed nondiscrimination testing will not affect the tax-exempt status of the Plan.

NOTE 11 - RECONCILIATION OF THE FINANCIAL STATEMENTS TO THE FORM 5500

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

	2019	2018
Net assets available for benefits per the financial statements	$ 139,438,789	$ 95,636,141
Less: Employer contributions receivable	(161,856)	(225,999)
Less: Participant contributions receivable	(1,230,077)	-
Net assets available for benefits per the Form 5500	$ 138,046,856	$ 95,410,142

The following is a reconciliation of net income per the financial statements to the Form 5500 for the year ended December 31, 2019:

Net income per the financial statements	$ 33,652,725
Add: Employer contributions receivable at December 31, 2018	225,999
Less: Employer contributions receivable at December 31, 2019	(161,856)
Less: Participant contributions receivable at December 31, 2019	(1,230,077)
Net income per the Form 5500	$ 32,486,791

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PN: 001

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4a –

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitutes Non-exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 2,011,936	$ -	$ 2,011,936	$ -	$ -

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

AS OF DECEMBER 31, 2019

(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
	Mutual fund	Templeton Global Bond Fund A	**	$ 6,839,155
	Mutual fund	Hartford MidCap Fund CL Y	**	4,503,807
	Mutual fund	Davis Real Estate Fund Y	**	4,928,142
	Mutual fund	BNY Mellon Nat Resources	**	5,742,000
	Mutual fund	Invesco Opp Dev Mkt Cl Y	**	6,146,217
	Mutual fund	Invesco Opp Intl Mid R6	**	165,503
	Mutual fund	AB Small Cap Growth I	**	5,216,239
	Mutual fund	PIMCO Real Return Fund Inst	**	18,630
	Mutual fund	PIMCO Income Fund Inst	**	241,470
	Mutual fund	PGIM Total Return Bond Z	**	15,140,882
	Mutual fund	Frank Equ Income Fd A	**	15,999,695
	Mutual fund	American Funds Europacific Growth R5	**	18,413,829
	Mutual fund	Vanguard Total Stock Admiral	**	275,246
	Mutual fund	Vanguard Mid Cap Index Fd	**	577,267
	Mutual fund	Vanguard Intermed Term	**	343,309
	Mutual fund	JHancock Disciplined Value Mid Cap R6	**	5,074,664
	Mutual fund	Van Small Cap Index Admir	**	516,898
	Mutual fund	Vanguard 500 Index Admiral	**	2,075,975
				92,218,928
*	Pooled separate accounts	Large Cp Growth I (TRowe)	**	16,490,482
*	Pooled separate accounts	SCV/Integrity	**	4,209,675
				20,700,157
*	General account	Guaranteed Income Fund	**	22,415,541
*		Cash		4
*	Notes receivable from participants	Interest rates range from 4.25% to 6.50%, maturing through September 2028	-	2,712,226
				$ 138,046,856

* Party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments.

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

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Walters & Sklyar LLP

Independent Auditors' Report

To the Administrator of the
AccentCare 401(k) Retirement Savings Plan
Dallas, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of AccentCare 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2019 and 2018 and for the year ended December 31, 2019, that the information provided to the plan administrator by the custodian is complete and accurate.

21031 Ventura Blvd, Suite 401, Woodland Hills, California 91364 Tel: 818-975-2040 Fax: 818-975-2045 www.wscpas.net

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2019 and Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Woodland Hills, California

October 13, 2020

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS:		
Cash	$ 4	$ 83
Investments, participant-directed:		
At contract value:		
General account	22,415,541	15,564,967
Total investments at contract value	22,415,541	15,564,967
At fair value:		
Mutual funds	92,218,928	77,730,088
Pooled separate accounts	20,700,157	-
Total investments at fair value	112,919,085	77,730,088
Total investments, participant-directed	135,334,626	93,295,055
Receivables:		
Employer contributions	161,856	225,999
Participant contributions	1,230,077	-
Notes receivable from participants	2,712,226	2,115,004
Total receivables	4,104,159	2,341,003
Total assets	139,438,789	95,636,141
NET ASSETS AVAILABLE FOR BENEFITS	$ 139,438,789	$ 95,636,141

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	335,748
Dividends	1,668,932
Total investment income	19,924,329
Interest income on notes receivable from participants	124,063
Contributions:	
Employer	2,438,471
Participants	25,600,672
Rollovers	2,585,637
Total contributions	30,624,780
Other income	448,501
Total additions	51,121,673
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	16,512,466
Corrective distributions	42,106
Deemed distributions of notes receivable from participants	42,506
Administrative expenses	871,870
Total deductions	17,468,948
Net change before transfers of assets	33,652,725
TRANSFERS OF ASSETS:	
Transfers to the plan	10,149,923
Total transfers of assets	10,149,923
Net change	43,802,648
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	95,636,141
End of year	$ 139,438,789

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

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the AccentCare 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. More complete information regarding the Plan's provisions may be found in the Plan document.

General

Effective January 1, 2000, AccentCare, Inc. and its subsidiaries (collectively, the Company) established a defined contribution plan under the provisions of Section 401(a) of the Internal Revenue Code (IRC), which includes a qualified cash or deferred arrangement, as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company.

An employee who has completed one month of service, and is at least 18 years old if a union employee, or is at least 21 years old if a non-union employee, is eligible to participate in the Plan. Employees can enroll into the Plan once they meet the eligibility requirements.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and the IRC. The Plan was amended at various dates through December 31, 2019 to comply with applicable laws and regulations.

Plan Administration

The Plan is administered by the Company. Prudential Retirement Insurance and Annuity Company (Prudential) is the Plan's custodian, and is responsible for the recordkeeping, custody, and management of the Plan's assets.

Contributions

Participants may elect to defer up to 75% of their compensation as an employee contribution, subject to the Internal Revenue Service (IRS) regulations limitation. Eligible employees are automatically enrolled to defer 4% of their compensation as pre-tax contributions to the Plan. Covered participants may elect not to defer or choose a different percentage of deferral by completing an elective deferral agreement. Participants may also contribute rollovers representing distributions from other qualified defined benefit or defined contribution plans. Plan participants over age 50 may defer catch up contributions, subject to the IRS limitations.

For non-union employees, the Company may elect to make discretionary matching contributions equal to a uniform percentage or dollar amount of the participants' deferrals as determined by the Company each year.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Contributions – Continued

The Company may also elect each year to make discretionary non-elective contributions to the Plan on behalf of non-union employees, which is allocated to the participants' accounts by the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants. Subject to certain exceptions in accordance with the Plan document, participants must be employed on the last day of the Plan year and have completed at least 1,000 hours of service during the Plan year to be eligible to share in employer contributions. During the year ended December 31, 2019, except for corrective qualified non-elective contribution totaling to $6,600, the Company did not elect to make any matching or non-elective contributions to the Plan on behalf of non-union employees.

For union employees, the Plan was amended at various dates to include non-elective contributions at rates ranging from $0.04 to $1.00 per hour worked based on the employee's service location. Total non-elective employer contributions for 2019 amounted to $2,438,471.

Participants direct the investment of their contributions and their share of employer contributions into various investment options offered by the Plan, and they may change their investment elections anytime.

Vesting

Participants are fully vested in their voluntary contributions, as well as any non-elective contributions made by the Company, and the actual earnings thereon. Generally, vesting in the Company's discretionary matching contributions is based on years of continuous service as follows:

Years of Service	Vested Interest
1	33%
2	67%
3	100%

Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) may receive a lump-sum distribution equal to the participant's vested account balance. In addition, hardship distributions are permitted if certain criteria are met.

If the vested account balance is $5,000 or less, the entire balance will be paid out. For mandatory distributions in excess of $1,000, the participant may elect to either directly transfer the vested account balance to an Independent Retirement Account (IRA) or another qualified plan or receive the vested benefits in a lump-sum payment. If no election is made, vested benefits are transferred to a separate IRA established by the Plan.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Forfeited Accounts

Forfeitures are created when participants terminate employment before becoming fully vested in the Company's discretionary matching contributions. Forfeitures are used to offset any expenses associated with the administration of the Plan, or reduce any non-elective or discretionary matching contributions that would otherwise be made by the Company to the Plan. There were no forfeitures used to offset administrative expenses and reduce the Company's non-elective contributions during the year ended December 31, 2019. As of December 31, 2019 and 2018, forfeitures available for future use amounted to $158,769 and $1,250, respectively.

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions (including those rolled over from another qualifying plan) and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses, including custodian fees. 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.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum limited to the lesser of: (1) $50,000 or (2) 50% of the participant's vested account balance. Each note receivable bears a reasonable rate of interest determined by the plan administrator and is repaid on an installment basis through after-tax payroll deductions over a period not to exceed five years or longer, as permitted by the IRC.

Administrative Expenses

Plan participants pay administrative expenses of the Plan through revenue sharing arrangements between the Plan's investment funds and Prudential through an allocation of the Plan's ERISA Account/Budget, and through fees deducted directly from participant accounts, unless the Company elects to pay them.

Revenue sharing fees received by the Plan are credited directly into the Plan's trust accounts, and from there remitted to the Plan's trustee. Fees transferred through the Plan's trust accounts in this manner are reported in the Plan's financial statements as other income and also as administrative expenses. Each participant's account is charged on a per-participant basis for additional recordkeeping and trustee fees, as well as investment advisory fees.

NOTE 1 - DESCRIPTION OF PLAN – CONTINUED

Administrative Expenses – Continued

For the year ended December 31, 2019, the majority of expenses of the Plan were paid with Plan assets, of which $386,127 were paid by funds from revenue sharing arrangements. Remaining funds from revenue, if any, are either allocated to participant accounts or are used to pay for expenses after year end.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of additions and deductions during the reporting period. The most important of these estimates and assumptions relate to fair value measurements of the Plan's investments. These and other estimates and assumptions are based on the best available information but actual results could be materially different from those estimates.

Risks and Uncertainties

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

Valuation of Investments

Plan assets invested in mutual funds are stated at fair value based upon quoted market prices (mutual funds are valued at the closing price reported on the active market on which the individual securities are traded), and are classified in Level 1 of the fair value hierarchy.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Valuation of Investments – Continued

Plan assets invested in pooled separate accounts are stated at fair, which is determined based on the fair value of the underlying mutual funds. Pooled separate accounts have the characteristics of a structure similar to a mutual fund; therefore, as clarified by Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2015-10, *Technical Corrections and Improvements*, its value is considered readily determinable as each account publishes a daily price at the end of each day. There are no imposed redemption or liquidation restrictions on participants, and the Plan has no further contractual obligations to further invest in these accounts. As such, investments in pooled separate accounts are classified in Level 2 of the fair value hierarchy.

The Plan's investments in the Guaranteed Income Fund with Prudential (the Prudential Fund) is considered to be fully-benefit responsive and is required to be reported at contract value because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less withdrawals and expenses.

Investment Contract with Insurance Company

The Plan has a group annuity insurance contract with Prudential that invests contributions in the Prudential Fund. The terms of the investment contract require all permitted participant-initiated transactions with the Plan to occur at contract value with no conditions, limits, or restrictions.

Prudential maintains the contributions in a general fund account, to which it adds interest at the guaranteed contract rate. When establishing interest crediting rates, Prudential considers many factors, including current economic and market conditions, the general interest rate environment and both the expected and actual experience of a reference portfolio within the issuer's general account. Interest crediting rates are reviewed on a semi-annual basis for resetting. The minimum crediting rate under the contract is 1.50%.

There are generally no events that could limit the ability of the Plan to transact at contract value. Additionally, there are no events that allow the issuer to terminate the contract and require the Plan to settle at an amount other than the contract value.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Recognition of Income

Sales and purchases are accounted for on a trade-date basis, and interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Net Change in Fair Value of Investments

The net change in fair value of investments includes realized and unrealized gains and losses on investments bought and sold or held during the year.

Notes Receivable from Participants

Notes receivable from participants are reported at the unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned.

Benefit Payments

Benefit payments to participants are recorded when paid.

Recent Accounting Pronouncements

In August 2018, the FASB issued ASU No. 2018-13, *Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies certain disclosure requirements of FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurement*. ASU 2018-13 removes the requirements to disclose the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing of level transfers, the valuation processes for Level 3 fair value measurements, and the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. The guidance also requires entities that calculate net asset value to disclose the timing of liquidation. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019 with certain retrospective applications. Early adoption is permitted. The Plan is currently evaluating the impact that this guidance will have on its financial statements.

The Plan reviewed all other newly-issued accounting pronouncements and concluded that they are either not applicable to its operations or that no material effect is expected on its financial statements as a result of future adoption.

Subsequent Events

The Plan evaluated for disclosure subsequent events through the report issuance date and determined that other than disclosed below, no such events were identified.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES – CONTINUED

Subsequent Events – Continued

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic. As a result of COVID-19, the current fair value of the Plan's investments may be materially different from the amounts presented on the statement of net assets available for benefits as of December 31, 2019.

On March 27, 2020, in response to the COVID-19 pandemic, the U.S. Congress enacted the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which among other things, includes provisions that impact retirement plan rules for 2020. As provided in the CARES Act, plan administrator has elected to allow qualified individuals impacted by the virus to withdraw up to $50,000 from their retirement accounts without penalty regardless of their age, as well as allowing for the delayed payments of outstanding loans for up to one year.

NOTE 3 - TAX STATUS

The Company has adopted Prudential's Defined Contribution Prototype Plan and Trust that received its latest favorable opinion letter from the IRS dated April 29, 2014, which stated that the form of the underlying prototype plan is qualified under Section 401 of the IRC for use by employers for the benefit of their employees. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualified status. The plan administrator believes that, except as disclosed in Note 8 and Note 10, the Plan operates in accordance with applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

In accordance with GAAP, the Plan management is required to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019, there were no uncertain positions taken or expected to be taken. As a result, the Plan has recognized no interest or penalties related to uncertain tax positions.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to tax examinations for years prior to 2016.

NOTE 4 - PLAN TERMINATION AND AMENDMENT

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions at any time and to amend or terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested for any portion of their accounts not fully vested previously.

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian of the Plan has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2019 and 2018, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, as well as the related investment activity reflected in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2019.

Completeness and accuracy of investments certified by the custodian of the Plan is as follows at December 31:

	2019	2018
Investments:		
General account	$ 22,415,541	$ 15,564,967
Mutual funds	$ 92,218,928	$ 77,730,088
Pooled separate accounts	$ 20,700,157	$ -

Completeness and accuracy of related investment activity certified by the custodian of the Plan is as follows for the year ended December 31, 2019:

Investment income:	
Net change in fair value of investments	$ 17,919,649
Interest	$ 335,748
Dividends	$ 1,668,932

NOTE 6 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date (an exit price).

NOTE 6 - FAIR VALUE MEASUREMENTS – CONINUED

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one level to another. In such instances, the transfer is reported at the end of the reporting period. There have been no changes in the valuation methodologies used at December 31, 2019 and 2018 to value the Plan's assets at fair value, and there were no significant transfers in or out of Levels 1, 2, or 3.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis:

	Fair Value Measurement at December 31, 2019 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 92,218,928	$ 92,218,928	$ -	$ -
Pooled separate accounts	20,700,157	-	20,700,157	-
Total investments at fair value	$ 112,919,085	$ 92,218,928	$ 20,700,157	$ -

	Fair Value Measurement at December 31, 2018 Using Input Type			
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 77,730,088	$ 77,730,088	$ -	$ -
Pooled separate accounts	-	-	-	-
Total investments at fair value	$ 77,730,088	$ 77,730,088	$ -	$ -

During 2019, the Plan's investments measured at fair value (including dividends, gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $19,588,581.

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Prudential, the custodian, as defined by the Plan. Therefore, these transactions qualify as party-in-interest and are denoted as such on the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019. However, these party-in-interest transactions are exempt pursuant to applicable ERISA regulations.

NOTE 8 - DELINQUENT CONTRIBUTIONS

During the year ended December 31, 2019, certain participant contributions in the aggregate amount of $2,011,936 were not remitted to the Plan within the time frame required by the Department of Labor, under the plan assets rules. Deposits of these contributions have been made as of December 31, 2019, and the Plan will also be reimbursed for lost investment income, if any.

NOTE 9 - TRANSFER OF ASSETS

During the year ended December 31, 2019, Doctor's Choice Retirement Plan (Doctor's Choice) and FMS, Inc. 401k Plan (FMS), retirement plans sponsored by subsidiaries of AccentCare, Inc., were merged into the Plan. Doctor's Choice and FMS plan assets in the total amount of $10,149,923, including notes receivable from participants amounting to $328,772, were transferred into the Plan.

NOTE 10 - YEAR END COMPLIANCE

The Plan failed to pass certain required nondiscrimination test for the 2019 Plan year. In order to correct such testing failure, federal law generally requires that corrective action be completed no later than the end of the following year to avoid plan disqualification. In April 2020, the Company made the corrective qualified non-elective contribution totaling to $675.

Considering the remedial actions taken pursuant to the provisions of the Plan document, management believes that the failed nondiscrimination testing will not affect the tax-exempt status of the Plan.

NOTE 11 - RECONCILIATION OF THE FINANCIAL STATEMENTS TO THE FORM 5500

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

	2019	2018
Net assets available for benefits per the financial statements	$ 139,438,789	$ 95,636,141
Less: Employer contributions receivable	(161,856)	(225,999)
Less: Participant contributions receivable	(1,230,077)	-
Net assets available for benefits per the Form 5500	$ 138,046,856	$ 95,410,142

The following is a reconciliation of net income per the financial statements to the Form 5500 for the year ended December 31, 2019:

Net income per the financial statements	$ 33,652,725
Add: Employer contributions receivable at December 31, 2018	225,999
Less: Employer contributions receivable at December 31, 2019	(161,856)
Less: Participant contributions receivable at December 31, 2019	(1,230,077)
Net income per the Form 5500	$ 32,486,791

EIN: 33-0848300
PN: 001

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4a –

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitutes Non-exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 2,011,936	$ -	$ 2,011,936	$ -	$ -

ACCENTCARE 401(k) RETIREMENT SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

AS OF DECEMBER 31, 2019

(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
	Mutual fund	Templeton Global Bond Fund A	**	$ 6,839,155
	Mutual fund	Hartford MidCap Fund CL Y	**	4,503,807
	Mutual fund	Davis Real Estate Fund Y	**	4,928,142
	Mutual fund	BNY Mellon Nat Resources	**	5,742,000
	Mutual fund	Invesco Opp Dev Mkt Cl Y	**	6,146,217
	Mutual fund	Invesco Opp Intl Mid R6	**	165,503
	Mutual fund	AB Small Cap Growth I	**	5,216,239
	Mutual fund	PIMCO Real Return Fund Inst	**	18,630
	Mutual fund	PIMCO Income Fund Inst	**	241,470
	Mutual fund	PGIM Total Return Bond Z	**	15,140,882
	Mutual fund	Frank Equ Income Fd A	**	15,999,695
	Mutual fund	American Funds Europacific Growth R5	**	18,413,829
	Mutual fund	Vanguard Total Stock Admiral	**	275,246
	Mutual fund	Vanguard Mid Cap Index Fd	**	577,267
	Mutual fund	Vanguard Intermed Term	**	343,309
	Mutual fund	JHancock Disciplined Value Mid Cap R6	**	5,074,664
	Mutual fund	Van Small Cap Index Admir	**	516,898
	Mutual fund	Vanguard 500 Index Admiral	**	2,075,975
				92,218,928
*	Pooled separate accounts	Large Cp Growth I (TRowe)	**	16,490,482
*	Pooled separate accounts	SCV/Integrity	**	4,209,675
				20,700,157
*	General account	Guaranteed Income Fund	**	22,415,541
*		Cash		4
*	Notes receivable from participants	Interest rates range from 4.25% to 6.50%, maturing through September 2028	-	2,712,226
				$ 138,046,856

* Party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments.