

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
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Part I	Annual Report Identification Information For calendar plan year 2019 or fiscal plan year beginning <u>01/01/2019</u> and ending <u>12/31/2019</u>
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 <u>ABSOLUTE CARE LLC 401(K) PROFIT SHARING PLAN & TRUST</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
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) <u>ABSOLUTE CARE LLC</u> <u>4618 SAWMILL ROAD</u> <u>COLUMBUS, OH 43220</u>	1c Effective date of plan <u>01/01/2006</u>	2b Employer Identification Number (EIN) <u>31-1657601</u>	2c Plan Sponsor's telephone number <u>614-846-8053</u>
		2d Business code (see instructions) <u>624100</u>	

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.	<u>10/15/2020</u>	<u>MARK KING</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2019)
v. 190130

3a Plan administrator's name and address ☒ 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	5 148
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 129 6a(2) 113 6b 0 6c 29 6d 142 6e 0 6f 142 6g 94 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

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

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **0** **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	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 ABSOLUTE CARE LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ABSOLUTE CARE LLC	D Employer Identification Number (EIN) 31-1657601	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PAYCHEX SECURITIES CORPORATION	225 KENNETH DRIVE ROCHESTER, NY 14623
16-1486352	

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

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

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

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

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

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 ABSOLUTE CARE LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ABSOLUTE CARE LLC	D Employer Identification Number (EIN) 31-1657601	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	1259
(2) Participant contributions.....	1b(2)	0	4089
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	885	0
(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)	4311	1713
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	303687	198963
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

		(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	308883 206024
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	308883 206024

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	19769
	(B) Participants	2a(1)(B)	60003
	(C) Others (including rollovers)	2a(1)(C)	0
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	79772
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	28
	(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)	178
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	206
(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)	14370
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	14370
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		51236
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		145584

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	239781	
(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)		239781
f Corrective distributions (see instructions)	2f		5200
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	1653	
(3) Investment advisory and management fees	2i(3)	1809	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3462
j Total expenses. Add all expense amounts in column (b) and enter total	2j		248443

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-102859
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b 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: **TOUKAN & COMPANY, CPAS**

(2) EIN: **31-1081751**

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:

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.)

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.)

	Yes	No	Amount
4a	X		4089
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?	X		300000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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.)	X		
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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.		X	
4n		X	

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

A Name of plan <u>ABSOLUTE CARE LLC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ABSOLUTE CARE LLC</u>	D Employer Identification Number (EIN) <u>31-1657601</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>16-1470238</u>		
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

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

Schedule R (Form 5500) 2019
v. 190130

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

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**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 _____

**ABSOLUTE CARE, LLC
401(k) PROFIT SHARING PLAN**

FINANCIAL REPORT

December 31, 2019 and 2018

ABSOLUTE CARE, LLC
401(k) PROFIT SHARING PLAN

Financial Statements
and Supplemental Schedules

Years Ended December 31, 2019 (in Liquidation) and 2018

Table of Contents

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Independent Auditor's Report

Mr. Mark King
Absolute Care, LLC
401(k) Profit Sharing Plan
600 Lakeview Plaza Blvd., Ste. D
Worthington, OH 43085

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Absolute Care, LLC 401(k) Profit Sharing Plan, which comprise the statement 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 years then ended, and the related notes to the financial statements.

As further discussed in Notes 1 and 2 to the financial statements, the management of Absolute Care, LLC, the Plan's sponsor, made a decision to terminate the Plan upon the sale of Absolute Care, LLC and Absolute Care Management, LLC. Accordingly, the Plan has changed its basis of accounting from the accrual basis of accounting used in presenting the 2018 financial statements to the liquidation basis of accounting used in presenting the 2019 financial statements. Our opinion is not modified with respect to this matter.

Management's Responsibility for the Financial Statements

Plan 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or errors.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we are 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 4, which was certified by Mid-Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of and for the years ended December 31, 2019 and 2018, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

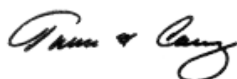
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules as of or for the year ended 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, it is appropriate to and 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 trustee, 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.



Westerville, Ohio
October 15, 2020

Absolute Care, LLC 401(k) Profit Sharing Plan
Statements of Net Assets in Liquidation as of December 31, 2019 and
Statements of Net Assets Available for Plan Benefits as of
December 31, 2018

	2019 (Liquidation Basis)	2018 (Accrual Basis)
Assets		
Investments		
Mutual Funds	\$ 198,963	\$ 304,572
Total Investments	<u>198,963</u>	<u>304,572</u>
Receivables:		
Employer Contribution	4,089	-
Participant Contribution	1,259	-
Note Receivable from Participants	1,713	4,311
Total Receivables	<u>7,061</u>	<u>4,311</u>
Total Assets	206,024	308,883
Liabilities		
Contributions Refundable	<u>-</u>	<u>5,200</u>
Total Liabilities	-	5,200
Net Assets Available For Plan Benefits	<u><u>\$ 206,024</u></u>	<u><u>\$ 303,683</u></u>

See accompanying notes to the financial statements.

Absolute Care, LLC 401(k) Profit Sharing Plan
Statement of Changes in Net Assets in Liquidation for the Year Ended
December 31, 2019 and Statement of Changes in Net Assets Available for
Plan Benefits for the Year Ended December 31, 2018

	2019 (Liquidation Basis)	2018 (Accrual Basis)
Additions (Reductions) to plan assets attributed to:		
Investment Income:		
Net appreciation (depreciation) in fair value of investments	\$ 51,236	\$ (26,634)
Interest and dividend income	14,576	13,837
Total Investment Income	<u>65,812</u>	<u>(12,797)</u>
Contributions		
Employer's contributions	19,769	9,662
Participant contributions	60,003	41,587
Total Contributions	<u>79,772</u>	<u>51,249</u>
 Total additions	 145,584	 38,452
Deductions from plan assets attributed to:		
Distributions paid or payable to participants	239,781	46,826
Administrative fees	3,462	3,828
Total deductions	<u>243,243</u>	<u>50,654</u>
 Net Increase (Decrease)	 (97,659)	 (12,202)
Net Assets		
Beginning of Year	303,683	315,885
End of Year	<u>\$ 206,024</u>	<u>\$ 303,683</u>

See accompanying notes to the financial statements.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Absolute Care, LLC 401(k) Profit Sharing Plan ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Absolute Care, LLC and Absolute Care Management, LLC ("Companies") that have completed one year of service, 1,000 service hours, and has attained age 21. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRAA), the Pension Protection Act of 2006 (PPA), the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART), and the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA). The assets of the Plan are maintained in a trust fund for which Mid-Atlantic Trust Company is the current trustee. The Plan was originally adopted as of January 1, 2006 and last restated as of October 23, 2019. The October 2019 restatement implemented 100% participant vesting in the Company's contribution portion of their accounts plus actual earnings thereon, see Plan Termination.

Plan Termination

In October 2019, Absolute Care, LLC and Absolute Care Management, LLC announced the sale of the Companies to a third party. The sale was completed in November 2019. Per the terms of the sale agreement, the Companies adopted a resolution effective October 14, 2019 to terminate the Plan. Effective with the Plan's termination, all participants with an account balance remaining in the Plan became fully vested in all contribution sources, regardless of status or years of vested service. The Plan's termination also ceased employee and employer contributions in the Plan and ceased new participant notes receivable from the Plan. The Plan expects the distribution of assets related to the termination of the Plan to be completed as soon as administratively feasible.

Contributions

Prior to the Plan's termination, participants could contribute a discretionary percentage of their compensation each year and separately elect to defer up to 100% of any bonuses paid during the year. Total deferrals for the year could not exceed the amount designated by the Secretary of the Treasury pursuant to the limits on Elective Deferrals under Internal Revenue Code Section 402(q). Participants could also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Prior to July 1, 2018 and the Plan's termination, the Plan allowed for the Companies to elect to make an annual discretionary matching contribution equal to a uniform percentage of salary deferrals. The Companies had the option to disregard salary deferrals made each payroll period that exceeded a certain dollar amount or certain percentage of compensation for such period. No discretionary matching contribution was made for 2018.

Effective July 1, 2018 and prior to the Plan's termination, the Plan made matching company contributions of 50% of the employee contributions up to a maximum of 6% of their eligible compensation. This contribution could be reduced by current and prior year forfeitures as allowed by the plan document, see Forfeitures below.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. Description of Plan (cont.)

Contributions (cont.)

Prior to the Plan's termination, the Companies could also elect to make a discretionary profit-sharing contribution to the Plan. The contribution was allocated among participants eligible to share in the contribution for the Plan Year. The contribution was allocated to participant's accounts in the same proportion that compensation in excess of the Social Security Taxable Wage Base ("excess compensation") bears to the total compensation plus "excess compensation" of all eligible participants. The maximum amount that could be allocated to any one participant is 5.7% of compensation plus "excess compensation". For the years ended December 31, 2019 and 2018, the Companies elected to not make a contribution.

Plan Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Companies. Expenses that are paid by the Companies are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Participant Accounts

The administrator has established and maintains an account for each participant. Each participant's account is credited with their elective deferral contribution, Company match, and share of the Company's discretionary profit-sharing contribution. In addition, each account is charged or credited with the participant's respective share of plan earnings, losses and administrative expenses. Allocations of plan earnings, losses and expenses are based on the respective share of each participant account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Prior to termination, the Plan provided for each participant the ability to direct the investment of all deferral, matching, and profit-sharing contributions into various options including various mutual funds and a money market fund offered by the Plan.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Prior to the Plan's termination, vesting in the Company's contribution portion of their accounts plus actual earnings thereon was based on years of continuous service. A participant was 20% vested each year and became fully vested after five years of credited service. Due to the Plan's termination and effective October 23, 2019, the Plan was restated to provide that all participants with an account balance remaining in the Plan became fully vested in all contribution sources, regardless of status or years of vested services.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. Description of Plan (cont.)

Notes Receivable from Participants

Prior to the Plan's termination, participants could borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans were secured by the balance in the participant's account and bore interest at 1 percent above prime rate. The maximum repayment period was five years which could be extended for a reasonably longer period if the loan were used to acquire a principal residence. Principal and interest were paid ratably through bi-weekly payroll deductions. If the loan was not repaid, it will automatically be treated as a distribution to the participant. Effective October 23, 2019, the plan ceased new participant notes receivable from the Plan.

Payment of Benefits

Upon termination of employment service due to death, disability, retirement, voluntary or involuntary termination; a participant will receive a single lump-sum payment in an amount equal to the value of the participant's vested interest in his or her account.

Forfeitures

Forfeited balances of terminated participants can be used to reduce future Plan Sponsor contributions, pay Plan administrative expenses or allocated to eligible participants of the Plan.

At December 31, 2019 and 2018 the amounts forfeited and unallocated assets were \$0 and \$212, respectively. During 2019 and 2018, \$293 and \$0, respectively, of forfeited amounts were allocated to eligible participants of the Plan. During 2019 and 2018, no forfeited amounts were used to reduce the Plan Sponsor's contributions or pay expenses.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Certain prior period disclosures have been revised to conform to current year's presentation. Effective October 14, 2019, the Companies adopted a resolution to terminate the Plan. As a result, the Plan's financial statements as of December 31, 2019 and for the period October 14, 2019 through December 31, 2019 have been prepared on the liquidation basis, in accordance with U.S. GAAP. This basis of accounting is considered appropriate when, among other things, liquidation of an entity is probable, and the net realizable value of assets are reasonably determinable. Under the liquidation basis of accounting, assets are stated at their estimated net realized cash value and liabilities are stated at their anticipated settlement amounts. The estimated net realizable cash value for investments as of December 31, 2019 would be fair value. There were no material changes to the 2019 financial statements as a result of the change under the liquidation basis of accounting.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies (cont.)

Use of Estimates

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

Investment Valuation and Fair Value Measurements

Plan investments are carried at fair value on an annual recurring basis, see Note 3. Interest and dividend income are recorded as earned. Plan purchases and sales of securities are recorded on a trade date basis.

In September 2006, the Financial Accounting Standards Board (FASB) issued FASB ASC 820-10 (formerly SFAS No. 157 “Fair Value Measurements”) in order to establish a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles (GAAP) that is intended to result in increased consistency and comparability in fair value measurements. FASB ASC 820-10 also expands disclosures about fair value measurements. FASB ASC 820-10 applies whenever other authoritative literature requires (or permits) certain assets or liabilities to be measured at fair value but does not expand the use of fair value. FASB ASC 820-10 was originally effective for financial statements issued for fiscal years beginning after November 15, 2007.

In May 2015, the FASB issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, which exempts investments measured using the net asset value (NAV) practical expedient in ASC 820, *Fair Value Measurement*, from categorization within the fair value hierarchy. The guidance amends FASB 820-10 and requires retrospective application. For all non-public entities, the guidance is effective for fiscal years, and interim periods within those years, beginning after December 15, 2016. As permitted, plan management adopted this FASB prior to 2016.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures and provides for a measurement-date practical expedient. All parts were effective for fiscal years beginning after December 15, 2015. Plan management adopted Parts I and II in 2016. Part III is not applicable to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when they are incurred. No allowance for credit losses are recorded as of December 31, 2019 and 2018. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. Effective October 23, 2019, the Plan ceased new participant notes receivable from the Plan.

Payments of Benefits

Benefits are recorded when paid.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

3. Fair Value Measurements

Effective January 1, 2008, the Plan adopted FASB ASC 820-10 (formerly Statement of Financial Accounting Standards No. 157, *Fair Value Measurements*), which provides a framework for measuring fair value under GAAP. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820-10 are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 inputs are unobservable inputs for the asset or liability for which there is little, if any, market activity at measurement date. Unobservable inputs reflect the Plan's own assumptions about what market participants would use to price the asset or liability. The inputs are developed based on the best information available in the circumstances, which might include the Plan's own financial data such as internally developed pricing models, discounted cash flow methodologies, as well as instruments for which the fair value determination requires significant management judgment.

Under the Fair Value Measurements Topic of the FASB Accounting Standards Codification, the Plan bases its fair value on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. It is the Plan's policy to maximize the use of observable inputs and minimize the use of unobservable inputs when developing fair value measurements, in accordance with the fair value hierarchy.

The following is a description of the valuation methodologies used for assets measured at fair value. Valuation methodologies utilized to determine fair value are consistently applied.

Mutual Funds: Valued at the quoted market value of shares held by the Plan at year.

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

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

3. Fair Value Measurements (cont.)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018:

Assets at Fair Value as of December 31, 2019

	Level 1	Level 2	Level 3	Total
Mutual Funds	\$198,963	-	-	\$198,963
Total assets at fair value	<u>\$198,963</u>	<u>-</u>	<u>-</u>	<u>\$198,963</u>

Assets at Fair Value as of December 31, 2018

	Level 1	Level 2	Level 3	Total
Mutual Funds	\$304,572	-	-	\$304,572
Total assets at fair value	<u>\$304,572</u>	<u>-</u>	<u>-</u>	<u>\$304,572</u>

4. Information Supplied by Trustee

All information included in the accompanying financial statements, except information concerning employer and employee contributions and receivables, benefit payments, and administrative expenses is unaudited and has been prepared by or summarized from reports prepared by the current trustee, Mid-Atlantic Trust Company, and furnished to the plan administrator. The plan administrator has obtained certification from the trustee that such information is complete and accurate.

5. Tax Status

The Plan has adopted a non-standardized form of a prototype plan sponsored by Paychex, Inc. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan adopted the prototype plan effective January 1, 2016. The Plan obtained its latest determination letter on April 10, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Sponsor believes the Plan is being operated in compliance with applicable requirements of the Code and, therefore, believe that the Plan, as amended, is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan does file an annual report (Form 5500) in the U.S. federal jurisdiction. The plan administrator believes it is no longer subject to U.S. federal income tax examinations for years before 2016.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

6. Related-Party and Party-In-Interest Transactions

Paychex, Inc. provides third party administrator and recordkeeping services to the Plan pursuant to a Retirement Services Agreement between the Company and Paychex, Inc. Fees paid by the Plan to Paychex, Inc. for administrative and recordkeeping services amount to \$2,674 for 2019 and \$2,269 for 2018.

Mid-Atlantic Trust Company provides certain custodial and administrative services to the Plan pursuant to a Custodial Agreement (ERISA) and a Directed Trustee Agreement (“Agreements”) between the Company and Mid-Atlantic Trust Company. Mid-Atlantic Trust Company receives revenue from mutual fund service providers for services Mid-Atlantic Trust Company provides to the funds. This revenue is used to offset certain amounts owed to Mid-Atlantic Trust Company for its services to the Plan.

If the revenue received by Mid-Atlantic Trust Company from such mutual fund service providers exceeds the amount owed under the Agreements, Mid-Atlantic Trust Company remits the excess to the Plan’s trust on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. During 2019 and 2018 there were no excess amounts. The Plan or Plan Sponsor may make a payment to Mid-Atlantic Trust Company for expenses not covered by revenue sharing. During 2019 and 2018, these payments totaled \$788 and \$1,559, respectively

7. Risks and Uncertainties

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

On March 11, 2020, the World Health Organization characterized coronavirus (COVID-19) as a pandemic, and on March 13, the President of the United States declared a national emergency related to the disease. In addition to the President’s declaration, state and local authorities have recommended social distancing and have imposed quarantine and isolation measures on large portions of the population, including mandatory business closures. These measures are designed to protect the overall public health, however, are expected to have material adverse impacts on domestic and foreign economies and may result in the United States entering a period of recession.

As a result of COVID-19, there has been heightened market risk and volatility associated with the pandemic, and this could materially affect participants’ account balances and the amounts reported in the statements of net assets in liquidation and the statements of changes in net assets in liquidation as mentioned above. Because of the uncertainty of the markets during this time, Plan management is unable to estimate the total impact the pandemic will have.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

8. Reconciliation of Financial Statement to Form 5500

As of December 31, 2019, there are no differences between the net assets available for benefits per the financial statements and the Form 5500. The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2018 to Form 5500:

	2018
Net assets available for benefits per the financial statement	<u>\$ 303,683</u>
Corrective distributions not accrued	<u>5,200</u>
Net assets available for benefits per the Form 5500	<u><u>\$ 308,883</u></u>

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

Net decrease in net assets per the financial statement	<\$ 97,659>
Less: Corrective distributions not accrued	<u><5,200></u>
Net loss per the Form 5500	<u><u><\$ 102,859></u></u>

9. Subsequent Events

Subsequent events were evaluated through October 15, 2020, the date the financial statements were available to be issued. As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which have resulted in significant volatility in the investment markets, resulting in substantial declines in the value of investments. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

Due to the Plan's termination, the required sections of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), which laws impact employee benefit plans in a variety of ways, have been implemented as applicable but none of the optional provisions will be adopted by the Plan.

**ABSOLUTE CARE, LLC
401(k) PROFIT SHARING PLAN**

SUPPLEMENTAL SCHEDULES
YEAR ENDED DECEMBER 31, 2019

Absolute Care, LLC 401(k) Profit Sharing Plan
(EIN 31-1657601)
Plan #001
Supplemental Schedules

Schedule I - (Schedule H, line 4i) Schedule of Assets Held at End of Plan Year 2019

(a)	Identity of Issue (b)	Investment (c)	Cost (d)	Current Value (e)
Money Market Accounts				
	JPMorgan Federal Money Market Fund	Money Market Fund	\$ 6	\$ 6
Mutual Funds				
	T Rowe Price Blue Chip Growth Fund	Registered Investment Company	\$ 284	\$ 284
	Vanguard Mid-Cap Value Index Fund	Registered Investment Company	230	230
	Vanguard Small-Cap Index Fund	Registered Investment Company	226	226
	Vanguard 500 Index Fund	Registered Investment Company	235	235
	BlackRock High Yield Bond Portfolio	Registered Investment Company	164	164
	American Funds 2010 Target Date Retirement Fund	Registered Investment Company	201	201
	American Funds 2015 Target Date Retirement Fund	Registered Investment Company	261	261
	American Funds 2025 Target Date Retirement Fund	Registered Investment Company	38,877	38,877
	American Funds 2030 Target Date Retirement Fund	Registered Investment Company	4,915	4,915
	American Funds 2035 Target Date Retirement Fund	Registered Investment Company	39,720	39,720
	American Funds 2040 Target Date Retirement Fund	Registered Investment Company	14,482	14,482
	American Funds 2045 Target Date Retirement Fund	Registered Investment Company	77,074	77,074
	American Funds 2050 Target Date Retirement Fund	Registered Investment Company	19,287	19,287
	American Funds 2055 Target Date Retirement Fund	Registered Investment Company	2,999	2,999
	American Funds 2060 Target Date Retirement Fund	Registered Investment Company	2	2
			\$ 198,957	\$ 198,957
Participant Loans				
		5-6.5%	-	\$ 1,713

Schedule II - (Schedule H, Part IV, line 4a) Schedule of Delinquent Participant Contributions

	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Participant Contributions Transferred Late to Plan for year ended 12/31/2019		4,089		

Schedule II - (Schedule H, line 4i) Assets Acquired and Disposed of Within the Plan Year

Identity of Issue (a)	Description of Investment (b)	Cost of Acquisitions (c)	Proceeds of Dispositions (d)
None			

Schedule III - Party in Interest Transaction

No nonexempt transactions were entered into by the Plan with persons defined as Party-in-interest within the Plan year.

Schedule IV - Obligations in Default

No loans were in default as of the close of the end of the Plan year.

**Absolute Care, LLC 401(k) Profit Sharing Plan
(EIN 31-1657601)
Plan #001
Supplemental Schedules**

Schedule V - Leases in Default

No leases were in default as of the close of the end of the Plan year.

Schedule VI - (Schedule H, line 4j) Schedule of Reportable Transactions

Single Transactions in excess of 5% of plan assets:

None

**(a) Identity of
Party Involved (b) Description of Asset**

None

Series of Transactions with a single person

None

Series of Transactions in excess of 5% of plan assets:

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred	(g) Cost of Asset	(h) Value on Trans Date	(i) Net gain or (loss)
Mid-Atlantic Trust	American Funds 2025 Target Date Retirement Fund	28,856	-	-	-	28,856	28,856	-
Mid-Atlantic Trust	American Funds 2025 Target Date Retirement Fund	-	34,556	-	-	30,848	30,848	3,708
Mid-Atlantic Trust	American Funds 2040 Target Date Retirement Fund	8,809	-	-	-	8,809	8,809	-
Mid-Atlantic Trust	American Funds 2040 Target Date Retirement Fund	-	12,701	-	-	10,918	10,918	1,783
Mid-Atlantic Trust	American Funds 2045 Target Date Retirement Fund	8,867	-	-	-	8,867	8,867	-
Mid-Atlantic Trust	American Funds 2045 Target Date Retirement Fund	-	11,672	-	-	9,985	9,985	1,687

**ABSOLUTE CARE, LLC
401(k) PROFIT SHARING PLAN**

FINANCIAL REPORT

December 31, 2019 and 2018

ABSOLUTE CARE, LLC
401(k) PROFIT SHARING PLAN

Financial Statements
and Supplemental Schedules

Years Ended December 31, 2019 (in Liquidation) and 2018

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

An Independent Member of the
plante moran
ALLIANCE

Independent Auditor's Report

Mr. Mark King
Absolute Care, LLC
401(k) Profit Sharing Plan
600 Lakeview Plaza Blvd., Ste. D
Worthington, OH 43085

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Absolute Care, LLC 401(k) Profit Sharing Plan, which comprise the statement 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 years then ended, and the related notes to the financial statements.

As further discussed in Notes 1 and 2 to the financial statements, the management of Absolute Care, LLC, the Plan's sponsor, made a decision to terminate the Plan upon the sale of Absolute Care, LLC and Absolute Care Management, LLC. Accordingly, the Plan has changed its basis of accounting from the accrual basis of accounting used in presenting the 2018 financial statements to the liquidation basis of accounting used in presenting the 2019 financial statements. Our opinion is not modified with respect to this matter.

Management's Responsibility for the Financial Statements

Plan 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or errors.

Auditor's Responsibility

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

"GOING BEYOND THE NUMBERS"

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 4, which was certified by Mid-Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of and for the years ended December 31, 2019 and 2018, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

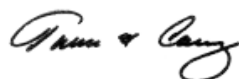
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules as of or for the year ended 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, it is appropriate to and 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 trustee, 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.



Westerville, Ohio
October 15, 2020

Absolute Care, LLC 401(k) Profit Sharing Plan
Statements of Net Assets in Liquidation as of December 31, 2019 and
Statements of Net Assets Available for Plan Benefits as of
December 31, 2018

	2019 (Liquidation Basis)	2018 (Accrual Basis)
Assets		
Investments		
Mutual Funds	\$ 198,963	\$ 304,572
Total Investments	<u>198,963</u>	<u>304,572</u>
Receivables:		
Employer Contribution	4,089	-
Participant Contribution	1,259	-
Note Receivable from Participants	1,713	4,311
Total Receivables	<u>7,061</u>	<u>4,311</u>
Total Assets	206,024	308,883
Liabilities		
Contributions Refundable	<u>-</u>	<u>5,200</u>
Total Liabilities	-	5,200
Net Assets Available For Plan Benefits	<u><u>\$ 206,024</u></u>	<u><u>\$ 303,683</u></u>

See accompanying notes to the financial statements.

Absolute Care, LLC 401(k) Profit Sharing Plan
Statement of Changes in Net Assets in Liquidation for the Year Ended
December 31, 2019 and Statement of Changes in Net Assets Available for
Plan Benefits for the Year Ended December 31, 2018

	2019 (Liquidation Basis)	2018 (Accrual Basis)
Additions (Reductions) to plan assets attributed to:		
Investment Income:		
Net appreciation (depreciation) in fair value of investments	\$ 51,236	\$ (26,634)
Interest and dividend income	14,576	13,837
Total Investment Income	65,812	(12,797)
Contributions		
Employer's contributions	19,769	9,662
Participant contributions	60,003	41,587
Total Contributions	79,772	51,249
 Total additions	 145,584	 38,452
Deductions from plan assets attributed to:		
Distributions paid or payable to participants	239,781	46,826
Administrative fees	3,462	3,828
Total deductions	243,243	50,654
 Net Increase (Decrease)	 (97,659)	 (12,202)
Net Assets		
Beginning of Year	303,683	315,885
End of Year	\$ 206,024	\$ 303,683

See accompanying notes to the financial statements.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Absolute Care, LLC 401(k) Profit Sharing Plan ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Absolute Care, LLC and Absolute Care Management, LLC ("Companies") that have completed one year of service, 1,000 service hours, and has attained age 21. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRAA), the Pension Protection Act of 2006 (PPA), the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART), and the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA). The assets of the Plan are maintained in a trust fund for which Mid-Atlantic Trust Company is the current trustee. The Plan was originally adopted as of January 1, 2006 and last restated as of October 23, 2019. The October 2019 restatement implemented 100% participant vesting in the Company's contribution portion of their accounts plus actual earnings thereon, see Plan Termination.

Plan Termination

In October 2019, Absolute Care, LLC and Absolute Care Management, LLC announced the sale of the Companies to a third party. The sale was completed in November 2019. Per the terms of the sale agreement, the Companies adopted a resolution effective October 14, 2019 to terminate the Plan. Effective with the Plan's termination, all participants with an account balance remaining in the Plan became fully vested in all contribution sources, regardless of status or years of vested service. The Plan's termination also ceased employee and employer contributions in the Plan and ceased new participant notes receivable from the Plan. The Plan expects the distribution of assets related to the termination of the Plan to be completed as soon as administratively feasible.

Contributions

Prior to the Plan's termination, participants could contribute a discretionary percentage of their compensation each year and separately elect to defer up to 100% of any bonuses paid during the year. Total deferrals for the year could not exceed the amount designated by the Secretary of the Treasury pursuant to the limits on Elective Deferrals under Internal Revenue Code Section 402(q). Participants could also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Prior to July 1, 2018 and the Plan's termination, the Plan allowed for the Companies to elect to make an annual discretionary matching contribution equal to a uniform percentage of salary deferrals. The Companies had the option to disregard salary deferrals made each payroll period that exceeded a certain dollar amount or certain percentage of compensation for such period. No discretionary matching contribution was made for 2018.

Effective July 1, 2018 and prior to the Plan's termination, the Plan made matching company contributions of 50% of the employee contributions up to a maximum of 6% of their eligible compensation. This contribution could be reduced by current and prior year forfeitures as allowed by the plan document, see Forfeitures below.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. Description of Plan (cont.)

Contributions (cont.)

Prior to the Plan's termination, the Companies could also elect to make a discretionary profit-sharing contribution to the Plan. The contribution was allocated among participants eligible to share in the contribution for the Plan Year. The contribution was allocated to participant's accounts in the same proportion that compensation in excess of the Social Security Taxable Wage Base ("excess compensation") bears to the total compensation plus "excess compensation" of all eligible participants. The maximum amount that could be allocated to any one participant is 5.7% of compensation plus "excess compensation". For the years ended December 31, 2019 and 2018, the Companies elected to not make a contribution.

Plan Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Companies. Expenses that are paid by the Companies are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Participant Accounts

The administrator has established and maintains an account for each participant. Each participant's account is credited with their elective deferral contribution, Company match, and share of the Company's discretionary profit-sharing contribution. In addition, each account is charged or credited with the participant's respective share of plan earnings, losses and administrative expenses. Allocations of plan earnings, losses and expenses are based on the respective share of each participant account balances, as defined in the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Prior to termination, the Plan provided for each participant the ability to direct the investment of all deferral, matching, and profit-sharing contributions into various options including various mutual funds and a money market fund offered by the Plan.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Prior to the Plan's termination, vesting in the Company's contribution portion of their accounts plus actual earnings thereon was based on years of continuous service. A participant was 20% vested each year and became fully vested after five years of credited service. Due to the Plan's termination and effective October 23, 2019, the Plan was restated to provide that all participants with an account balance remaining in the Plan became fully vested in all contribution sources, regardless of status or years of vested services.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

1. Description of Plan (cont.)

Notes Receivable from Participants

Prior to the Plan's termination, participants could borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans were secured by the balance in the participant's account and bore interest at 1 percent above prime rate. The maximum repayment period was five years which could be extended for a reasonably longer period if the loan were used to acquire a principal residence. Principal and interest were paid ratably through bi-weekly payroll deductions. If the loan was not repaid, it will automatically be treated as a distribution to the participant. Effective October 23, 2019, the plan ceased new participant notes receivable from the Plan.

Payment of Benefits

Upon termination of employment service due to death, disability, retirement, voluntary or involuntary termination; a participant will receive a single lump-sum payment in an amount equal to the value of the participant's vested interest in his or her account.

Forfeitures

Forfeited balances of terminated participants can be used to reduce future Plan Sponsor contributions, pay Plan administrative expenses or allocated to eligible participants of the Plan.

At December 31, 2019 and 2018 the amounts forfeited and unallocated assets were \$0 and \$212, respectively. During 2019 and 2018, \$293 and \$0, respectively, of forfeited amounts were allocated to eligible participants of the Plan. During 2019 and 2018, no forfeited amounts were used to reduce the Plan Sponsor's contributions or pay expenses.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Certain prior period disclosures have been revised to conform to current year's presentation. Effective October 14, 2019, the Companies adopted a resolution to terminate the Plan. As a result, the Plan's financial statements as of December 31, 2019 and for the period October 14, 2019 through December 31, 2019 have been prepared on the liquidation basis, in accordance with U.S. GAAP. This basis of accounting is considered appropriate when, among other things, liquidation of an entity is probable, and the net realizable value of assets are reasonably determinable. Under the liquidation basis of accounting, assets are stated at their estimated net realized cash value and liabilities are stated at their anticipated settlement amounts. The estimated net realizable cash value for investments as of December 31, 2019 would be fair value. There were no material changes to the 2019 financial statements as a result of the change under the liquidation basis of accounting.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies (cont.)

Use of Estimates

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

Investment Valuation and Fair Value Measurements

Plan investments are carried at fair value on an annual recurring basis, see Note 3. Interest and dividend income are recorded as earned. Plan purchases and sales of securities are recorded on a trade date basis.

In September 2006, the Financial Accounting Standards Board (FASB) issued FASB ASC 820-10 (formerly SFAS No. 157 “Fair Value Measurements”) in order to establish a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles (GAAP) that is intended to result in increased consistency and comparability in fair value measurements. FASB ASC 820-10 also expands disclosures about fair value measurements. FASB ASC 820-10 applies whenever other authoritative literature requires (or permits) certain assets or liabilities to be measured at fair value but does not expand the use of fair value. FASB ASC 820-10 was originally effective for financial statements issued for fiscal years beginning after November 15, 2007.

In May 2015, the FASB issued ASU 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, which exempts investments measured using the net asset value (NAV) practical expedient in ASC 820, *Fair Value Measurement*, from categorization within the fair value hierarchy. The guidance amends FASB 820-10 and requires retrospective application. For all non-public entities, the guidance is effective for fiscal years, and interim periods within those years, beginning after December 15, 2016. As permitted, plan management adopted this FASB prior to 2016.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures and provides for a measurement-date practical expedient. All parts were effective for fiscal years beginning after December 15, 2015. Plan management adopted Parts I and II in 2016. Part III is not applicable to the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when they are incurred. No allowance for credit losses are recorded as of December 31, 2019 and 2018. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. Effective October 23, 2019, the Plan ceased new participant notes receivable from the Plan.

Payments of Benefits

Benefits are recorded when paid.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

3. Fair Value Measurements

Effective January 1, 2008, the Plan adopted FASB ASC 820-10 (formerly Statement of Financial Accounting Standards No. 157, *Fair Value Measurements*), which provides a framework for measuring fair value under GAAP. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820-10 are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 inputs are unobservable inputs for the asset or liability for which there is little, if any, market activity at measurement date. Unobservable inputs reflect the Plan's own assumptions about what market participants would use to price the asset or liability. The inputs are developed based on the best information available in the circumstances, which might include the Plan's own financial data such as internally developed pricing models, discounted cash flow methodologies, as well as instruments for which the fair value determination requires significant management judgment.

Under the Fair Value Measurements Topic of the FASB Accounting Standards Codification, the Plan bases its fair value on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. It is the Plan's policy to maximize the use of observable inputs and minimize the use of unobservable inputs when developing fair value measurements, in accordance with the fair value hierarchy.

The following is a description of the valuation methodologies used for assets measured at fair value. Valuation methodologies utilized to determine fair value are consistently applied.

Mutual Funds: Valued at the quoted market value of shares held by the Plan at year.

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

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

3. Fair Value Measurements (cont.)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018:

Assets at Fair Value as of December 31, 2019

	Level 1	Level 2	Level 3	Total
Mutual Funds	\$198,963	-	-	\$198,963
Total assets at fair value	<u>\$198,963</u>	<u>-</u>	<u>-</u>	<u>\$198,963</u>

Assets at Fair Value as of December 31, 2018

	Level 1	Level 2	Level 3	Total
Mutual Funds	\$304,572	-	-	\$304,572
Total assets at fair value	<u>\$304,572</u>	<u>-</u>	<u>-</u>	<u>\$304,572</u>

4. Information Supplied by Trustee

All information included in the accompanying financial statements, except information concerning employer and employee contributions and receivables, benefit payments, and administrative expenses is unaudited and has been prepared by or summarized from reports prepared by the current trustee, Mid-Atlantic Trust Company, and furnished to the plan administrator. The plan administrator has obtained certification from the trustee that such information is complete and accurate.

5. Tax Status

The Plan has adopted a non-standardized form of a prototype plan sponsored by Paychex, Inc. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan adopted the prototype plan effective January 1, 2016. The Plan obtained its latest determination letter on April 10, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Sponsor believes the Plan is being operated in compliance with applicable requirements of the Code and, therefore, believe that the Plan, as amended, is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan does file an annual report (Form 5500) in the U.S. federal jurisdiction. The plan administrator believes it is no longer subject to U.S. federal income tax examinations for years before 2016.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

6. Related-Party and Party-In-Interest Transactions

Paychex, Inc. provides third party administrator and recordkeeping services to the Plan pursuant to a Retirement Services Agreement between the Company and Paychex, Inc. Fees paid by the Plan to Paychex, Inc. for administrative and recordkeeping services amount to \$2,674 for 2019 and \$2,269 for 2018.

Mid-Atlantic Trust Company provides certain custodial and administrative services to the Plan pursuant to a Custodial Agreement (ERISA) and a Directed Trustee Agreement (“Agreements”) between the Company and Mid-Atlantic Trust Company. Mid-Atlantic Trust Company receives revenue from mutual fund service providers for services Mid-Atlantic Trust Company provides to the funds. This revenue is used to offset certain amounts owed to Mid-Atlantic Trust Company for its services to the Plan.

If the revenue received by Mid-Atlantic Trust Company from such mutual fund service providers exceeds the amount owed under the Agreements, Mid-Atlantic Trust Company remits the excess to the Plan’s trust on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. During 2019 and 2018 there were no excess amounts. The Plan or Plan Sponsor may make a payment to Mid-Atlantic Trust Company for expenses not covered by revenue sharing. During 2019 and 2018, these payments totaled \$788 and \$1,559, respectively

7. Risks and Uncertainties

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

On March 11, 2020, the World Health Organization characterized coronavirus (COVID-19) as a pandemic, and on March 13, the President of the United States declared a national emergency related to the disease. In addition to the President’s declaration, state and local authorities have recommended social distancing and have imposed quarantine and isolation measures on large portions of the population, including mandatory business closures. These measures are designed to protect the overall public health, however, are expected to have material adverse impacts on domestic and foreign economies and may result in the United States entering a period of recession.

As a result of COVID-19, there has been heightened market risk and volatility associated with the pandemic, and this could materially affect participants’ account balances and the amounts reported in the statements of net assets in liquidation and the statements of changes in net assets in liquidation as mentioned above. Because of the uncertainty of the markets during this time, Plan management is unable to estimate the total impact the pandemic will have.

ABSOLUTE CARE, LLC 401(K) PROFIT SHARING PLAN
NOTES TO THE FINANCIAL STATEMENTS

8. Reconciliation of Financial Statement to Form 5500

As of December 31, 2019, there are no differences between the net assets available for benefits per the financial statements and the Form 5500. The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2018 to Form 5500:

	2018
Net assets available for benefits per the financial statement	<u>\$ 303,683</u>
Corrective distributions not accrued	<u>5,200</u>
Net assets available for benefits per the Form 5500	<u><u>\$ 308,883</u></u>

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

Net decrease in net assets per the financial statement	<\$ 97,659>
Less: Corrective distributions not accrued	<u><5,200></u>
Net loss per the Form 5500	<u><u><\$ 102,859></u></u>

9. Subsequent Events

Subsequent events were evaluated through October 15, 2020, the date the financial statements were available to be issued. As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which have resulted in significant volatility in the investment markets, resulting in substantial declines in the value of investments. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

Due to the Plan's termination, the required sections of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), which laws impact employee benefit plans in a variety of ways, have been implemented as applicable but none of the optional provisions will be adopted by the Plan.

**ABSOLUTE CARE, LLC
401(k) PROFIT SHARING PLAN**

SUPPLEMENTAL SCHEDULES
YEAR ENDED DECEMBER 31, 2019

Absolute Care, LLC 401(k) Profit Sharing Plan
(EIN 31-1657601)
Plan #001
Supplemental Schedules

Schedule I - (Schedule H, line 4i) Schedule of Assets Held at End of Plan Year 2019

(a)	Identity of Issue (b)	Investment (c)	Cost (d)	Current Value (e)
Money Market Accounts				
	JPMorgan Federal Money Market Fund	Money Market Fund	\$ 6	\$ 6
Mutual Funds				
	T Rowe Price Blue Chip Growth Fund	Registered Investment Company	\$ 284	\$ 284
	Vanguard Mid-Cap Value Index Fund	Registered Investment Company	230	230
	Vanguard Small-Cap Index Fund	Registered Investment Company	226	226
	Vanguard 500 Index Fund	Registered Investment Company	235	235
	BlackRock High Yield Bond Portfolio	Registered Investment Company	164	164
	American Funds 2010 Target Date Retirement Fund	Registered Investment Company	201	201
	American Funds 2015 Target Date Retirement Fund	Registered Investment Company	261	261
	American Funds 2025 Target Date Retirement Fund	Registered Investment Company	38,877	38,877
	American Funds 2030 Target Date Retirement Fund	Registered Investment Company	4,915	4,915
	American Funds 2035 Target Date Retirement Fund	Registered Investment Company	39,720	39,720
	American Funds 2040 Target Date Retirement Fund	Registered Investment Company	14,482	14,482
	American Funds 2045 Target Date Retirement Fund	Registered Investment Company	77,074	77,074
	American Funds 2050 Target Date Retirement Fund	Registered Investment Company	19,287	19,287
	American Funds 2055 Target Date Retirement Fund	Registered Investment Company	2,999	2,999
	American Funds 2060 Target Date Retirement Fund	Registered Investment Company	2	2
			\$ <u>198,957</u>	\$ <u>198,957</u>
Participant Loans				
		5-6.5%	-	\$ <u>1,713</u>

Schedule II - (Schedule H, Part IV, line 4a) Schedule of Delinquent Participant Contributions

	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Participant Contributions Transferred Late to Plan for year ended 12/31/2019		4,089		

Schedule II - (Schedule H, line 4i) Assets Acquired and Disposed of Within the Plan Year

Identity of Issue (a)	Description of Investment (b)	Cost of Acquisitions (c)	Proceeds of Dispositions (d)
None			

Schedule III - Party in Interest Transaction

No nonexempt transactions were entered into by the Plan with persons defined as Party-in-interest within the Plan year.

Schedule IV - Obligations in Default

No loans were in default as of the close of the end of the Plan year.

**Absolute Care, LLC 401(k) Profit Sharing Plan
(EIN 31-1657601)
Plan #001
Supplemental Schedules**

Schedule V - Leases in Default

No leases were in default as of the close of the end of the Plan year.

Schedule VI - (Schedule H, line 4j) Schedule of Reportable Transactions

Single Transactions in excess of 5% of plan assets:

None

**(a) Identity of
Party Involved (b) Description of Asset**

None

Series of Transactions with a single person

None

Series of Transactions in excess of 5% of plan assets:

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred	(g) Cost of Asset	(h) Value on Trans Date	(i) Net gain or (loss)
Mid-Atlantic Trust	American Funds 2025 Target Date Retirement Fund	28,856	-	-	-	28,856	28,856	-
Mid-Atlantic Trust	American Funds 2025 Target Date Retirement Fund	-	34,556	-	-	30,848	30,848	3,708
Mid-Atlantic Trust	American Funds 2040 Target Date Retirement Fund	8,809	-	-	-	8,809	8,809	-
Mid-Atlantic Trust	American Funds 2040 Target Date Retirement Fund	-	12,701	-	-	10,918	10,918	1,783
Mid-Atlantic Trust	American Funds 2045 Target Date Retirement Fund	8,867	-	-	-	8,867	8,867	-
Mid-Atlantic Trust	American Funds 2045 Target Date Retirement Fund	-	11,672	-	-	9,985	9,985	1,687