

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 2020 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</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>THE COMMUNICARE EMPLOYEE'S 401(K) PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
		1c	Effective date of plan <u>01/01/1985</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>HEALTH CARE FACILITIES STAFFING, LLC</u> <u>4700 ASHWOOD DR., SUITE 200</u> <u>CINCINNATI, OH 45241-2424</u>	2b	Employer Identification Number (EIN) <u>26-3322066</u>
		2c	Plan Sponsor's telephone number <u>513-489-7100</u>
		2d	Business code (see instructions) <u>623000</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.	10/14/2021	JENNIFER SHELTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2020)
v. 200204

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 8410
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) 8170 6a(2) 8173 6b 5 6c 459 6d 8637 6e 4 6f 8641 6g 2157 6h 134
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3H 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
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) ☐ <u>0</u> 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 2020 Form M-1 annual report. If the plan was not required to file the 2020 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
		2020
		This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan THE COMMUNICARE EMPLOYEE'S 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HEALTH CARE FACILITIES STAFFING, LLC	D Employer Identification Number (EIN) 26-3322066	

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

PCA INVESTMENT ADVISORY SERVICES,

31-1799599

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	41116	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	33845	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	26245	Yes ☒ No ☐	Yes ☒ No ☐	0	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)

OFFICE DEPOT

59-2663954

(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?
36	OTHER SERVICES	20806	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PCA INVEST ADVISORS

31-1799599

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	CONSULTANT	15333	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL SM CAP IDX A - COLUMBIA MGT IN PO BOX 219104 KANSAS CITY, MO 64121-9104	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA DIV INC A - COLUMBIA MGT PO BOX 219104 KANSAS CITY, MO 64121-9104	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS DEVELOP MKT A - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.50%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H ENTERPRISE T - JANUS SERVICES 43-1804048	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H TRITON T - JANUS SERVICES LLC 43-1804048	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
METWEST TOT RTN BD M - BNY MELLON P.O. BOX 9793 PROVIDENCE, RI 02940	0.35%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO INCOME A - DST ASSET MANAGER 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.45%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIMCO REAL RTN BD AD - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2010 ADV - T. ROWE PRIC	0.40%	
52-2269240		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2015 ADV - T. ROWE PRIC 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2020 ADV - T. ROWE PRIC 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2025 ADV - T. ROWE PRIC 52-2269240	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2030 ADV - T. ROWE PRIC 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2035 ADV - T. ROWE PRIC 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2040 ADV - T. ROWE PRIC 52-2269240	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2045 ADV - T. ROWE PRIC 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2050 ADV - T. ROWE PRIC 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP RETIRE 2055 ADV - T. ROWE PRIC 52-2269240	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP RETIRE 2060 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF SPL SM CP VAL ADM - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2020 This Form is Open to Public Inspection.	
For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020					
A Name of plan THE COMMUNICARE EMPLOYEE'S 401(K) PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HEALTH CARE FACILITIES STAFFING, LLC				D Employer Identification Number (EIN) 26-3322066	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: WT G RETIRE INC F35					
b Name of sponsor of entity listed in (a): WILMINGTON TRUST FIDUCIARY SERVICES					
c EIN-PN 20-5886387-082		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1697107	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA	

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

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

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

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

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 2020 This Form is Open to Public Inspection
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>		
A Name of plan <u>THE COMMUNICARE EMPLOYEE'S 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEALTH CARE FACILITIES STAFFING, LLC</u>	D Employer Identification Number (EIN) <u>26-3322066</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions		1b(1)0	0
(2) Participant contributions.....		1b(2)0	0
(3) Other		1b(3)0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)		1c(1)0	0
(2) U.S. Government securities		1c(2)0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)0	0
(B) All other.....		1c(3)(B)0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)0	0
(B) Common		1c(4)(B)0	0
(5) Partnership/joint venture interests		1c(5)0	0
(6) Real estate (other than employer real property)		1c(6)0	0
(7) Loans (other than to participants).....		1c(7)0	0
(8) Participant loans		1c(8)1494474	1445726
(9) Value of interest in common/collective trusts		1c(9)1213833	1697107
(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)41248041	52589200
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)0	0
(15) Other.....		1c(15)0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	43956348	55732033

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	43956348	55732033
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1405242	
(B) Participants	2a(1)(B)	8201720	
(C) Others (including rollovers).....	2a(1)(C)	1709624	
(2) Noncash contributions.....	2a(2)	0	11316586
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	84979	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		84979
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2428103	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2428103
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(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)		36970
(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)		4910749
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		18777387

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	6663728	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		6663728
f Corrective distributions (see instructions)	2f		156409
g Certain deemed distributions of participant loans (see instructions).....	2g		44220
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	33845	
(4) Other.....	2i(4)	103500	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		137345
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		7001702

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		11775685
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **FLAGEL HUBER FLAGEL**

(2) EIN: **31-0796034**

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.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
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.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

SCHEDULE R (Form 5500) 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 2020 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan THE COMMUNICARE EMPLOYEE'S 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 HEALTH CARE FACILITIES STAFFING, LLC	D Employer Identification Number (EIN) 26-3322066

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): 04-6568107	
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) 2020
v. 200204

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

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 _____

The CommuniCare Employee's 401(k) Plan

Financial Statements

December 31, 2020 and 2019



FLAGEL HUBER FLAGEL

Certified Public Accountants | Business Advisors

The CommuniCare Employee's 401(k) Plan

Table of Contents

December 31, 2020 and 2019

Independent Auditor's Report	Page 1 - 2
-------------------------------------	------------

Financial Statements

Statements of Net Assets Available for Benefits (Modified Cash Basis)	3
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)	4
Notes to Financial Statements	5 - 11

Supplementary Information

Schedule of Assets Held for Investment Purposes at End of Year	12
--	----



FLAGEL HUBER FLAGEL
CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Trustees of
The CommuniCare Employee's 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The CommuniCare Employee's 401(k) Plan, which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2020 and 2019, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Fidelity Management Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplementary schedule. 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 a certification from the Trustee as of and for the years ended December 31, 2020 and 2019, 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 the financial statements.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Other Matter

The supplementary schedule of assets held for investment purposes at end of year as of December 31, 2020 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplementary schedule 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 supplementary schedule, 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.

A handwritten signature in cursive script that reads "Flager Huber Flager".

Certified Public Accountants

Cincinnati, Ohio

October 13, 2021

The CommuniCare Employee's 401(k) Plan
Statements of Net Assets Available for Benefits (Modified Cash Basis)
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Investments, at fair value:		
Registered investment companies	\$ 52,589,200	\$ 41,248,041
Common/collective trust	<u>1,697,107</u>	<u>1,213,833</u>
	<u>54,286,307</u>	<u>42,461,874</u>
Notes receivable from participants	<u>1,501,062</u>	<u>1,531,434</u>
Net Assets Available for Benefits	<u><u>\$ 55,787,369</u></u>	<u><u>\$ 43,993,308</u></u>

The CommuniCare Employee's 401(k) Plan

Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)

For the Years Ended December 31, 2020 and 2019

	2020	2019
Additions to Net Assets Attributed to:		
Contributions:		
Participant	\$ 8,201,720	\$ 6,174,328
Employers	1,405,242	1,065,261
Rollover	1,709,624	1,792,544
	<u>11,316,586</u>	<u>9,032,133</u>
Investment income:		
Dividends from registered investment companies	2,428,103	1,769,121
Net investment gain from registered investment companies	4,910,749	5,530,226
Net investment gain from common/collective trust	36,970	23,593
	<u>7,375,822</u>	<u>7,322,940</u>
Interest on notes receivable from participants	<u>85,461</u>	<u>76,081</u>
Total Additions	<u>18,777,869</u>	<u>16,431,154</u>
Deductions from Net Assets Attributed to:		
Benefits paid to participants	6,846,463	4,553,727
Administrative expenses	137,345	129,214
Total Deductions	<u>6,983,808</u>	<u>4,682,941</u>
Net Assets Available for Benefits	11,794,061	11,748,213
Net Assets Available for Benefits		
Beginning of year	<u>43,993,308</u>	<u>32,245,095</u>
End of year	<u><u>\$ 55,787,369</u></u>	<u><u>\$ 43,993,308</u></u>

The accompanying notes are an integral part of these statements.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

1. Description of the Plan

The following description of The CommuniCare Employee's 401(k) Plan (the Plan), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan with a cash or deferred arrangement covering all employees of Health Care Facilities Staffing, LLC ("the primary Employer") who have completed six (6) months of service and are age eighteen (18) or older. The original effective date of the Plan is January 1, 1985, and the Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan allows for any other entities to participate in the Plan as a "Participating Employer" with approval of the primary Employer. The primary Employer has approved the participation of the following entities (all affiliates of the primary Employer):

CHSI EMP, LLC	MD OMG EMP, LLC	MO EMP, LLC
PANH EMP, LLC	OHNH EMP, LLC	Blue Ridge Nursing, LLC
INNH EMP, LLC	VANH EMP, LLC	WVNH EMP, LLC

Effective July 1, 2020, the Plan was amended to include service with certain predecessor Employers for purposes of eligibility.

Effective January 1, 2019, the Plan was amended to adjust the policies regarding hardship distributions.

Participant Accounts

Each participant's account is credited with (a) participant contributions, (b) the Employers' contributions, (c) Plan earnings and losses, and (d) Plan expenses. The participants direct the investment of their account balances among certain investment options offered by the Plan. The Employers' contributions are invested in accordance with the participants' investment selection.

Contributions

The Plan provides for contributions by participating employees of an amount not to exceed sixty percent (60%) of a participating employee's compensation or the maximum amount allowable under the applicable provisions of the Internal Revenue Code of 1986 as amended (the Code).

The Employers make non-discretionary Employers' matching contributions equal to twenty-five percent (25%) of the amount of salary deferrals up to six percent (6%) of a participant's Plan compensation deferred into the Plan. In addition, the Employers may make discretionary nonelective contributions. Participants must complete 1,000 hours of service during the Plan year and be employed as of the last day of the Plan year to be eligible to receive discretionary nonelective contributions. There were no discretionary nonelective contributions during 2020 and 2019.

Excess Contributions

Amounts payable at December 31, 2020 and 2019 to participants totaled \$144,348 and \$139,893 respectively, and are for contributions in excess of amounts allowed by the IRS plus related earnings.

Rollovers

The Plan permits participants to transfer distributions from other qualified plans into the Plan, subject to approval by the Plan.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

1. Description of the Plan (Continued)

Vesting

Participants are immediately vested in their deferral and rollover accounts at the time such contributions are made. Participants become vested in Employers' matching contributions and nonelective contributions as follows:

<u>Years of Service</u>	<u>Percentage Vested</u>
1	25%
2	50%
3	75%
4	100%

Forfeitures

Forfeitures are created when participants terminate employment before becoming fully vested in Employers' contributions. Forfeitures may be used to reduce future Employers' contributions or pay Plan expenses. At December 31, 2020 and 2019, forfeited nonvested accounts totaled \$143,077 and \$40,326, respectively. During 2020 and 2019, \$79,555 and \$74,063, respectively, of forfeited nonvested amounts were used to pay Plan expenses.

Hardship Withdrawals

The Plan allows for hardship withdrawals in the event of immediate and heavy financial need up to 100% of the participant's deferral account balance.

The Plan adopted the distribution provisions of the Coronavirus Aid, Relief, and Economic Security (CARES) Act that was signed into law on March 27, 2020. A CARES Act distribution allows the Plan's participants to take up to \$100,000 COVID-19 related distribution from the Plan beginning on or after January 1, 2020 and before December 31, 2020.

Notes Receivable from Participants

Under the Plan, participants with Plan account balances may borrow the lesser of \$50,000 or 50% of the participant's vested account balance. The notes are secured by the balance of the participant's account and bear interest at a rate commensurate with local prevailing rates. Note terms range from 1 to 5 years, or longer for the purchase of a principal residence. Principal and interest is paid ratably through payroll deductions.

Payment of Expenses

All expenses of administration may be paid out of the Trust Fund unless paid by the Employers. Such expenses include any expenses incident to the functioning of the Administrator, including, but not limited to, fees of accountants, counsel, and other specialists and their agents, and other costs of administering the Plan. Until paid, the expenses constitute a liability of the Trust Fund. However, the Employers may reimburse the Trust Fund for any administration expense incurred. Any administration expense paid to the Trust Fund as a reimbursement shall not be considered Employers' contributions. The Employers elected not to pay any of the administrative expenses of the Plan during 2020 and 2019.

Payment of Benefits

The benefit to which a Plan participant is entitled is the benefit that can be provided by the contributions made and income earned on investments. Upon service or disability retirement, death, or termination, a participant or beneficiary will receive an amount equal to the value of their account, including earnings. The benefit will be paid in a lump-sum amount or installments over a period of time.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

1. Description of the Plan (Continued)

Investment Options

Upon enrollment in the Plan, participants direct their contributions in over twenty (20) investment options. Participants may change their investment options at any time. Except for the Galliard Retirement Income Fund, there is no guarantee of principal or earnings when participating in these funds.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan reports on a modified cash basis of accounting in which contributions and investment income are recorded when received rather than when earned and distributions and expenses are recorded when paid rather than when incurred.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator and Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 8).

The Plan presents in the Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis), the net investment gain from common/collective trust, which consists of interest, dividends, realized gains or losses and unrealized appreciation (depreciation) on that investment. The Plan presents in the Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis), the net investment gain from registered investment companies, which consists of realized gains or losses and unrealized appreciation (depreciation) on those investments. Purchases and sales of securities are reflected on a trade-date basis. Interest and dividend income is recorded when received.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances. Interest income is recorded when received.

Payment of Benefits

Benefits are recorded when paid.

3. Risks and Uncertainties

The Plan invests in various investment options. These investment options are exposed to various risks, such as interest rate, credit and market risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

4. Plan Termination

While the Employers have not expressed any intent to terminate the Plan, they are free to do so at any time. Upon termination of the Plan by the Employers, the accounts of the affected participants shall become fully vested, and assets remaining in the Plan shall be distributed to participants in proportion to their respective account balances.

5. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits according to the financial statements to Schedule H of Form 5500:

	December 31,	
	2020	2019
Net assets available for benefits according to the financial statements	\$ 55,787,369	\$ 43,993,308
Adjustment for notes receivable from participants deemed distributed	(55,336)	(36,960)
Net assets available for benefits according to the Schedule H of Form 5500	<u>\$ 55,732,033</u>	<u>\$ 43,956,348</u>

The following is a reconciliation of interest on notes receivable from participants according to the financial statements to Schedule H of Form 5500:

	For the Years Ended December 31,	
	2020	2019
Interest on notes receivable from participants according to the financial statements	\$ 85,461	\$ 76,081
Adjustment for interest on notes receivable from participants deemed distributed	(482)	(952)
Interest on notes receivable from participants according to Schedule H of Form 5500	<u>\$ 84,979</u>	<u>\$ 75,129</u>

The following is a reconciliation of benefits paid to participants according to the financial statements to Schedule H of Form 5500:

	For the Years Ended December 31,	
	2020	2019
Benefits paid to participants according to the financial statements	\$ 6,846,463	\$ 4,553,727
Adjustment for loans deemed distributed at beginning of year	(36,960)	(48,966)
Adjustment for loans deemed distributed at end of year	55,336	36,960
Adjustment for interest income on loans deemed distributed	(482)	(952)
Benefits paid to participants according to Schedule H of Form 5500	<u>\$ 6,864,357</u>	<u>\$ 4,540,769</u>

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

6. Party-In-Interest

The Plan invests in registered investment companies managed by affiliates of Fidelity Management Trust Company. Fidelity Management Trust Company acts as Trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rule.

7. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplementary schedule, including all investments held and notes receivable from participants at December 31, 2020 and 2019, and the related dividends from registered investment companies, net investment gain from common/collective trust, net investment gain from registered investment companies, interest income, and interest on notes receivable for the years then ended, was obtained or derived from unaudited information supplied to the Plan administrator and certified as complete and accurate by Fidelity Management Trust Company (the Trustee of the Plan).

8. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits (Modified Cash Basis). The methods used to measure fair value may produce an amount 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.

The Plan utilizes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and lowest priority to unobservable inputs. The three levels of inputs used to measure fair value under this accounting standard are described as follows:

- Level 1 - Quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2 - Observable inputs other than quoted prices included within Level 1. Inputs that are principally derived from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value measurement of the assets or liabilities. These include certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies the Plan used for assets measured at fair value.

Registered investment companies (mutual funds) and money market fund: Valued at the daily closing price as reported by the fund. Funds held by the Plan are open-end funds that are registered with the U.S. Securities and Exchange Commission. The funds are required to publish their daily net asset value and to transact at that price. The funds held by the Plan are deemed to be actively traded.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

8. Fair Value Measurements (Continued)

Common/collective trust (stable value fund): Valued at the net asset value of units of the common/collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the investments will be sold for an amount different from the reported net asset value. Transactions (purchases and sales) may occur daily. There are no unfunded commitments or significant redemption restrictions at December 31, 2020.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value.

	December 31, 2020			Total
	Level 1	Level 2	Level 3	
Registered investment companies	\$ 52,589,200	\$ 0	\$ 0	
Total assets in the fair value hierarchy	\$ 52,589,200	\$ 0	\$ 0	\$ 52,589,200
Investments measured at net asset value				1,697,107
Total assets at fair value				\$ 54,286,307

	December 31, 2019			Total
	Level 1	Level 2	Level 3	
Registered investment companies	\$ 41,248,041	\$ 0	\$ 0	
Total assets in the fair value hierarchy	\$ 41,248,041	\$ 0	\$ 0	\$ 41,248,041
Investments measured at net asset value				1,213,833
Total assets at fair value				\$ 42,461,874

9. Tax Status

The Employers adopted the Fidelity Basic Plan Document No. 17, a preapproved defined contribution plan, and need not apply for a separate determination letter, but instead may rely on the advisory letter issued by the Internal Revenue Service (dated March 31, 2014) stating that employers who adopt the Plan will be considered to have a plan qualified under Code section 401(a). The 2017 through 2019 tax years remain subject to potential examination by taxing authorities.

10. COVID-19 Outbreak

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Plan sponsor's financial condition, liquidity, workforce, and future results of operations as well as the effects on the Plan. Management is actively monitoring the global situation on its Plan sponsor's financial condition, liquidity, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Plan sponsor is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

11. Subsequent Events

The Plan's management evaluated the activity of the Plan through October 13, 2021 (the date the financial statements were available to be issued) and concluded that no subsequent events, except as noted below, have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

Effective April 30, 2021, the Plan was restated in its entirety.

The CommuniCare Employee's 401(k) Plan

Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year

E.I.N. 26-3322066

Plan # 001

December 31, 2020

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Mid Cap Value Fund	Registered investment company	(y)	\$ 544,536
*	Fidelity 500 Index Fund	Registered investment company	(y)	3,308,469
*	Fidelity U.S. Bond Index Fund	Registered investment company	(y)	1,027,420
*	Fidelity Contrafund	Registered investment company	(y)	2,765,526
*	Fidelity Balanced Fund	Registered investment company	(y)	1,015,730
*	Fidelity International Discovery Fund	Registered investment company	(y)	2,032,653
*	Fidelity Mid Cap Index Fund	Registered investment company	(y)	1,093,564
	Janus Henderson Triton Fund	Registered investment company	(y)	517,913
	T. Rowe Price Retirement 2010 Fund	Registered investment company	(y)	614,719
	T. Rowe Price Retirement 2015 Fund	Registered investment company	(y)	419,722
	T. Rowe Price Retirement 2020 Fund	Registered investment company	(y)	2,805,857
	T. Rowe Price Retirement 2025 Fund	Registered investment company	(y)	6,751,718
	T. Rowe Price Retirement 2030 Fund	Registered investment company	(y)	5,744,216
	T. Rowe Price Retirement 2035 Fund	Registered investment company	(y)	7,152,689
	T. Rowe Price Retirement 2040 Fund	Registered investment company	(y)	3,715,445
	T. Rowe Price Retirement 2045 Fund	Registered investment company	(y)	2,888,609
	T. Rowe Price Retirement 2050 Fund	Registered investment company	(y)	2,563,501
	T. Rowe Price Retirement 2055 Fund	Registered investment company	(y)	1,030,462
	T. Rowe Price Retirement 2060 Fund	Registered investment company	(y)	554,790
	Columbia Dividend Income Fund	Registered investment company	(y)	1,150,149
	Columbia Small Cap Index Fund	Registered investment company	(y)	639,878
	Janus Henderson Enterprise Fund	Registered investment company	(y)	1,269,689
	Metropolitan West Total Return			
	Bond Fund	Registered investment company	(y)	1,496,909
	Invesco Developing Markets Fund	Registered investment company	(y)	677,254
	PIMCO Income Fund	Registered investment company	(y)	182,369
	PIMCO Real Return Fund	Registered investment company	(y)	333,308
	Wells Fargo Special Small			
	Cap Value Fund	Registered investment company	(y)	292,105
	Galliard Retirement Income Fund	Common/collective trust	(y)	1,697,107
*	Participant loans	Low: 4.25%		
		High: 8.25%	0	1,445,726
				<u>\$ 55,732,033</u>

* Denotes party-in-interest

(y) Plan's custodian does not provide historical cost information



In this ever-changing business environment, Flagel Huber Flagel goes beyond numbers and deadlines, returning the trust and confidence our clients place in us, with a caring partner relationship. We are committed to a collaborative search for ideas and solutions that help business organizations thrive and families build and preserve wealth. Our commitment is simple; financial and operational *insight*, service *integrity*, and problem solving *innovation*.

www.fhf-cpa.com

3400 South Dixie Drive, Dayton, OH 45439 | 937.299.3400
9135 Governors Way, Cincinnati, OH 45249 | 513.774.0300

The CommuniCare Employee's 401(k) Plan

Financial Statements

December 31, 2020 and 2019



FLAGEL HUBER FLAGEL

Certified Public Accountants | Business Advisors

The CommuniCare Employee's 401(k) Plan

Table of Contents

December 31, 2020 and 2019

Independent Auditor's Report	Page 1 - 2
-------------------------------------	------------

Financial Statements

Statements of Net Assets Available for Benefits (Modified Cash Basis)	3
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)	4
Notes to Financial Statements	5 - 11

Supplementary Information

Schedule of Assets Held for Investment Purposes at End of Year	12
--	----



FLAGEL HUBER FLAGEL
CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Trustees of
The CommuniCare Employee's 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The CommuniCare Employee's 401(k) Plan, which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2020 and 2019, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Fidelity Management Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplementary schedule. 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 a certification from the Trustee as of and for the years ended December 31, 2020 and 2019, 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 the financial statements.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Other Matter

The supplementary schedule of assets held for investment purposes at end of year as of December 31, 2020 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplementary schedule 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 supplementary schedule, 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.

A handwritten signature in cursive script that reads "Flager Huber Flager".

Certified Public Accountants

Cincinnati, Ohio

October 13, 2021

The CommuniCare Employee's 401(k) Plan
Statements of Net Assets Available for Benefits (Modified Cash Basis)
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Investments, at fair value:		
Registered investment companies	\$ 52,589,200	\$ 41,248,041
Common/collective trust	<u>1,697,107</u>	<u>1,213,833</u>
	<u>54,286,307</u>	<u>42,461,874</u>
Notes receivable from participants	<u>1,501,062</u>	<u>1,531,434</u>
Net Assets Available for Benefits	<u><u>\$ 55,787,369</u></u>	<u><u>\$ 43,993,308</u></u>

The CommuniCare Employee's 401(k) Plan

Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)

For the Years Ended December 31, 2020 and 2019

	2020	2019
Additions to Net Assets Attributed to:		
Contributions:		
Participant	\$ 8,201,720	\$ 6,174,328
Employers	1,405,242	1,065,261
Rollover	1,709,624	1,792,544
	<u>11,316,586</u>	<u>9,032,133</u>
Investment income:		
Dividends from registered investment companies	2,428,103	1,769,121
Net investment gain from registered investment companies	4,910,749	5,530,226
Net investment gain from common/collective trust	36,970	23,593
	<u>7,375,822</u>	<u>7,322,940</u>
Interest on notes receivable from participants	<u>85,461</u>	<u>76,081</u>
Total Additions	<u>18,777,869</u>	<u>16,431,154</u>
Deductions from Net Assets Attributed to:		
Benefits paid to participants	6,846,463	4,553,727
Administrative expenses	137,345	129,214
Total Deductions	<u>6,983,808</u>	<u>4,682,941</u>
Net Assets Available for Benefits	11,794,061	11,748,213
Net Assets Available for Benefits		
Beginning of year	<u>43,993,308</u>	<u>32,245,095</u>
End of year	<u><u>\$ 55,787,369</u></u>	<u><u>\$ 43,993,308</u></u>

The accompanying notes are an integral part of these statements.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

1. Description of the Plan

The following description of The CommuniCare Employee's 401(k) Plan (the Plan), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan with a cash or deferred arrangement covering all employees of Health Care Facilities Staffing, LLC ("the primary Employer") who have completed six (6) months of service and are age eighteen (18) or older. The original effective date of the Plan is January 1, 1985, and the Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan allows for any other entities to participate in the Plan as a "Participating Employer" with approval of the primary Employer. The primary Employer has approved the participation of the following entities (all affiliates of the primary Employer):

CHSI EMP, LLC	MD OMG EMP, LLC	MO EMP, LLC
PANH EMP, LLC	OHNH EMP, LLC	Blue Ridge Nursing, LLC
INNH EMP, LLC	VANH EMP, LLC	WVNH EMP, LLC

Effective July 1, 2020, the Plan was amended to include service with certain predecessor Employers for purposes of eligibility.

Effective January 1, 2019, the Plan was amended to adjust the policies regarding hardship distributions.

Participant Accounts

Each participant's account is credited with (a) participant contributions, (b) the Employers' contributions, (c) Plan earnings and losses, and (d) Plan expenses. The participants direct the investment of their account balances among certain investment options offered by the Plan. The Employers' contributions are invested in accordance with the participants' investment selection.

Contributions

The Plan provides for contributions by participating employees of an amount not to exceed sixty percent (60%) of a participating employee's compensation or the maximum amount allowable under the applicable provisions of the Internal Revenue Code of 1986 as amended (the Code).

The Employers make non-discretionary Employers' matching contributions equal to twenty-five percent (25%) of the amount of salary deferrals up to six percent (6%) of a participant's Plan compensation deferred into the Plan. In addition, the Employers may make discretionary nonelective contributions. Participants must complete 1,000 hours of service during the Plan year and be employed as of the last day of the Plan year to be eligible to receive discretionary nonelective contributions. There were no discretionary nonelective contributions during 2020 and 2019.

Excess Contributions

Amounts payable at December 31, 2020 and 2019 to participants totaled \$144,348 and \$139,893 respectively, and are for contributions in excess of amounts allowed by the IRS plus related earnings.

Rollovers

The Plan permits participants to transfer distributions from other qualified plans into the Plan, subject to approval by the Plan.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

1. Description of the Plan (Continued)

Vesting

Participants are immediately vested in their deferral and rollover accounts at the time such contributions are made. Participants become vested in Employers' matching contributions and nonelective contributions as follows:

<u>Years of Service</u>	<u>Percentage Vested</u>
1	25%
2	50%
3	75%
4	100%

Forfeitures

Forfeitures are created when participants terminate employment before becoming fully vested in Employers' contributions. Forfeitures may be used to reduce future Employers' contributions or pay Plan expenses. At December 31, 2020 and 2019, forfeited nonvested accounts totaled \$143,077 and \$40,326, respectively. During 2020 and 2019, \$79,555 and \$74,063, respectively, of forfeited nonvested amounts were used to pay Plan expenses.

Hardship Withdrawals

The Plan allows for hardship withdrawals in the event of immediate and heavy financial need up to 100% of the participant's deferral account balance.

The Plan adopted the distribution provisions of the Coronavirus Aid, Relief, and Economic Security (CARES) Act that was signed into law on March 27, 2020. A CARES Act distribution allows the Plan's participants to take up to \$100,000 COVID-19 related distribution from the Plan beginning on or after January 1, 2020 and before December 31, 2020.

Notes Receivable from Participants

Under the Plan, participants with Plan account balances may borrow the lesser of \$50,000 or 50% of the participant's vested account balance. The notes are secured by the balance of the participant's account and bear interest at a rate commensurate with local prevailing rates. Note terms range from 1 to 5 years, or longer for the purchase of a principal residence. Principal and interest is paid ratably through payroll deductions.

Payment of Expenses

All expenses of administration may be paid out of the Trust Fund unless paid by the Employers. Such expenses include any expenses incident to the functioning of the Administrator, including, but not limited to, fees of accountants, counsel, and other specialists and their agents, and other costs of administering the Plan. Until paid, the expenses constitute a liability of the Trust Fund. However, the Employers may reimburse the Trust Fund for any administration expense incurred. Any administration expense paid to the Trust Fund as a reimbursement shall not be considered Employers' contributions. The Employers elected not to pay any of the administrative expenses of the Plan during 2020 and 2019.

Payment of Benefits

The benefit to which a Plan participant is entitled is the benefit that can be provided by the contributions made and income earned on investments. Upon service or disability retirement, death, or termination, a participant or beneficiary will receive an amount equal to the value of their account, including earnings. The benefit will be paid in a lump-sum amount or installments over a period of time.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

1. Description of the Plan (Continued)

Investment Options

Upon enrollment in the Plan, participants direct their contributions in over twenty (20) investment options. Participants may change their investment options at any time. Except for the Galliard Retirement Income Fund, there is no guarantee of principal or earnings when participating in these funds.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan reports on a modified cash basis of accounting in which contributions and investment income are recorded when received rather than when earned and distributions and expenses are recorded when paid rather than when incurred.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator and Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 8).

The Plan presents in the Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis), the net investment gain from common/collective trust, which consists of interest, dividends, realized gains or losses and unrealized appreciation (depreciation) on that investment. The Plan presents in the Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis), the net investment gain from registered investment companies, which consists of realized gains or losses and unrealized appreciation (depreciation) on those investments. Purchases and sales of securities are reflected on a trade-date basis. Interest and dividend income is recorded when received.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances. Interest income is recorded when received.

Payment of Benefits

Benefits are recorded when paid.

3. Risks and Uncertainties

The Plan invests in various investment options. These investment options are exposed to various risks, such as interest rate, credit and market risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

4. Plan Termination

While the Employers have not expressed any intent to terminate the Plan, they are free to do so at any time. Upon termination of the Plan by the Employers, the accounts of the affected participants shall become fully vested, and assets remaining in the Plan shall be distributed to participants in proportion to their respective account balances.

5. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits according to the financial statements to Schedule H of Form 5500:

	December 31,	
	2020	2019
Net assets available for benefits according to the financial statements	\$ 55,787,369	\$ 43,993,308
Adjustment for notes receivable from participants deemed distributed	(55,336)	(36,960)
Net assets available for benefits according to the Schedule H of Form 5500	<u>\$ 55,732,033</u>	<u>\$ 43,956,348</u>

The following is a reconciliation of interest on notes receivable from participants according to the financial statements to Schedule H of Form 5500:

	For the Years Ended December 31,	
	2020	2019
Interest on notes receivable from participants according to the financial statements	\$ 85,461	\$ 76,081
Adjustment for interest on notes receivable from participants deemed distributed	(482)	(952)
Interest on notes receivable from participants according to Schedule H of Form 5500	<u>\$ 84,979</u>	<u>\$ 75,129</u>

The following is a reconciliation of benefits paid to participants according to the financial statements to Schedule H of Form 5500:

	For the Years Ended December 31,	
	2020	2019
Benefits paid to participants according to the financial statements	\$ 6,846,463	\$ 4,553,727
Adjustment for loans deemed distributed at beginning of year	(36,960)	(48,966)
Adjustment for loans deemed distributed at end of year	55,336	36,960
Adjustment for interest income on loans deemed distributed	(482)	(952)
Benefits paid to participants according to Schedule H of Form 5500	<u>\$ 6,864,357</u>	<u>\$ 4,540,769</u>

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

6. Party-In-Interest

The Plan invests in registered investment companies managed by affiliates of Fidelity Management Trust Company. Fidelity Management Trust Company acts as Trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rule.

7. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplementary schedule, including all investments held and notes receivable from participants at December 31, 2020 and 2019, and the related dividends from registered investment companies, net investment gain from common/collective trust, net investment gain from registered investment companies, interest income, and interest on notes receivable for the years then ended, was obtained or derived from unaudited information supplied to the Plan administrator and certified as complete and accurate by Fidelity Management Trust Company (the Trustee of the Plan).

8. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits (Modified Cash Basis). The methods used to measure fair value may produce an amount 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.

The Plan utilizes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and lowest priority to unobservable inputs. The three levels of inputs used to measure fair value under this accounting standard are described as follows:

- Level 1 - Quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2 - Observable inputs other than quoted prices included within Level 1. Inputs that are principally derived from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value measurement of the assets or liabilities. These include certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies the Plan used for assets measured at fair value.

Registered investment companies (mutual funds) and money market fund: Valued at the daily closing price as reported by the fund. Funds held by the Plan are open-end funds that are registered with the U.S. Securities and Exchange Commission. The funds are required to publish their daily net asset value and to transact at that price. The funds held by the Plan are deemed to be actively traded.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

8. Fair Value Measurements (Continued)

Common/collective trust (stable value fund): Valued at the net asset value of units of the common/collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the investments will be sold for an amount different from the reported net asset value. Transactions (purchases and sales) may occur daily. There are no unfunded commitments or significant redemption restrictions at December 31, 2020.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value.

	December 31, 2020			Total
	Level 1	Level 2	Level 3	
Registered investment companies	\$ 52,589,200	\$ 0	\$ 0	
Total assets in the fair value hierarchy	\$ 52,589,200	\$ 0	\$ 0	\$ 52,589,200
Investments measured at net asset value				1,697,107
Total assets at fair value				\$ 54,286,307

	December 31, 2019			Total
	Level 1	Level 2	Level 3	
Registered investment companies	\$ 41,248,041	\$ 0	\$ 0	
Total assets in the fair value hierarchy	\$ 41,248,041	\$ 0	\$ 0	\$ 41,248,041
Investments measured at net asset value				1,213,833
Total assets at fair value				\$ 42,461,874

9. Tax Status

The Employers adopted the Fidelity Basic Plan Document No. 17, a preapproved defined contribution plan, and need not apply for a separate determination letter, but instead may rely on the advisory letter issued by the Internal Revenue Service (dated March 31, 2014) stating that employers who adopt the Plan will be considered to have a plan qualified under Code section 401(a). The 2017 through 2019 tax years remain subject to potential examination by taxing authorities.

10. COVID-19 Outbreak

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Plan sponsor's financial condition, liquidity, workforce, and future results of operations as well as the effects on the Plan. Management is actively monitoring the global situation on its Plan sponsor's financial condition, liquidity, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Plan sponsor is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

The CommuniCare Employee's 401(k) Plan

Notes to Financial Statements

December 31, 2020 and 2019

11. Subsequent Events

The Plan's management evaluated the activity of the Plan through October 13, 2021 (the date the financial statements were available to be issued) and concluded that no subsequent events, except as noted below, have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

Effective April 30, 2021, the Plan was restated in its entirety.

The CommuniCare Employee's 401(k) Plan

Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year

E.I.N. 26-3322066

Plan # 001

December 31, 2020

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Mid Cap Value Fund	Registered investment company	(y)	\$ 544,536
*	Fidelity 500 Index Fund	Registered investment company	(y)	3,308,469
*	Fidelity U.S. Bond Index Fund	Registered investment company	(y)	1,027,420
*	Fidelity Contrafund	Registered investment company	(y)	2,765,526
*	Fidelity Balanced Fund	Registered investment company	(y)	1,015,730
*	Fidelity International Discovery Fund	Registered investment company	(y)	2,032,653
*	Fidelity Mid Cap Index Fund	Registered investment company	(y)	1,093,564
	Janus Henderson Triton Fund	Registered investment company	(y)	517,913
	T. Rowe Price Retirement 2010 Fund	Registered investment company	(y)	614,719
	T. Rowe Price Retirement 2015 Fund	Registered investment company	(y)	419,722
	T. Rowe Price Retirement 2020 Fund	Registered investment company	(y)	2,805,857
	T. Rowe Price Retirement 2025 Fund	Registered investment company	(y)	6,751,718
	T. Rowe Price Retirement 2030 Fund	Registered investment company	(y)	5,744,216
	T. Rowe Price Retirement 2035 Fund	Registered investment company	(y)	7,152,689
	T. Rowe Price Retirement 2040 Fund	Registered investment company	(y)	3,715,445
	T. Rowe Price Retirement 2045 Fund	Registered investment company	(y)	2,888,609
	T. Rowe Price Retirement 2050 Fund	Registered investment company	(y)	2,563,501
	T. Rowe Price Retirement 2055 Fund	Registered investment company	(y)	1,030,462
	T. Rowe Price Retirement 2060 Fund	Registered investment company	(y)	554,790
	Columbia Dividend Income Fund	Registered investment company	(y)	1,150,149
	Columbia Small Cap Index Fund	Registered investment company	(y)	639,878
	Janus Henderson Enterprise Fund	Registered investment company	(y)	1,269,689
	Metropolitan West Total Return			
	Bond Fund	Registered investment company	(y)	1,496,909
	Invesco Developing Markets Fund	Registered investment company	(y)	677,254
	PIMCO Income Fund	Registered investment company	(y)	182,369
	PIMCO Real Return Fund	Registered investment company	(y)	333,308
	Wells Fargo Special Small			
	Cap Value Fund	Registered investment company	(y)	292,105
	Galliard Retirement Income Fund	Common/collective trust	(y)	1,697,107
*	Participant loans	Low: 4.25%		
		High: 8.25%	0	1,445,726
				<u>\$ 55,732,033</u>

* Denotes party-in-interest

(y) Plan's custodian does not provide historical cost information



In this ever-changing business environment, Flagel Huber Flagel goes beyond numbers and deadlines, returning the trust and confidence our clients place in us, with a caring partner relationship. We are committed to a collaborative search for ideas and solutions that help business organizations thrive and families build and preserve wealth. Our commitment is simple; financial and operational *insight*, service *integrity*, and problem solving *innovation*.

www.fhf-cpa.com

3400 South Dixie Drive, Dayton, OH 45439 | 937.299.3400
9135 Governors Way, Cincinnati, OH 45249 | 513.774.0300