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 07/01/2020 and ending 06/30/2021

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 08/01/2000

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

1150 NW 72ND AVE, PH SUITE
MIAMI, FL 33126-1929

2b Employer Identification Number (EIN) 81-4278711

2c Plan Sponsor's telephone number 305-591-1606

2d Business code (see instructions) 621610

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/15/2022	SIRICHAI ASSAPIMONWAIT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/15/2022	SHIRLEY SARMIENTO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	565
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	542
a(2) Total number of active participants at the end of the plan year	**6a(2)**	408
b Retired or separated participants receiving benefits	**6b**	9
c Other retired or separated participants entitled to future benefits	**6c**	25
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	442
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	442
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	151
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2T 3B 3H

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 07/01/2020 and ending 06/30/2021

A Name of plan
OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
OPUSCARE MANAGEMENT LLC

D Employer Identification Number (EIN)
81-4278711

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

1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
31-4156830	66869	GAP-CP-LCOY	151	07/01/2020	06/30/2021

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
392	0

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
343			3

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
49			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	180810
c	Additions: (1) Contributions deposited during the year	7c(1)	10603		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	2114		
	(4) Transferred from separate account	7c(4)	2614		
	(5) Other (specify below)	7c(5)	180		
	▶ LOAN REPAYMENT REALLOCATED FORFEITURE				
	(6) Total additions			7c(6)	15511
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	196321
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	63225		
	(2) Administration charge made by carrier	7e(2)	90		
	(3) Transferred to separate account	7e(3)	138		
	(4) Other (specify below)	7e(4)	1295		
	▶ LOAN WITHDRAWAL				
	(5) Total deductions			7e(5)	64748
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	131573

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

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

m ☐ Other (specify) ▶

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2020** **This Form is Open to Public Inspection.**

For calendar plan year 2020 or fiscal plan year beginning 07/01/2020 and ending 06/30/2021

A Name of plan
OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
OPUSCARE MANAGEMENT LLC

D Employer Identification Number (EIN)
81-4278711

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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)

NATIONWIDE

31-4156830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTATOR	30570	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

INFINEX INVESTMENTS, INC

538 PRESTON AVE
MERIDEN, CT 06450

(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?
26 27	ADVISOR	0	Yes [ ] No [ ]	Yes [X] No [ ]	9205	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 07/01/2020 and ending 06/30/2021

A Name of plan
OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
OPUSCARE MANAGEMENT LLC

D Employer Identification Number (EIN)
81-4278711

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	41	219
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	38844	120823
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2835078	3737629
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	180810	131573
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	3054773	3990244
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3054773	3990244

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)	234683	
	(B) Participants	2a(1)(B)	379444	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		614127
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)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	3227	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3227
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		757656
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1375010
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	439539	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		439539
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		439539
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		935471
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unmodified **(2)** [ ] Qualified **(3)** [X] 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) [X] 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: PUERTTO RENFROW, PLLC **(2)** EIN: 47-5335349

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

			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?	**4e**	X		600000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☐ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c 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 07/01/2020 and ending 06/30/2021

A Name of plan
OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
OPUSCARE MANAGEMENT LLC

D Employer Identification Number (EIN)
81-4278711

Part I Distributions

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

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

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

EIN(s): 31-4156830

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of 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)	**14a**	
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)	**14b**	
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)	**14c**	

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

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

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

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

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

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

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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

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Puerto Renfrow, PLLC
Certified Public Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee and Participants of
OpusCare Management LLC 401(k) Safe Harbor Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of OpusCare Management LLC 401(k) Safe Harbor Plan (the "Plan"), which comprise the statement of net assets available for benefits as of June 30, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended June 30, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in NOTE 8, which was certified by Nationwide Financial Services, Inc., the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of June 30, 2021, and for the year ended June 30, 2021, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

5901 SW 74th Street, Suite 400
Miami, FL 33143
Tel: (786) 900-0208
Fax: (786) 513-3737

Other Matter – Supplemental Schedules

The supplemental schedule Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of June 30, 2021 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 supplemental schedule.

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

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

Puerto Renfrow, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Miami, Florida
April 14, 2022

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS AND NET ASSETS AVAILABLE FOR BENEFITS		
Investments, at fair value:		
Registered investment companies	$ 3,737,849	$ 2,835,119
Pooled separate investment accounts	-	-
Guaranteed interest investment contract accounts	131,572	180,810
TOTAL INVESTMENTS	3,869,421	3,015,929
Receivables:		
Notes receivable from participants	120,823	38,884
TOTAL RECEIVABLES	120,823	38,844
TOTAL ASSETS AND NET ASSETS AVAILABLE FOR BENEFITS	**$ 3,990,244**	**$ 3,054,773**

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

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED JUNE 30, 2021

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME:		
Net appreciation in fair value of investments	$	757,765
Interest income on notes receivable from participants		3,227
TOTAL INVESTMENT INCOME		760,992
CONTRIBUTIONS:		
Participants		379,444
Employer		234,683
TOTAL CONTRIBUTIONS		614,127
TOTAL ADDITIONS		1,375,119
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants		439,539
Administrative expenses		109
TOTAL DEDUCTIONS		439,648
NET INCREASE		935,471
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR		3,054,773
END OF YEAR		**$ 3,990,244**

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

1. DESCRIPTION OF PLAN

The following brief description of the OpusCare Management LLC 401(k) Safe Harbor Plan (the "Plan") provides only general information. Reference to the Plan document should be made for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees, as defined in the following paragraph, of OpusCare Management LLC (the "Employer") formerly known as Health Resources Management 401(K) Safe Harbor Plan. The Plan originally became effective on August 1, 2000. Effective September 13, 2014, the Plan was restated. Effective February 14, 2017, the Plan was amended and the name change occurred.

Employees become eligible to participate in the Plan on the first day of the month on or after attaining the age of 20 and completing 90 days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Contributions to the Plan are made by the participants. Participants may elect to defer up to the annual amount allowed by the Internal Revenue Service, and as defined by the Plan. Additionally, participants may rollover or transfer to the Plan any portion or all of the property received from another qualified employee benefit trust (rollover contribution).

The Employer makes matching contributions equal to 100% of each participant's elective deferral contributions which are not over 3% of the participant's pay, plus 50% of the participant's elective deferral contributions which are over 3% over the participant's pay but not over 5% of the participant's pay. In addition, the Employer may make a discretionary contribution, at the option of the Employer, and a qualified nonelective contribution. The Employer's discretionary contribution and qualified non-elective contribution is contributed to participants who are eligible on June 30. Participants are eligible if the participant is active on that date and the participant has 1,000 or more hours of service during that plan year. Highly paid employees, as defined by the Plan, are not eligible for qualified nonelective contributions. Employer contributions amounted to $234,683 during the year ended June 30, 2021.

Participant Accounts

Each account is credited with the participant's contribution, an allocation of the Employer's contribution and the Plan's earnings. Allocations of earnings are based on participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions (salary savings agreement and rollover accounts) and matching contributions plus actual earnings thereon and shall not be subject to forfeiture for any reason. Vesting in the remainder of the accounts (additional discretionary Employer contributions) is based on years of service in accordance with the following:

Years of Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

1. DESCRIPTION OF PLAN (CONTINUED)

Vesting (continued)

Years of service applies to all periods, regardless of hours of service that the employee has provided after the effective date of the Plan.

Notwithstanding the above, a participant shall become fully vested upon his normal retirement date, total disability as defined by the Plan, or death.

Notes Receivable from Participants

A participant may borrow from the Plan an aggregate amount not to exceed the lesser of: (a) $50,000 or (b) 50% of the participant's vested account balance. Interest on notes from participants is equal to 2% above the prime rate and will be fixed for the duration of the loan. Notes receivable from participants are available to all participants who request a minimum of $1,000. Principal and interest are paid ratably through payroll deductions.

Investment Options

Upon enrollment in the Plan, a participant may direct contributions into any of several investment options including guaranteed interest investment contract account and registered investment companies. Participants may change their investment options at their discretion.

Payment of Benefits

On termination of service due to death or retirement, a participant or his or her beneficiary may elect to receive the vested portion in the participant's account in a lump sum distribution or in installment payments. Hardship withdrawals may be taken for reasons as defined in the Plan document.

Forfeited Accounts

Forfeitures of nonvested amounts may first be applied to Plan expenses and any excess may be applied to Employer contributions. Forfeitures that have not been used to pay administrative expenses or used to reduce Employer contributions shall be allocated as of June 30 to the participants' accounts. At June 30, 2021, forfeiture nonvested amounts totaled $0. During the year ended June 30, 2021, no amounts of forfeitures were applied to Employer contributions.

Administrative Expenses

Fees and expenses of the Plan are deducted pro-rata from the participants' accounts. If forfeitures are available, the forfeitures will be used to offset the fees and expenses before any other means. Fees that cannot be deducted from the participants' accounts per the Plan document or applicable law will be paid by the Employer. The fees and expenses incurred during the year ended June 30, 2021 were $109.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See NOTE 4 for discussion of fair value measurements.

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

Investment Management Fees and Operating Expenses

Investment management fees and operating expenses charged to the Plan for investments in the various funds are deducted from income earned and are reflected as a component of net appreciation in fair value of investments.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of June 30, 2021. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Tax Status

The Plan adopted its latest Prototype Non-standardized Profit Sharing Plan with a cash or deferral arrangement developed by Nationwide Financial Services Inc. ("Nationwide"), effective August 1, 2000, which obtained a favorable Internal Revenue Service ("IRS") determination letter on March 31, 2014 in which the IRS stated that the form of the underlying prototype plan was acceptable under provisions of the Internal Revenue Code ("Code") and that any employer adopting this form of the plan will be considered to have a plan qualified under the Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2016.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Plan has evaluated subsequent events through April 14, 2022, which is the date the financial statements were available to be issued.

3. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds a guaranteed interest investment contract with Nationwide with a contract value totaling $131,572 and $180,810 as of June 30, 2021 and 2020, respectively. During the years ended June 30, 2021 and 2020, Nationwide maintained the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed interest investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed periodically for resetting. As of June 30, 2021 and 2020, the Plan held one guaranteed interest investment contract which is reported at fair value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

4. FAIR VALUE MEASUREMENTS

The FASB Accounting Standards Codification ("ASC"), *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the FASB ASC are described as follows:

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

4. FAIR VALUE MEASUREMENTS (CONTINUED)

- Level 2 Inputs to the valuation methodology include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means; and

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2021.

Guaranteed interest investment contract accounts are valued at fair value. Fair value represents the amount the Plan would receive if the Plan terminated the contract at the reporting date, which is book value less an early withdrawal charge. Registered investment companies are valued at fair value. These assets have observable level 1 pricing inputs. Pooled separate investment accounts are valued at fair value. The majority of the underlying assets in the pooled separate investment accounts have observable level 1 pricing inputs with the remaining underlying assets having observable level 2 pricing inputs. Most of the prices for the underlying assets were obtained using a pricing service, Interactive Data Corporation. These methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value on a recurring basis as of June 30, 2021 and 2020.

		Fair Value Measurements at Reporting Date Using:		
Description	**Fair Value 6/30/2021**	**Quoted Prices In Active Markets for Identical Assets (Level 1)**	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**
Guaranteed interest investment contract accounts	$ 131,572	$ -	$ -	$ 131,572
Registered investment companies	3,737,849	3,737,849	-	-
Investment at fair value	**$ 3,869,421**	**$ 3,737,849**	**$ -**	**$ 131,572**

4. FAIR VALUE MEASUREMENTS (CONTINUED)

Description	Fair Value 6/30/2020	Fair Value Measurements at Reporting Date Using: Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Guaranteed interest investment contract accounts	$ 180,810	$ -	$ -	$ 180,810
Pooled separate investment accounts	2,835,119	2,835,119	-	-
Investments at fair value	**$ 3,015,929**	**$ 2,835,119**	**$ -**	**$ 180,810**

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended June 30, 2021.

	Fair Value Measurements Using Significant Unobservable Inputs Level 3 Assets Year Ended June 30, 2021
	Guaranteed Interest Investment Contract Accounts
Balance, beginning of year	$ 180,810
Unrealized losses relating to instruments still held at the reporting date	-
Interest credited	1991
Purchases	13,079
Issuances and settlements	(64,307)
Balance, end of year	**$ 131,572**
The amount of total losses for the period attributable to the change in unrealized losses relating to assets still held at the reporting date	**$ -**

The Plan does not believe there are any material unfunded commitments or material restrictions on the redemption of investments.

5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan terminates, each participant will automatically become 100% vested in their accounts.

6. PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments are administered by Nationwide. Nationwide is the custodian as defined in the Plan, and therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants also constitute party-in-interest transactions under ERISA.

7. RISKS AND UNCERTAINTIES

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

8. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Nationwide, the custodian of the Plan, has certified that the following data included in the accompanying financial statements and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) is complete and accurate.

	June 30, 2021
Investments:	
Registered investment companies	$ 3,737,849
Guaranteed interest investment contract accounts	131,572
Total investments	**$ 3,869,421**
Notes receivable from participants	**$ 120,823**

	Year ended June 30, 2021
Investment income:	
Net appreciation in fair value of investments	$ 757,765
Interest income on notes receivable from participants	3,227
Total investment income	**$ 760,992**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

SUPPLEMENTAL SCHEDULES

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

FORM 5500, SCHEDULE H, LINE 4I
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2021
PLAN NUMBER: 002
EIN: 81-4278711

(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
*	Nationwide Life Insurance	Insurance company general guaranteed interest		$ 131,572
*	Nationwide Life Insurance	AB Glbl Bd I		$ 4,605
*	Nationwide Life Insurance	AmBcn Intl Eq R6		$ -
*	Nationwide Life Insurance	AmFds Gr Fd Am R6		$ 283,986
*	Nationwide Life Insurance	BlkRk Hi Yld Bd Port K		$ 5,918
*	Nationwide Life Insurance	Col Sel LgCap Gr Inst2		$ 15,541
*	Nationwide Life Insurance	DE Ivy Pct EmMkLclCrnDbt I		$ -
*	Nationwide Life Insurance	DFA Emrg Mkt Cor Eq Inst		$ 19,389
*	Nationwide Life Insurance	DFA Glbl RealEst Sec Inst		$ 10,177
*	Nationwide Life Insurance	DFA US LgCap Val Inst		$ 17,612
*	Nationwide Life Insurance	DFA US Trgt Val Inst		$ 4,717
*	Nationwide Life Insurance	Diamond Hill MdCap I		$ 8,328
*	Nationwide Life Insurance	DodgeCox Intl Stk		$ 18,094
*	Nationwide Life Insurance	Fed Hrms Gov Oblgtns Prmr		$ 219
*	Nationwide Life Insurance	Fed Hrms MDT SmCap Gr Inst		$ 4,083
*	Nationwide Life Insurance	Fid 500 Indx		$ 42,674
*	Nationwide Life Insurance	Fid Intl Indx		$ 15,085
*	Nationwide Life Insurance	Fid MdCap Indx		$ 10,833
*	Nationwide Life Insurance	Fid SmCap Indx		$ 16,729
*	Nationwide Life Insurance	Fid US Bd Indx		$ 24,620
*	Nationwide Life Insurance	GdmnScs GQGPtnrIntlOppr R6		$ 17,713
*	Nationwide Life Insurance	Gughm Ttl Rtn Bd Inst		$ 690
*	Nationwide Life Insurance	Harbor Intl Gr Inst		$ 783
*	Nationwide Life Insurance	JPM Eq Inc R5		$ 16,044
*	Nationwide Life Insurance	Nuvn SmCap Val I		$ 18,018
*	Nationwide Life Insurance	NW Inv Dest Cnsrv R6		$ 33,033
*	Nationwide Life Insurance	NW Inv Dest Mod Aggr R6		$ 79,473

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

FORM 5500, SCHEDULE H, LINE 4I
SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
JUNE 30, 2021
PLAN NUMBER: 002
EIN: 81-4278711

(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
*	Nationwide Life Insurance	NW Inv Dest Mod Cnsrv R6		$ 33,308
*	Nationwide Life Insurance	NW Loomis AllCap Gr R6		$ 16,504
*	Nationwide Life Insurance	PGIM Ttl Rtn Bd R6		$ 11,842
*	Nationwide Life Insurance	PIMCO Inc Inst		$ 1,709
*	Nationwide Life Insurance	PIMCO Real Rtn Inst		$ 5,607
*	Nationwide Life Insurance	Pionr Sel MdCap Gr Y		$ 8,573
*	Nationwide Life Insurance	TIAACRF LfCycInd 2010 Inst		$ 333,293
*	Nationwide Life Insurance	TIAACRF LfCycInd 2015 Inst		$ 49,388
*	Nationwide Life Insurance	TIAACRF LfCycInd 2020 Inst		$ 240,576
*	Nationwide Life Insurance	TIAACRF LfCycInd 2025 Inst		$ 575,592
*	Nationwide Life Insurance	TIAACRF LfCycInd 2030 Inst		$ 525,386
*	Nationwide Life Insurance	TIAACRF LfCycInd 2035 Inst		$ 393,683
*	Nationwide Life Insurance	TIAACRF LfCycInd 2040 Inst		$ 224,724
*	Nationwide Life Insurance	TIAACRF LfCycInd 2045 Inst		$ 69,843
*	Nationwide Life Insurance	TIAACRF LfCycInd 2050 Inst		$ 169,136
*	Nationwide Life Insurance	TIAACRF LfCycInd 2055 Inst		$ 228,103
*	Nationwide Life Insurance	TIAACRF LfCycInd 2060 Inst		$ 51,218
*	Nationwide Life Insurance	Vngrd Divd App Indx Adml		$ 15,351
*	Nationwide Life Insurance	Vngrd Eq Inc Adml		$ 2
*	Nationwide Life Insurance	Vngrd Explr Adml		$ 5,036
*	Nationwide Life Insurance	Vngrd Intl Gr Adml		$ 5,397
*	Nationwide Life Insurance	Vngrd RealEst Indx Adml		$ 2,091
*	Nationwide Life Insurance	Vngrd Sel Val Inv		$ 35,091
*	Nationwide Life Insurance	Vngrd Wlsly Inc Adml		$ 2
				$ 3,869,421
*	Notes receivable from participants	Interest rate at 5.25%-7.50%		**$ 120,823**

* Represents a party-in-interest
** Cost information omitted for participant directed investments.

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

FORM 5500, SCHEDULE H, LINE 4I
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2020
PLAN NUMBER: 002
EIN: 81-4278711

(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
*	Nationwide Life Insurance	Insurance company general guaranteed interest		$ 180,810
*	Nationwide Life Insurance	AmBcn Intl Eq R6 (AAERX)		10,012
*	Nationwide Life Insurance	AmFds Gr FD Am R6 (RGAGX)		91,300
*	Nationwide Life Insurance	BlkRk Hi Yld Bd Port K (BRHYX)		3,123
*	Nationwide Life Insurance	BlkRk MdCap Gr Eq Inst (CMGIX)		4,833
*	Nationwide Life Insurance	Col Sel LgCap Gr Inst2 (CGTRX)		7,470
*	Nationwide Life Insurance	DFA Emrg Mkt Cor Eq Inst (DFCEX)		7,587
*	Nationwide Life Insurance	DFA Glbl RealEst Sec Inst (DFGEX)		5,194
*	Nationwide Life Insurance	DFA US LgCap Val Inst (DFLVX)		9,667
*	Nationwide Life Insurance	DFA US Trgt Val Inst (DFFVX)		2,621
*	Nationwide Life Insurance	Diamond Hill MdCap I (DHPIX)		4,727
*	Nationwide Life Insurance	Fed Hrms Gov Oblgtns Prmr (GOFXX)		41
*	Nationwide Life Insurance	Fed Hrms MDT SmCap Gr Inst (QISGX)		2,056
*	Nationwide Life Insurance	Fid 500 Indx (FXAIX)		25,563
*	Nationwide Life Insurance	Fid Intl Indx (FSPSX)		9,680
*	Nationwide Life Insurance	Fid MdCap Indx (FSMDX)		932
*	Nationwide Life Insurance	Fid SmCap Indx (FSSNX)		909
*	Nationwide Life Insurance	Fid Ttl Mkt Indx (FSKAX)		988
*	Nationwide Life Insurance	Fid US Bd Indx (FXNAX)		68,050
*	Nationwide Life Insurance	Harbor Intl Gr Inst (HAIGX)		10,177
*	Nationwide Life Insurance	Ivy Pct EmMkLclCrnDbt I (IECIX)		2,090
*	Nationwide Life Insurance	JPM Eq Inc R5 (OIERX)		8,705
*	Nationwide Life Insurance	NW Inv Dest Mod Aggr R6 (GMIAX)		5,924
*	Nationwide Life Insurance	NW Loomis AllCap Gr R6 (NWZMX)		8,449
*	Nationwide Life Insurance	Nuvn SmCap Val I (FSCCX)		8,818
*	Nationwide Life Insurance	PGIM Ttl Rtn Bd R6 (PTRQX)		5,968
*	Nationwide Life Insurance	PIMCO Inc Inst (PIMIX)		671

OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN

FORM 5500, SCHEDULE H, LINE 4I
SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
JUNE 30, 2020
PLAN NUMBER: 002
EIN: 81-4278711

(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
*	Nationwide Life Insurance	PIMCO Real Rtn Inst (PRRIX)		2,761
*	Nationwide Life Insurance	Pionr Sel MdCap Gr Y (GROYX)		1,430
*	Nationwide Life Insurance	TIAACRF LfCycInd 2010 Inst (TLTIX)		294,961
*	Nationwide Life Insurance	TIAACRF LfCycInd 2015 Inst (TLFIX)		37,552
*	Nationwide Life Insurance	TIAACRF LfCycInd 2020 Inst (TLWIX)		198,005
*	Nationwide Life Insurance	TIAACRF LfCycInd 2025 Inst (TLQIX)		765,932
*	Nationwide Life Insurance	TIAACRF LfCycInd 2030 Inst (TLHIX)		408,303
*	Nationwide Life Insurance	TIAACRF LfCycInd 2035 Inst (TLYIX)		298,167
*	Nationwide Life Insurance	TIAACRF LfCycInd 2040 Inst (TLZIX)		129,662
*	Nationwide Life Insurance	TIAACRF LfCycInd 2045 Inst (TLXIX)		50,884
*	Nationwide Life Insurance	TIAACRF LfCycInd 2050 Inst (TLLIX)		120,150
*	Nationwide Life Insurance	TIAACRF LfCycInd 2055 Inst (TTIIX)		150,573
*	Nationwide Life Insurance	TIAACRF LfCycInd 2060 Inst (TVIIX)		22,694
*	Nationwide Life Insurance	Vngrd Divd App Indx Adml (VDADX)		34,242
*	Nationwide Life Insurance	Vngrd Eq Inc Adml (VEIRX)		2
*	Nationwide Life Insurance	Vngrd Explr Adml (VEXRX)		2,638
*	Nationwide Life Insurance	Vngrd Intl Gr Adml (VWILX)		9
*	Nationwide Life Insurance	Vngrd RealEst Indx Adml (VGSLX)		1,837
*	Nationwide Life Insurance	Vngrd Sel Val Inv (VASVX)		9,761
*	Nationwide Life Insurance	Vngrd Wlsly Inc Adml (VWIAX)		2
				$ 3,015,929
*	Notes receivable from participants	Interest rate at 5.25%-7.50%		**$ 38,844**

* Represents a party-in-interest

** Cost information omitted for participant directed investments.

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 and ending

A Name of plan

B Three-digit plan number (PN) ▶

C Plan sponsor's name as shown on line 2a of Form 5500

D Employer Identification Number (EIN)

Part I Asset and Liability Statement

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

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

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

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)**		
	(B) Participants	**2a(1)(B)**		
	(C) Others (including rollovers)	**2a(1)(C)**		
	(2) Noncash contributions	**2a(2)**		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**		
	(B) U.S. Government securities	**2b(1)(B)**		
	(C) Corporate debt instruments	**2b(1)(C)**		
	(D) Loans (other than to participants)	**2b(1)(D)**		
	(E) Participant loans	**2b(1)(E)**		
	(F) Other	**2b(1)(F)**		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**		
	(B) Common stock	**2b(2)(B)**		
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		
	(3) Rents	**2b(3)**		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**		
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**		
	(B) Other	**2b(5)(B)**		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b 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: **(2)** EIN:

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a			

			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**			
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**			
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**			
e	Was this plan covered by a fidelity bond?	**4e**			
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**			
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**			
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**			
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**			
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**			
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**			
l	Has the plan failed to provide any benefit when due under the plan?	**4l**			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
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 _____.

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Participant Loans			120,823
	Nationwide Life Insurance	AB Glbl Bd I		4,605
	Nationwide Life Insurance	AmFds Gr Fd Am R6		283,986
	Nationwide Life Insurance	BlkRk Hi Yld Bd Port K		5,918
	Nationwide Life Insurance	BlkRk MdCap Gr Eq Inst		9,228
	Nationwide Life Insurance	BlkRk Ttl Rtn K		240
	Nationwide Life Insurance	Col Sel LgCap Gr Inst2		15,541

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	DFA Emrg Mkt Cor Eq Inst		19,389
	Nationwide Life Insurance	DFA Glbl RealEst Sec Inst		10,177
	Nationwide Life Insurance	DFA US LgCap Val Inst		17,612
	Nationwide Life Insurance	DFA US Trgt Val Inst		4,717
	Nationwide Life Insurance	Diamond Hill MdCap I		8,328
	Nationwide Life Insurance	DodgeCox Intl Stk		18,094
	Nationwide Life Insurance	Fed Hrms Gov Oblgtns Prmr		219

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

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Fed Hrms MDT SmCap Gr Inst		4,083
	Nationwide Life Insurance	Fid 500 Indx		42,674
	Nationwide Life Insurance	Fid Intl Indx		15,085
	Nationwide Life Insurance	Fid MdCap Indx		10,833
	Nationwide Life Insurance	Fid SmCap Indx		16,729
	Nationwide Life Insurance	Fid Ttl Mkt Indx		58,559
	Nationwide Life Insurance	Fid US Bd Indx		24,620

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

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	GdmnScs GQGPtnrIntlOppr R6		17,713
	Nationwide Life Insurance	Gughm Ttl Rtn Bd Inst		690
	Nationwide Life Insurance	Harbor Intl Gr Inst		783
	Nationwide Life Insurance	JPM Eq Inc R5		16,044
	Nationwide Life Insurance	NW FXD SEL OPTN		131,573
	Nationwide Life Insurance	NW Inv Dest Cnsrv R6		33,033
	Nationwide Life Insurance	NW Inv Dest Mod Aggr R6		79,473

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

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	NW Inv Dest Mod Cnsrv R6		33,308
	Nationwide Life Insurance	NW Loomis AllCap Gr R6		16,504
	Nationwide Life Insurance	Nuvn SmCap Val I		18,018
	Nationwide Life Insurance	PGIM Ttl Rtn Bd R6		11,842
	Nationwide Life Insurance	PIMCO Inc Inst		1,709
	Nationwide Life Insurance	PIMCO Real Rtn Inst		5,607
	Nationwide Life Insurance	Pionr Sel MdCap Gr Y		8,573

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

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	TIAACRF LfCycInd 2010 Inst		333,293
	Nationwide Life Insurance	TIAACRF LfCycInd 2015 Inst		49,388
	Nationwide Life Insurance	TIAACRF LfCycInd 2020 Inst		240,576
	Nationwide Life Insurance	TIAACRF LfCycInd 2025 Inst		575,592
	Nationwide Life Insurance	TIAACRF LfCycInd 2030 Inst		525,386
	Nationwide Life Insurance	TIAACRF LfCycInd 2035 Inst		393,683
	Nationwide Life Insurance	TIAACRF LfCycInd 2040 Inst		224,724

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	TIAACRF LfCycInd 2045 Inst		69,843
	Nationwide Life Insurance	TIAACRF LfCycInd 2050 Inst		169,136
	Nationwide Life Insurance	TIAACRF LfCycInd 2055 Inst		228,103
	Nationwide Life Insurance	TIAACRF LfCycInd 2060 Inst		51,218
	Nationwide Life Insurance	Vngrd Divd App Indx Adml		15,351
	Nationwide Life Insurance	Vngrd Eq Inc Adml		2
	Nationwide Life Insurance	Vngrd Explr Adml		5,036

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name OPUSCARE MANAGEMENT LLC 401(K) SAFE HARBOR PLAN **EIN:** 81-4278711

Plan Sponsor's Name OPUSCARE MANAGEMENT LLC **PN:** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Nationwide Life Insurance	Vngrd Intl Gr Adml		5,397
	Nationwide Life Insurance	Vngrd RealEst Indx Adml		2,091
	Nationwide Life Insurance	Vngrd Sel Val Inv		35,091
	Nationwide Life Insurance	Vngrd Wlsly Inc Adml		2