Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2021** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

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)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
NATIONAL NURSING & REHAB 401(K)

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2002

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)
KIDS FIRST PEDIATRIC HOMECARE

121 INTERPARK BLVD., SUITE 105
SAN ANTONIO, TX 78216

2b Employer Identification Number (EIN) 27-3443875

2c Plan Sponsor's telephone number 210-822-0475

2d Business code (see instructions) 623000

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	YVETTE TORRES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	329
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)**	278
a(2) Total number of active participants at the end of the plan year	**6a(2)**	269
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	43
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	312
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**.	**6f**	313
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	108
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **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 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2021
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
NATIONAL NURSING & REHAB 401(K)

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KIDS FIRST PEDIATRIC HOMECARE

D Employer Identification Number (EIN)
27-3443875

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

MICHAEL D BURNETT, CPA

44-8461632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	8000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	675	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

AMERIPRISE FINANCIAL SERVICES INC

38-2722519

(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?
55	ADVISOR	0	Yes ☒ No ☐	Yes ☐ No ☒	24498	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AF EUROPACIFIC GR R3 - AMERICAN FU 95-2566717	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AF GRTH FUND AMER R3 - AMERICAN FU 95-2566717	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMCENT INFL-ADJ BD R - AMERICAN CE 44-0619208	0.25%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLKRK MA INC INV A - BNY MELLON IN	301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DE IVY ENERGY A - WI SERVICES COMP	P.O. BOX 29217 SHAWNEE MISSION, KS 66201	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EV INC FD BOSTON R - BNY MELLON IN	301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.25%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FKLN RISING DIVS R - FRANKLIN TEMP 94-3167260	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS MS MID CAP R - INVESCO INVEST 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS GROWTH R2 - MFS SERVICE CENTER 04-2865649	0.15%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIF MID CAP GRTH R3 - PRINCIPAL SH	620 COOLIDGE DR FOLSOM, CA 95630-3183	0.30%

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIF SMALL CAP R1 - PRINCIPAL SHARE	620 COOLIDGE DR FOLSOM, CA 95630-3183	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ROYCE SM-CAP VAL R - DST ASSET MAN	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VRS SMALL CAP GRTH R - FIS INVESTO	FAITH INVESTOR SERVICES, LLC 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WA CORE BOND R - BNY MELLON INVEST	301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.25%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERIPRISE FINANCIAL SERVICES INC	55	24498

(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.
NATIONAL FINANCIAL SERVICES LLC	870 E HIGGINS RD SCHAUMBURG, IL 60173	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2021** **This Form is Open to Public Inspection**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
NATIONAL NURSING & REHAB 401(K)

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KIDS FIRST PEDIATRIC HOMECARE

D Employer Identification Number (EIN)
27-3443875

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	90521	71040
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	82706	61417
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4679510	5224929
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	4852737	5357386
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	4852737	5357386

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)	0	
(B) Participants	2a(1)(B)	160016	
(C) Others (including rollovers)	2a(1)(C)	40437	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		200453
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	10	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	3541	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3551
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	433703	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		433703
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		205487
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		843194
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	325056	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		325056
f Corrective distributions (see instructions)	2f		4814
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	8675	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		8675
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		338545
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		504649
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [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: MICHAEL D. BURNETT CPA **(2)** EIN: 80-0320106

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		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ 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)	Retirement Plan 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 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.**	**2021** **This Form is Open to Public Inspection.**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
NATIONAL NURSING & REHAB 401(K)

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KIDS FIRST PEDIATRIC HOMECARE

D Employer Identification Number (EIN)
27-3443875

Part I Distributions

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

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

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

EIN(s): 04-6568107 _____

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

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

Part II Funding Information

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

Part IV ESOPs

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

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

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

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

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

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_____

NATIONAL NURSING AND REHAB
401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

DECEMBER 31, 2021 AND 2020

Michael D. Burnett, CPA
16797 San Pedro Avenue
San Antonio, Texas 78232

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT.....1

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS.....5

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS.....6

NOTES TO THE FINANCIAL STATEMENTS.....7

SUPPLEMENTAL SCHEDULE:

SCHEDULE OF 2021 ASSETS HELD AT END OF YEAR.....12

MICHAEL D. BURNETT, CPA

A Sole Practitioner

16797 San Pedro Avenue
San Antonio, Texas 78232
(210) 491-9999
(210) 491-9986 (Fax)

INDEPENDENT AUDITOR'S REPORT

To the Plan Trustees, Plan Participants and Beneficiaries of the
National Nursing and Rehab 401(k) Plan
San Antonio, Texas

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

I have performed an audit of the Financial Statements of the National Nursing and Rehab 401(k) Plan, as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), my audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 2 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In my opinion, based on my audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

I conducted my audit in accordance with auditing standards generally accepted in the United Sates of America (GAAS). My responsibilities under those standards are further described in the Auditor's Responsibilities for the

Audit of the 2021 Financial Statements section of my report. I am required to be independent of the National Nursing and Rehab 401(k) Plan and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the National Nursing and Rehab 401(k) Plan's ability to continue as a going concern for the year ended December 31, 2021.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 102(a)(3)(C) Audit of the 2021 Financial Statements section of my report, my objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually of in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a text basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the National Nursing and Rehab 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about National Nursing and Rehab 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

My audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets Held at Year-End is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, I compared such information to the related certified investment information.

In forming my opinion on the supplemental schedule, I evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In my opinion

- The form and content of the supplement schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2020 Financial Statements

I was engaged to audit the 2020 financial statements of the National Nursing and Rehab 401(k) Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed me not to perform and I did not perform any auditing procedures with respect to the information certified by a qualified institution. In my report dated October 12, 2021, I indicated that (a) because of the significance of the information that I did not audit, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and, accordingly, I did not express an opinion on the 2021 financial statements, and (b) the form and content of the information included in the 2020 financial statements other

than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Michael D. Burnett

Michael D. Burnett, CPA
October 14, 2022

NATIONAL NURSING AND REHAB 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2021 AND 2020

	2021	2020
Assets:		
Investments:		
Mutual funds	$ 5,295,969	$ 4,770,031
Total funds	5,295,969	4,770,031
Participant loans	61,416	82,706
Contribution receivables:		
Employer	-	-
Employee	8,003	-
Total contribution receivables	8,003	-
Total assets	5,365,388	4,852,737
Liabilities:		
Refundable excess contributions		4,814
Net assets available for plan benefits	$ 5,365,388	$ 4,847,923

See accompanying notes to the financial statements.

NATIONAL NURSING AND REHAB 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE
FOR PLAN BENEFITS
YEAR ENDED DECEMBER 31, 2021

Additions:	
Additions to net assets attributable to:	
Investment income:	
Net increase in fair value of investments	$ 205,486
Dividends and interest	433,713
Net investment gains	639,199
Interest - notes receivable	3,541
Contributions - participants	168,019
Contributions - plan sponsor	-
Rollovers	40,437
Total contributions and other	208,456
Total additions	851,196
Deductions:	
Deductions from net assets attributed to:	
Benefits and withdrawals paid to Plan participants	325,056
Administrative expenses	8,675
Total deductions	333,731
Net increase	517,465
Net assets available for plan benefits:	
Beginning of year	4,847,923
End of year	$ 5,365,388

See accompanying notes to the financial statements.

NOTE 1 – PLAN DESCRIPTION

General: National Nursing and Rehab, Inc. (the "Company") established the Plan effective January 1, 2002. The following description of the Plan provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Participating Companies: The Plan is an affiliated service group plan that includes the employees of National Nursing & Rehab, Inc., National Medical Homecare, Inc., Direct Health Staffing, Inc., and Kids First Homecare., companies affiliated through common ownership or in the Nursing and Rehabilitation Industry.

Contributions: Participants may contribute up to $19,500 ($26,000 for employees age 50 or over) of annual compensation as an elective deferral. Participants may elect to have elective deferrals before tax only.

The Company may make discretionary matching contributions to eligible employees. Employees are eligible to participate in the Plan in the month following the completion of three months of service. Also, the Company may make an annual discretionary profit-sharing contribution. During 2021, the Company did not make matching contributions or profit-sharing contributions.

Participants direct the investment of their contributions into various mutual fund options offered the Plan.

Participant Notes Receivable: Participants may borrow from their accounts a minimum of $1,000 up to the lesser of (1) $50,000 less the highest outstanding note balances during the previous 12-month period or (2) 50% of their account balance. Note receivable transactions are treated as a transfer between the investment fund and note receivable fund. The notes are secured by the balance in the participant's account. Note terms generally range from 1 to 5 years for loans unless the note is for the purchase of a principal residence in which case the term of the note may not extend beyond ten years. The notes bear a reasonable rate of interest. Principal and interest are paid through payroll deductions under a level amortization schedule. Interest rates on notes receivable outstanding as of December 31, 2021 range from 4.25% to 6.5%. The maturity dates for the notes receivable range from March 2022 to January 2026.

Participant Accounts: Each participant's account is credited with the participant's contribution and allocations of:

- Company matching contributions
- Account earnings
- Administrative expenses, if any

Allocation of Company matching contributions are based on the amount of participant contributions. Allocation of Company non-elective discretionary contributions are based on participant compensation. Allocation of expenses is based on the nature of the expense.

Vesting: Participants vest immediately in their contributions and actual earnings thereon. Vesting in Company contributions is based on years of service with participants being fully vested in Company contributions after six years of service.

Benefit Payments: On termination of services due to separation, death, disability or retirement, a participant may elect to receive a lump-sum amount equal to the participant's vested interest in the account, or periodic distributions required for minimum distribution purposes. Under certain circumstances, participants may receive in-service or hardship distributions. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

NOTE 1 – PLAN DESCRIPTION (continued)

Forfeited Accounts: Forfeited accounts, if any, represent the non-vested portion of terminated participant accounts. Amounts will be used to reduce employer contributions or pay Plan expenses. During the year ended December 31, 2021, the Plan used $8,000 in non-vested forfeitures to pay Plan expenses. At December 31, 2021 and 2020, forfeited non-vested accounts totaled $ 62,114 and $43,080, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The Plan financial statements are prepared on the accrual basis of accounting.

Use of Estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: Plan investments are invested in Fidelity mutual funds which are valued at fair value based on quoted market prices for the net asset value per share of each mutual fund offering. Purchases and sales are recorded on a trade-date basis.

The purchase and sale of investments are determined and directed by Plan participants.

Participant Loans: Participant loans are measured at their unpaid principal balance. Interest income is recorded when earned. Related fees are recorded as administrative expenses when incurred. No allowance was required at December 31, 2021 or 2020.

Excess Salary Deferral Contributions Refundable to Participants: Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a withdrawal in the year paid. The Plan did record $4,814 in excess contributions to be refunded at December 31, 2020.

Subsequent Events: Subsequent events have been evaluated by Plan management through the date of the independent auditor's report.

NOTE 3 – CERTIFIED INVESTMENTS

Certain information related to Plan investments in the accompanying financial statements and ERISA-required supplemental schedule, including Plan investments as of December 31, 2021 and 2020, and the net appreciation in fair value of the investments and interest and dividends for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Trust Management Company.

The Information certified includes:	December 31 2021	December 31 2020
Mutual Funds and money market	$ 5,295,969	$ 4,770,031
Net Investment Gains	205,486	N/A
Dividends and interest	433,713	N/A

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Level 1: The fair value of investments is based on unadjusted quoted market prices for identical assets in active markets.

Level 2: Inputs other than Level 1 prices that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets, inactive markets, or inputs. The mutual funds are offered through an insurance contract by the Plan and are based on units calculated by the Plan trustee. Therefore, the investments are considered level 2 as the inputs are not quoted on public markets, though similar assets are.

Level 3: Inputs that are not observable.

The classification of investments by level of inputs is as follows:

	Level 1	Level 2	Level 3	Total
December 31, 2021				
Participant Directed:				
Mutual funds	$ 5,295,696	$ --	$ --	$5,295,696
Total Investment Assets	$ 5,295,696	$ --	$ --	$5,295,696

	Level 1	Level 2	Level 3	Total
December 31, 2020				
Participant Directed:				
Mutual funds	$ 4,770,031	$ --	$ --	$ 4,770,031
Total Investment Assets	$ 4,770,031	$ --	$ --	$ 4,770,031

NOTE 5 – TAX STATUS

The Plan operates volume submitter plan document provided by the Fidelity Management Trust Company, Trustee and approved by the IRS. The Plan has not obtained a separate determination letter from the IRS. The volume submitter plan document has been approved by the IRS previously. The current volume submitter plan was approved by the IRS on March 31, 2014 for use by Plan employers for the benefit of their employees. The Plan has been amended several times since its adoption. The Plan Administrator and Trustees believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. They have concluded that the Plan is qualified and the related trust is tax-exempt as of the financial statement date.

NOTE 5 – TAX STATUS (continued)

The Plan is subject to audits by the IRS; however, there are no current audits for any tax periods. Generally, the IRS may audit a return for a period of three years following filing date.

NOTE 6 – PLAN TERMINATION

Though it has not expressed any intent to do so, the Plan sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in any employer contributions made prior to that time.

NOTE 7 – RISKS AND UNCERTAINTIES

The mutual fund investments are exposed to various risks such as interest rate, market and credit risks. Due to these risks, it is at least reasonably possible that changes in the values of the mutual fund investments will occur in the near-term and that such changes could materially affect the participants' account balances and amounts reported in the statement of net assets available for Plan benefits.

NOTE 8 – RELATED PARTY TRANSACTION AND PARTIES-IN-INTEREST TRANSACTIONS

During 2021, the Plan paid $675 to Fidelity Investments Institutional Operations Company, Inc., an affiliate for recordkeeping fees. Also, the Plan paid professional fees of $8,000.

Certain Plan investments are shares of mutual funds managed by affiliates of the Plan trustee. Transactions with the affiliates are considered related party transactions and parties-in-interest transactions. The mutual fund management fees charged by Fidelity mutual funds vary, are based on the cost to operate each fund and are included in the change in the fair value of investments.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The accompanying financial statements differ from the amounts reported in Form 5500 as of and for the years ended December 31, 2020 and 2019. The Plan's financial statements are prepared ion the accrual basis of accounting which differs from the modified accrual basis method used to prepare IRS Form 5500.

	2021	2020
Net assets available for benefits per the financial statements	$ 5,365,388	$ 4,847,923
Add:		
Excess participant contributions	-	4,814
Rounding	1	-
Less:		
Participant contributions receivable	8,003	---
	$ 5,357,386	$ 4,582,737

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (continued)

Increase in net assets per the 2021 financial statements	$ 517,465
Less:	
Refundable excess participant contributions - 2020	(4,814)
Participant contributions receivable – 2021	(8,003)
Add:	
Rounding	1
Increase in assets per 2021 Form 5500	$ 504,649

NOTE 10 – CHANGE IN PLAN SPONSOR OWNERSHIP INTEREST

On June 24, 2021, a Colorado home healthcare group purchased the equity interest of Kids First Pediatrics Homecare. In connection with the purchase, the Plan continued to include the employees of Kids First Pediatrics Homecare, as well as National Medical Homecare, Inc. and Direct Health Staffing, Inc. On September 1, 2022, the new ownership group merged Kids First Pediatrics Homecare with affiliated companies and Kids First Pediatrics Homecare employees who were Plan participants left the Plan to join a plan sponsored by the new owner.

NOTE 11 – SALE OF PARTICPATING PLAN SPONSOR

On August 31, 2022, National Medical Homecare, Inc., a Plan sponsor, was purchased by the Colorado home healthcare group. Employees who were participants of the Plan were no longer allowed to participate in the Plan. This transaction resulted in a partial Plan termination and caused the effected participants to be fully vested in any past employer contributions.

SUPPLEMENTAL SCHEDULES

NATIONAL NURSING AND REHAB 401(K) PLAN
DECEMBER 31, 2021
Schedule H, line 4i - Schedule of Assets Held at Year End
(Plan No. 001; Employer ID No. - 27-3443875)

(a)	(b) Identity of issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	Fidelity Govt MM	Mutual Fund	+	$ 71,040
	Royce Small Cap Value	Mutual Fund	+	18,482
	VRS Small Cap Grth R	Mutual Fund	+	712
	AF Grth Fund Amer R3	Mutual Fund	+	90,173
	Amcent Infl - Adj BD R	Mutual Fund	+	19,664
	Blkrk Ma Inc Inv A	Mutual Fund	+	9,903
	AB Global Bond R	Mutual Fund	+	-
	AF Europacific Gr R3	Mutual Fund	+	1,079
	MFS Growth	Mutual Fund	+	14,027
	Fkln Rising Divs R	Mutual Fund	+	49,214
	WA Core Bond R	Mutual Fund	+	-
	Opphmr Main Street R	Mutual Fund	+	-
	EV Inc FD Boston R	Mutual Fund	+	214,775
	Invs MS Mid Cap R	Mutual Fund	+	30,957
	Ivy Energy A	Mutual Fund	+	7,545
*	Fidelity Freedom 2010 M	Mutual Fund	+	382
*	Fidelity Freedom 2015 M	Mutual Fund	+	3,531
*	Fidelity Freedom 2020 M	Mutual Fund	+	524,132
*	Fidelity Freedom 2025 M	Mutual Fund	+	255,146
*	Fidelity Freedom 2030 M	Mutual Fund	+	372,059
*	Fidelity Freedom 2035 M	Mutual Fund	+	332,165
*	Fidelity Freedom 2040 M	Mutual Fund	+	984,384
*	Fidelity Freedom 2045 M	Mutual Fund	+	489,874
*	Fidelity Freedom 2050 M	Mutual Fund	+	526,231
*	Fidelity Freedom 2055 M	Mutual Fund	+	162,200
*	Fidelity Freedom 2060 M	Mutual Fund	+	2,675
*	Fidelity US Bond Idx PR	Mutual Fund	+	4,668
*	Fidelity 500 Index	Mutual Fund	+	551,181
*	Fidelity Global XUS Index	Mutual Fund	+	85,694
*	Fidelity Extended Market Index	Mutual Fund	+	152,283
*	Fidelity Health Care M	Mutual Fund	+	85,537
*	Fidelity Mid-Cap Growth	Mutual Fund	+	166,219
*	Fidelity Small Cap Growth	Mutual Fund	+	70,037
		Total Mutual Fund Investments		5,295,969
	Participant loans	One to ten year terms; interest rates at 4.50% to 6.50%		61,416
				$ 5,428,425

* Party-in-interest investments.

\+ Participant - directed accounts. Cost basis information not required for disclosure purposes.

See independent auditor's report.

NATIONAL NURSING AND REHAB
401(K) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

DECEMBER 31, 2021 AND 2020

Michael D. Burnett, CPA
16797 San Pedro Avenue
San Antonio, Texas 78232

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT.....1

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS.....5

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS.....6

NOTES TO THE FINANCIAL STATEMENTS.....7

SUPPLEMENTAL SCHEDULE:

SCHEDULE OF 2021 ASSETS HELD AT END OF YEAR.....12

MICHAEL D. BURNETT, CPA

A Sole Practitioner

16797 San Pedro Avenue
San Antonio, Texas 78232
(210) 491-9999
(210) 491-9986 (Fax)

INDEPENDENT AUDITOR'S REPORT

To the Plan Trustees, Plan Participants and Beneficiaries of the
National Nursing and Rehab 401(k) Plan
San Antonio, Texas

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

I have performed an audit of the Financial Statements of the National Nursing and Rehab 401(k) Plan, as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), my audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 2 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In my opinion, based on my audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

I conducted my audit in accordance with auditing standards generally accepted in the United Sates of America (GAAS). My responsibilities under those standards are further described in the Auditor's Responsibilities for the

Audit of the 2021 Financial Statements section of my report. I am required to be independent of the National Nursing and Rehab 401(k) Plan and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the National Nursing and Rehab 401(k) Plan's ability to continue as a going concern for the year ended December 31, 2021.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 102(a)(3)(C) Audit of the 2021 Financial Statements section of my report, my objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually of in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a text basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the National Nursing and Rehab 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about National Nursing and Rehab 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

My audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets Held at Year-End is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, I compared such information to the related certified investment information.

In forming my opinion on the supplemental schedule, I evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In my opinion

- The form and content of the supplement schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2020 Financial Statements

I was engaged to audit the 2020 financial statements of the National Nursing and Rehab 401(k) Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed me not to perform and I did not perform any auditing procedures with respect to the information certified by a qualified institution. In my report dated October 12, 2021, I indicated that (a) because of the significance of the information that I did not audit, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and, accordingly, I did not express an opinion on the 2021 financial statements, and (b) the form and content of the information included in the 2020 financial statements other

than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Michael D. Burnett

Michael D. Burnett, CPA
October 14, 2022

NATIONAL NURSING AND REHAB 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2021 AND 2020

	2021	2020
Assets:		
Investments:		
Mutual funds	$ 5,295,969	$ 4,770,031
Total funds	5,295,969	4,770,031
Participant loans	61,416	82,706
Contribution receivables:		
Employer	-	-
Employee	8,003	-
Total contribution receivables	8,003	-
Total assets	5,365,388	4,852,737
Liabilities:		
Refundable excess contributions		4,814
Net assets available for plan benefits	$ 5,365,388	$ 4,847,923

See accompanying notes to the financial statements.

NATIONAL NURSING AND REHAB 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE
FOR PLAN BENEFITS
YEAR ENDED DECEMBER 31, 2021

Additions:	
Additions to net assets attributable to:	
Investment income:	
Net increase in fair value of investments	$ 205,486
Dividends and interest	433,713
Net investment gains	639,199
Interest - notes receivable	3,541
Contributions - participants	168,019
Contributions - plan sponsor	-
Rollovers	40,437
Total contributions and other	208,456
Total additions	851,196
Deductions:	
Deductions from net assets attributed to:	
Benefits and withdrawals paid to Plan participants	325,056
Administrative expenses	8,675
Total deductions	333,731
Net increase	517,465
Net assets available for plan benefits:	
Beginning of year	4,847,923
End of year	$ 5,365,388

See accompanying notes to the financial statements.

NOTE 1 – PLAN DESCRIPTION

General: National Nursing and Rehab, Inc. (the "Company") established the Plan effective January 1, 2002. The following description of the Plan provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Participating Companies: The Plan is an affiliated service group plan that includes the employees of National Nursing & Rehab, Inc., National Medical Homecare, Inc., Direct Health Staffing, Inc., and Kids First Homecare., companies affiliated through common ownership or in the Nursing and Rehabilitation Industry.

Contributions: Participants may contribute up to $19,500 ($26,000 for employees age 50 or over) of annual compensation as an elective deferral. Participants may elect to have elective deferrals before tax only.

The Company may make discretionary matching contributions to eligible employees. Employees are eligible to participate in the Plan in the month following the completion of three months of service. Also, the Company may make an annual discretionary profit-sharing contribution. During 2021, the Company did not make matching contributions or profit-sharing contributions.

Participants direct the investment of their contributions into various mutual fund options offered the Plan.

Participant Notes Receivable: Participants may borrow from their accounts a minimum of $1,000 up to the lesser of (1) $50,000 less the highest outstanding note balances during the previous 12-month period or (2) 50% of their account balance. Note receivable transactions are treated as a transfer between the investment fund and note receivable fund. The notes are secured by the balance in the participant's account. Note terms generally range from 1 to 5 years for loans unless the note is for the purchase of a principal residence in which case the term of the note may not extend beyond ten years. The notes bear a reasonable rate of interest. Principal and interest are paid through payroll deductions under a level amortization schedule. Interest rates on notes receivable outstanding as of December 31, 2021 range from 4.25% to 6.5%. The maturity dates for the notes receivable range from March 2022 to January 2026.

Participant Accounts: Each participant's account is credited with the participant's contribution and allocations of:

- Company matching contributions
- Account earnings
- Administrative expenses, if any

Allocation of Company matching contributions are based on the amount of participant contributions. Allocation of Company non-elective discretionary contributions are based on participant compensation. Allocation of expenses is based on the nature of the expense.

Vesting: Participants vest immediately in their contributions and actual earnings thereon. Vesting in Company contributions is based on years of service with participants being fully vested in Company contributions after six years of service.

Benefit Payments: On termination of services due to separation, death, disability or retirement, a participant may elect to receive a lump-sum amount equal to the participant's vested interest in the account, or periodic distributions required for minimum distribution purposes. Under certain circumstances, participants may receive in-service or hardship distributions. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

NOTE 1 – PLAN DESCRIPTION (continued)

Forfeited Accounts: Forfeited accounts, if any, represent the non-vested portion of terminated participant accounts. Amounts will be used to reduce employer contributions or pay Plan expenses. During the year ended December 31, 2021, the Plan used $8,000 in non-vested forfeitures to pay Plan expenses. At December 31, 2021 and 2020, forfeited non-vested accounts totaled $ 62,114 and $43,080, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The Plan financial statements are prepared on the accrual basis of accounting.

Use of Estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: Plan investments are invested in Fidelity mutual funds which are valued at fair value based on quoted market prices for the net asset value per share of each mutual fund offering. Purchases and sales are recorded on a trade-date basis.

The purchase and sale of investments are determined and directed by Plan participants.

Participant Loans: Participant loans are measured at their unpaid principal balance. Interest income is recorded when earned. Related fees are recorded as administrative expenses when incurred. No allowance was required at December 31, 2021 or 2020.

Excess Salary Deferral Contributions Refundable to Participants: Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a withdrawal in the year paid. The Plan did record $4,814 in excess contributions to be refunded at December 31, 2020.

Subsequent Events: Subsequent events have been evaluated by Plan management through the date of the independent auditor's report.

NOTE 3 – CERTIFIED INVESTMENTS

Certain information related to Plan investments in the accompanying financial statements and ERISA-required supplemental schedule, including Plan investments as of December 31, 2021 and 2020, and the net appreciation in fair value of the investments and interest and dividends for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Trust Management Company.

The Information certified includes:	December 31 2021	December 31 2020
Mutual Funds and money market	$ 5,295,969	$ 4,770,031
Net Investment Gains	205,486	N/A
Dividends and interest	433,713	N/A

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Level 1: The fair value of investments is based on unadjusted quoted market prices for identical assets in active markets.

Level 2: Inputs other than Level 1 prices that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets, inactive markets, or inputs. The mutual funds are offered through an insurance contract by the Plan and are based on units calculated by the Plan trustee. Therefore, the investments are considered level 2 as the inputs are not quoted on public markets, though similar assets are.

Level 3: Inputs that are not observable.

The classification of investments by level of inputs is as follows:

	Level 1	Level 2	Level 3	Total
December 31, 2021				
Participant Directed:				
Mutual funds	$ 5,295,696	$ --	$ --	$5,295,696
Total Investment Assets	$ 5,295,696	$ --	$ --	$5,295,696

	Level 1	Level 2	Level 3	Total
December 31, 2020				
Participant Directed:				
Mutual funds	$ 4,770,031	$ --	$ --	$ 4,770,031
Total Investment Assets	$ 4,770,031	$ --	$ --	$ 4,770,031

NOTE 5 – TAX STATUS

The Plan operates volume submitter plan document provided by the Fidelity Management Trust Company, Trustee and approved by the IRS. The Plan has not obtained a separate determination letter from the IRS. The volume submitter plan document has been approved by the IRS previously. The current volume submitter plan was approved by the IRS on March 31, 2014 for use by Plan employers for the benefit of their employees. The Plan has been amended several times since its adoption. The Plan Administrator and Trustees believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. They have concluded that the Plan is qualified and the related trust is tax-exempt as of the financial statement date.

NOTE 5 – TAX STATUS (continued)

The Plan is subject to audits by the IRS; however, there are no current audits for any tax periods. Generally, the IRS may audit a return for a period of three years following filing date.

NOTE 6 – PLAN TERMINATION

Though it has not expressed any intent to do so, the Plan sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in any employer contributions made prior to that time.

NOTE 7 – RISKS AND UNCERTAINTIES

The mutual fund investments are exposed to various risks such as interest rate, market and credit risks. Due to these risks, it is at least reasonably possible that changes in the values of the mutual fund investments will occur in the near-term and that such changes could materially affect the participants' account balances and amounts reported in the statement of net assets available for Plan benefits.

NOTE 8 – RELATED PARTY TRANSACTION AND PARTIES-IN-INTEREST TRANSACTIONS

During 2021, the Plan paid $675 to Fidelity Investments Institutional Operations Company, Inc., an affiliate for recordkeeping fees. Also, the Plan paid professional fees of $8,000.

Certain Plan investments are shares of mutual funds managed by affiliates of the Plan trustee. Transactions with the affiliates are considered related party transactions and parties-in-interest transactions. The mutual fund management fees charged by Fidelity mutual funds vary, are based on the cost to operate each fund and are included in the change in the fair value of investments.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The accompanying financial statements differ from the amounts reported in Form 5500 as of and for the years ended December 31, 2020 and 2019. The Plan's financial statements are prepared ion the accrual basis of accounting which differs from the modified accrual basis method used to prepare IRS Form 5500.

	2021	2020
Net assets available for benefits per the financial statements	$ 5,365,388	$ 4,847,923
Add:		
Excess participant contributions	-	4,814
Rounding	1	-
Less:		
Participant contributions receivable	8,003	---
	$ 5,357,386	$ 4,582,737

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (continued)

Increase in net assets per the 2021 financial statements	$ 517,465
Less:	
Refundable excess participant contributions - 2020	(4,814)
Participant contributions receivable – 2021	(8,003)
Add:	
Rounding	1
Increase in assets per 2021 Form 5500	$ 504,649

NOTE 10 – CHANGE IN PLAN SPONSOR OWNERSHIP INTEREST

On June 24, 2021, a Colorado home healthcare group purchased the equity interest of Kids First Pediatrics Homecare. In connection with the purchase, the Plan continued to include the employees of Kids First Pediatrics Homecare, as well as National Medical Homecare, Inc. and Direct Health Staffing, Inc. On September 1, 2022, the new ownership group merged Kids First Pediatrics Homecare with affiliated companies and Kids First Pediatrics Homecare employees who were Plan participants left the Plan to join a plan sponsored by the new owner.

NOTE 11 – SALE OF PARTICPATING PLAN SPONSOR

On August 31, 2022, National Medical Homecare, Inc., a Plan sponsor, was purchased by the Colorado home healthcare group. Employees who were participants of the Plan were no longer allowed to participate in the Plan. This transaction resulted in a partial Plan termination and caused the effected participants to be fully vested in any past employer contributions.

SUPPLEMENTAL SCHEDULES

NATIONAL NURSING AND REHAB 401(K) PLAN
DECEMBER 31, 2021
Schedule H, line 4i - Schedule of Assets Held at Year End
(Plan No. 001; Employer ID No. - 27-3443875)

(a)	(b) Identity of issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	Fidelity Govt MM	Mutual Fund	+	$ 71,040
	Royce Small Cap Value	Mutual Fund	+	18,482
	VRS Small Cap Grth R	Mutual Fund	+	712
	AF Grth Fund Amer R3	Mutual Fund	+	90,173
	Amcent Infl - Adj BD R	Mutual Fund	+	19,664
	Blkrk Ma Inc Inv A	Mutual Fund	+	9,903
	AB Global Bond R	Mutual Fund	+	-
	AF Europacific Gr R3	Mutual Fund	+	1,079
	MFS Growth	Mutual Fund	+	14,027
	Fkln Rising Divs R	Mutual Fund	+	49,214
	WA Core Bond R	Mutual Fund	+	-
	Opphmr Main Street R	Mutual Fund	+	-
	EV Inc FD Boston R	Mutual Fund	+	214,775
	Invs MS Mid Cap R	Mutual Fund	+	30,957
	Ivy Energy A	Mutual Fund	+	7,545
*	Fidelity Freedom 2010 M	Mutual Fund	+	382
*	Fidelity Freedom 2015 M	Mutual Fund	+	3,531
*	Fidelity Freedom 2020 M	Mutual Fund	+	524,132
*	Fidelity Freedom 2025 M	Mutual Fund	+	255,146
*	Fidelity Freedom 2030 M	Mutual Fund	+	372,059
*	Fidelity Freedom 2035 M	Mutual Fund	+	332,165
*	Fidelity Freedom 2040 M	Mutual Fund	+	984,384
*	Fidelity Freedom 2045 M	Mutual Fund	+	489,874
*	Fidelity Freedom 2050 M	Mutual Fund	+	526,231
*	Fidelity Freedom 2055 M	Mutual Fund	+	162,200
*	Fidelity Freedom 2060 M	Mutual Fund	+	2,675
*	Fidelity US Bond Idx PR	Mutual Fund	+	4,668
*	Fidelity 500 Index	Mutual Fund	+	551,181
*	Fidelity Global XUS Index	Mutual Fund	+	85,694
*	Fidelity Extended Market Index	Mutual Fund	+	152,283
*	Fidelity Health Care M	Mutual Fund	+	85,537
*	Fidelity Mid-Cap Growth	Mutual Fund	+	166,219
*	Fidelity Small Cap Growth	Mutual Fund	+	70,037
		Total Mutual Fund Investments		5,295,969
	Participant loans	One to ten year terms; interest rates at 4.50% to 6.50%		61,416
				$ 5,428,425

* Party-in-interest investments.

\+ Participant - directed accounts. Cost basis information not required for disclosure purposes.

See independent auditor's report.